

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, Dated: 03.08.2026

In exercise of the powers conferred by sub-rule (2) of rule 1 of the Rajasthan Value Added Tax Rules, 2026 the State Government hereby appoints the 15th day of August, 2026, as the date on which the provisions of the said rule shall come into force.

[F.12 (27) FD/Tax/2025- 13]

By Order of the Governor,



(Nathmal Didel)

Special Secretary to the Government.

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur for publication of this notification in part 4(c) of today's extra ordinary Gazette.
2. Additional Chief Secretary to Hon'ble Chief Minister (Taxation).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to Principal Secretary, Finance.
6. PS to Secretary, Finance (Revenue).
7. Director, Information and Public Relations, Jaipur.
8. Joint Director, Finance (Computer Cell) Department for uploading this notification on website.
9. Senior Deputy Secretary, Finance (Tax).
10. Guard File.



Special Secretary to the Government

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, Dated: 03.08.2026**

In exercise of the powers conferred by section 44 of the Rajasthan Value Added Tax Act, 2025 (Act No. 6 of 2025), the State Government hereby makes the following rules, namely:-

**CHAPTER-I
PRELIMINARY**

1. Short title and commencement.- (1) These rules may be called the Rajasthan Value Added Tax Rules, 2026.

(2) They shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Definitions.- (1) In these rules, unless the subject or context otherwise requires,-

- (a) **“Act”** means the Rajasthan Value Added Tax Act, 2025 (Act No. 6 of 2025);
- (b) **“Authorised Officer”** means an officer authorised by the State Government or Commissioner, as the case may be.
- (c) **“Document”** includes data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated microfiche;
- (d) **“Form”** means a Form appended to these rules;
- (e) **“Notice or show cause notice”** means a notice issued either electronically or otherwise under the Act or these rules;
- (f) **“Receipt”** means an acknowledgement of receiving the documents issued either electronically or otherwise under the Act or these rules;
- (g) **“Representative” or “Authorised Representative”** means,-
 - (i) a person authorised in writing by a dealer or a person to appear on his behalf before any officer appointed or authority constituted under the Act; or
 - (ii) a person authorised in particular or in general by the Commissioner or any other authority or officer to appear on their behalf, before any officer appointed or authority constituted under the Act or before any court;
- (h) **“Section”** means section of the Act; and
- (i) **“Treasury”** means a Government Treasury in the State of Rajasthan and includes a sub-treasury.

(2) Words and expressions defined in the Act and not defined in these rules shall have the same meaning respectively assigned to them under the Act.

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CHAPTER-II
ASSESSING AUTHORITIES, AUDITORS, APPELLATE
AUTHORITIES, THEIR APPOINTMENT AND JURISDICTION

3. Assessing Authorities and their jurisdiction.- (1) The Joint Commissioner or Deputy Commissioner shall be the assessing authority for the part or whole of the State as may be determined by the Commissioner and the area so determined shall be called his "Circle".
(2) The Assistant Commissioner, subject to the pecuniary jurisdiction assigned to him by the Commissioner, shall be the assessing authority for the part or whole area of the Circle, as may be determined by the Commissioner and the area so determined shall be called his "Ward".
(3) The jurisdiction of an assessing authority shall be determined with reference to the "principal place of business" of the dealer.
(4) In case of a non-resident dealer, the officer authorised by the Commissioner shall be his assessing authority.
(5) Where any officer or assessing authority has any doubt or dispute regarding jurisdiction over any dealer or person, the Commissioner shall decide which assessing authority or officer shall have jurisdiction over such dealer or person.
(6) Where a dealer or person has any dispute regarding jurisdiction of an assessing authority or officer, the same shall be raised in writing before the Commissioner, within thirty days from the date of receipt of any summons or notice issued by such authority or officer, and the decision of the Commissioner thereon shall be final.

4. Distribution of business amongst various assessing authorities in a Circle.- (1) Where there are more than one assessing authorities in a Circle, the distribution of business amongst them shall be such as may be determined by the Commissioner.
(2) Notwithstanding anything contained in sub-rule (1), the assessment of a dealer falling within the pecuniary jurisdiction of an Assistant Commissioner in a ward shall be made by such Assistant Commissioner. However, if such assessment is made by the Joint Commissioner or Deputy Commissioner of that Circle, it shall not be invalid.

5. Jurisdiction of officers under section 35 of the Act.- The Assessing Authority and any other officer not below the rank of Assistant Commissioner shall have jurisdiction over such area to exercise powers under section 35, as may be determined by the Commissioner.

6. Jurisdiction of Auditors.- The Joint Commissioner or Deputy Commissioner or the Assistant Commissioner shall be the auditor for such area or for such dealer or class of dealers as may be determined by the Commissioner.

7. Jurisdiction of Appellate Authorities.- The jurisdiction of the Appellate Authorities shall be such as may be determined by the Commissioner.

8. Jurisdiction and distribution of business amongst other officers.- The jurisdiction and distribution of business amongst the officers of the Commercial Taxes Department not below the rank of Additional Commissioners, shall be such as may be determined by the Commissioner,

and the area under the jurisdiction of an Additional Commissioner (Administration) shall be called his "Administrative Zone", and the area under the jurisdiction of an Additional Commissioner (Enforcement) or Additional Commissioner (Audit) shall be called his "Administrative Wing".

CHAPTER-III INCIDENCE AND LEVY OF TAX

9. Point of tax.- (1) The first point in the series of sales shall mean the first sale by a registered dealer in the State or such point in the series of sales as may be notified by the State Government.

(2) The last point in the series of sales shall be the sale in such series by a registered dealer to a consumer or to an unregistered dealer or to a registered dealer for purposes other than resale within the State or to a registered dealer who has opted for payment of tax under sub-section (2) of section 6 or sub-section (5) of section 7.

(3) The multiple points in the series of sales shall mean the sale in such series in the State by every registered dealer.

(4) The tax leviable under section 7 shall be at multiple points in the series of sales, unless otherwise specifically directed by the State Government by a notification.

(5) Notwithstanding anything contained in sub-rule (1) to (4), different points in the series of sales for registered dealer or class of registered dealers, may be notified by the State Government.

CHAPTER-IV REGISTRATION

10. Application for registration and approval.- (1) Every dealer liable to pay tax under sub-section (1) or (3) of section 6 shall submit an application in FORM VAT REG-01 for grant of registration within thirty days from the day on which he becomes liable to pay tax under the Act. However, an application for grant of registration under sub-section (3) of section 10 may be submitted by a dealer at any time.

(2) The dealer shall declare his Goods and Service Tax Identification Number, mobile number and e-mail address in Part A and other details of business in Part B of FORM VAT REG-01 on the designated portal of the State.

(3) On receipt of an application under sub-rule (1), an acknowledgement shall be issued electronically to the applicant in FORM VAT REG-02.

(4) The details provided by the applicant in FORM VAT REG-01 under sub-rule (2) shall be validated by the designated portal of the State from the database maintained by the Goods and Service Tax Network and shall also be verified through separate one-time password sent to the mobile number and e-mail address provided in Part A of FORM VAT REG-01.

(5) After validation under sub-rule (4), the application shall be forwarded to the authority competent to grant registration, who shall examine the application and if the same is found to be in order, approve the grant of registration to the applicant within a period of seven working days from the date of submission of the application.

(6) Where the details provided by the applicant under sub-rule (2) is not validated from the database maintained by the Goods and Service Tax Network, the authority competent to grant registration may issue a notice to the applicant electronically in FORM VAT REG-03 within a period of seven working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in FORM VAT REG-04, within a period of seven working days from the date of the receipt of such notice.

Explanation: For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other than Goods and Service Tax Identification Number, Permanent Account Number, Aadhar number, mobile number and e-mail address declared in Part A of FORM VAT REG-01.

(7) Where the authority competent to grant registration is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.

(8) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (6) or where the authority competent to grant registration is not satisfied with the clarification, information or documents furnished, he may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM VAT REG-05.

(9) If the authority competent to grant registration fails to take any action,-

(a) within a period of seven working days from the date of submission of the application; or

(b) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (6),

the application for grant of registration shall be deemed to have been approved.

11. Issue of registration certificate.- (1) Where the application for grant of registration has been approved under rule 10, a certificate of registration in FORM VAT REG-06 showing the principal place of business and additional place or places of business, if any, shall be made available to the applicant on the designated portal of the State. The unique Tax Identification Number shall be assigned which shall be mentioned in the Certificate of registration.

(2) The registration shall be effective from the date on which the person becomes liable for registration where the application for registration has been submitted within a period of thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date as determined by the authority competent to grant registration.

(4) Every certificate of registration shall be duly signed or verified through electronic verification code by the authority competent to grant registration under the Act.

(5) Where the registration has been granted under sub-rule (9) of rule 10, the applicant shall be communicated the Tax Identification Number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him

on the designated portal of the State, within a period of three days after the expiry of the period specified in sub-rule (5) of rule-10.

12. Separate declaration for multiple places of business within the State.- (1) Where a dealer has more than one place of business within the State having separate registration under the Rajasthan Goods and Service Tax Act, 2017, he shall be required to apply for separate registration under the Act.

(2) Where such place of business is merely a branch, godown or warehouse and not having separate registration under the Rajasthan Goods and Service Tax Act, 2017, the Certificate of registration under the Act shall be issued for the principal place of business as declared by the applicant in the application for registration and each such place of business shall be recorded as additional place of business in his Certificate of registration.

13. Suo moto registration.- (1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the authority competent to grant registration finds that a person liable for registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in FORM VAT REG-07.

(2) The temporary registration granted under sub-rule (1) shall be effective from the date of such order of granting registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 10:

Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to register by the Appellate Authority.

(4) The provisions of rule 10 relating to verification and the issue of the certificate of registration shall, mutatis mutandis, apply to an application submitted under sub-rule (3).

(5) The Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule (1).

14. Display of registration certificate and Tax Identification Number on the name board/ signboard.- Every dealer shall display his Tax Identification Number on the name board/ signboard exhibited at the entry of his principal place of business and at every additional place or places of business.

15. Physical verification of business premises in certain cases.- Where due to any reason, the officer authorised to grant registration is satisfied that the physical verification of the place of business is required before the grant of registration or after the grant of registration, as the case may be, he may get such verification of the place of business done with prior approval of the Commissioner or any officer authorised by him and the verification report along with the other documents, including photographs, shall be uploaded in FORM VAT REG-

10 on the designated portal of the State within a period of fifteen working days, which may be further extended by the Commissioner.

16. Amendment of registration.- (1) Where there is any change in any of the particulars furnished in the application for registration in FORM VAT REG-01, either at the time of obtaining registration or as amended from time to time, the registered dealer shall, within a period of fifteen days of such change, first submit an application for such amendment of registration at Goods and Services Tax portal of the State.

(2) After approval of amendment of registration at Goods and Service Tax portal of the State, such dealer shall furnish the details related only to amendments under the Act, through an application, electronically in FORM VAT REG-08, along with the documents relating to such change at the designated portal of the State:

Provided that where the change relates to,-

- (a) name of business;
- (b) address of the principal place of business or any additional place(s) of business; or
- (c) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day-to-day affairs of the business,

which does not warrant cancellation of registration, the authority competent to grant registration shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in FORM VAT REG-08 and issue an order in FORM VAT REG-09 electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment.

(3) The amendment relating to any registration shall be applicable for all registrations of the dealer obtained under the provisions of this Chapter on the same Permanent Account Number.

(4) Where the change relates to any particulars other than those specified in sub-rule (2), the certificate of registration shall stand amended upon submission of the application in FORM VAT REG-08 on the designated portal of the State.

(5) Where a change in the constitution of any business results in the change of the Permanent Account Number of a dealer, the said dealer shall apply for fresh registration in FORM VAT REG-01:

Provided that any change in the mobile number or e-mail address of the business manager submitted under this rule shall be carried out only after online verification through the designated portal of the State in the manner provided under sub-rule (4) of rule 10.

(6) Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from the date earlier than the date of submission of the application in FORM VAT REG-08 on the designated portal of the State except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.

(7) Where the authority competent to grant registration is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the application is submitted for amendment in the Goods and Service Tax Registration Number or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in FORM VAT REG-08, serve a notice electronically in FORM VAT REG-03, requiring the dealer to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

(8) The dealer shall furnish a reply electronically to the show cause notice issued under sub-rule (7) in FORM VAT REG-04, within a period of seven working days from the date of the service of the said notice.

(9) Where the reply furnished under sub-rule (8) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (7) within the period specified in sub-rule (7), the authority competent to grant registration shall reject the application submitted under sub-rule (1) and pass an order in FORM VAT REG-05.

(10) If the authority competent to grant registration fails to take any action,-

(a) within a period of fifteen working days from the date of submission of the application; or

(b) within a period of seven working days from the date of the receipt of the reply to the show cause notice under sub-rule (8),

the Certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the dealer on the designated portal of the State.

17. Option to pay tax on turnover under sub-section (2) of section 6 of the Act.- (1) A dealer may submit an application to opt for payment of tax in accordance with the provisions of sub-section (2) of section 6 in FORM VAT CMP-01 within thirty days of the commencement of the financial year, electronically through the designated portal of the State in the manner provided therein to the Assessing authority. In such cases the credit of input tax availed by him on the closing stock shall be reversed while paying the tax for the tax period after which the application for option to pay tax under sub-section (2) of section 6 has been filed.

(2) Where the turnover of a registered dealer who has opted to pay tax in accordance with the provisions of sub-section (2) of section 6, exceeds the limit of the said sub-section or his liability accrues under sub-section (1) of section 6, he shall within fifteen days of occurrence of such event, submit an application in FORM VAT CMP-02 electronically through the designated portal of the State in the manner provided therein to the Assessing Authority and shall pay tax under sub-section (1) of section 6 from the date from which his turnover exceeds the limit as mentioned under sub-section (2) of section 6.

(3) A registered dealer, who had opted for payment of tax in accordance with the provisions of sub-section (2) of section 6, may opt out of it by submitting an application in FORM VAT CMP-02 electronically through the designated portal of the State in the manner provided therein to the Assessing Authority.

(4) On receipt of the application under sub-rule (1) or (2) or (3), the Certificate of registration shall stand amended in a manner to indicate the requested status of the dealer as per the provisions of rule 16. The Certificate so amended shall be made available electronically on the designated portal of the State.

(5) Option for payment of tax under sub-section (2) of section 6 by dealer shall be subject to following conditions, namely:-

- (a) that such dealer shall not charge or collect any tax from a purchaser on the sale of goods and tax already charged or collected by the dealer shall be deposited forthwith and the tax already deposited shall not be refunded;
- (b) that such dealer shall not be entitled to claim input tax credit in respect of purchases of goods;
- (c) if such dealer violates any of the conditions mentioned above or aids or abets the evasion of tax, the assessing authority, after affording reasonable opportunity of being heard, may deny the benefit of payment of tax under sub-section (2) of section

6 and such dealer shall be liable to pay tax in accordance with the provisions of sub-section (1) of section 6.

18. Option to pay tax in lump sum under sub-section (5) of section 7 of the Act.- (1) A dealer may, opt for payment of tax in lump sum in accordance with the provisions of sub-section (5) of section 7, by submitting an application in FORM VAT CMP-03, electronically through the designated portal of the State, in the manner provided therein, within thirty days of the issuance of registration certificate, or within thirty days of issuance of any notification under sub-section (5) of section 7, whichever is later.

(2) A registered dealer may also exercise such option from the beginning of any year by submitting the application, within thirty days of commencement of the year in FORM VAT CMP-03.

(3) Where a dealer fails to submit the application within the time specified in sub-rule (1) above, he may opt for payment of tax in lump sum in accordance with the provisions of sub-section (5) of section 7, by submitting an application in FORM VAT CMP-03, electronically through the designated portal of the State, and details of deposit of,-

- (a) the tax charged or collected, if any;
- (b) the lump sum amount which is due along with interest, if any, and
- (c) late fee of rupees one hundred per day, subject to a maximum of 100% of the lump sum amount of tax which is due.

(4) No application under this rule shall be entertained,-

- (a) after the close of the relevant year; or
- (b) where any enquiry is pending relating to evasion or avoidance of tax under section 22 or section 23 and section 35.

(5) On receipt of the application in FORM VAT CMP-03, the assessing authority or any officer not below the rank of Assistant Commissioner authorised by the Commissioner in this behalf shall within seven days of receipt of the application grant permission to generate certificate for payment of tax in lump sum in FORM VAT CMP-04, electronically through the designated portal of the State, which shall remain in force unless the dealer opts out from option of payment of lump sum, or the dealer has closed the business or the certificate is cancelled by the assessing authority or officer authorised by the Commissioner in this behalf.

(6) The dealer opting for payment of lump sum in lieu of tax shall deposit the lump sum amount in accordance with the provisions of section 13, as if lump sum amount is tax.

(7) A dealer, who had opted for payment of tax in lump sum, may opt out of it by submitting an application in FORM VAT CMP-05, electronically through the designated portal of the State, in the manner provided therein, to the assessing authority. In such case the dealer shall be liable to pay tax as per sub-section (1) of section 7 from the date he has opted out and for earlier period he shall be required to pay tax in lump sum in accordance with the provisions of section 7.

(8) Every dealer availing the benefit of any notification issued under sub section (5) of section 7, if violates any of the conditions mentioned above or in any notification issued under said sub-section or aids or abets the evasion of tax, the assessing authority, after affording reasonable opportunity of being heard, may cancel the certificate issued under this rule. This will be without prejudice to the action, penal or otherwise, for which such dealer shall be liable under the provisions of the Act and these rules.

19. Application for cancellation of registration.- (1) Where,-

- (a) the business of a dealer is discontinued permanently, or

(b) the business of a dealer is transferred and the transferee already holds the certificate of registration, or

(c) the dealer ceases to be registered under the Act,

the dealer shall submit an application in FORM VAT REG-10 electronically on the designated portal of the State in the manner provided therein along with the details upto the date of occurrence of such event, within thirty days of the occurrence of such event to his assessing authority or any officer authorised by the Commissioner in this behalf for cancellation of the Certificate of registration. The assessing authority or any officer authorised by the Commissioner shall assess the dealer within one hundred eighty days of the receipt of such application and shall pass an order of cancellation of certificate of registration in FORM VAT REG-13.

(2) The application in FORM VAT REG-10 shall include therein the details of goods held in stock or goods contained in semi-finished and finished goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and the dealer may furnish, along with the application, relevant documents in support thereof, at the designated portal of the State within the stipulated time.

20. Registration to be cancelled in certain cases.- (1) The Registration certificate granted to a dealer is liable to be cancelled, if such dealer,-

- (a) does not conduct or has ceased to conduct any business from the declared place of business; or
- (b) issues invoice or bill without sale or dispatch of goods in violation of the provisions of the Act or these rules; or
- (c) has obtained the certificate of registration by misrepresentation of facts or by fraud; or
- (d) has obtained a certificate of registration against the provisions of the Act; or
- (e) issues false or forged VAT invoices; or
- (f) avails input tax credit in violation of the provisions of section 12 or these rules; or
- (g) furnishes the details of sales and dispatches in FORM VAT RET-01 under section 17 for one or more tax periods which are in excess of the sales and dispatches declared by him in his valid return under section 17 for the said tax periods; or
- (h) is required to file return under sub-section (3) of section 17 for each month or part thereof, has not furnished returns for a continuous period of two tax periods; or
- (i) transfers his business and the transferee already holds the certificate of registration.

(2) The registration granted to a registered dealer under the Rajasthan Value Added Tax Act, 2025 shall be liable to be cancelled, if the registration granted to such person under the Goods and Service Tax Act, 2017 is cancelled.

21. Cancellation of registration by the authority.- (1) Where the authority or the officer authorised by the Commissioner has reasons to believe that the registration of a dealer is liable to be cancelled under these rules, he shall issue a notice to such dealer in FORM VAT REG-11, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in FORM VAT REG-12 within the period specified in sub-rule (1).

(3) In case the reply furnished under sub-rule (2) is found unsatisfactory, the authority or the officer authorised by the Commissioner shall issue an order for cancellation of registration in FORM VAT REG-13, within a period of thirty days from the date of submission of reply. The said cancellation order shall be effective from such date as determined by him and he shall direct the dealer to pay arrears of any tax, interest or penalty.

(4) In case the reply furnished under sub-rule (2) is found to be satisfactory, the authority competent to grant registration shall drop the proceedings and pass an order in FORM VAT REG-14:

Provided that where the dealer instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (g) and (h) of rule 20, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the authority competent to grant registration shall drop the proceedings and pass an order in FORM VAT-REG-14.

(5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

22. Revocation of cancellation of registration.- (1) A registered dealer, whose registration is cancelled by the authority competent to grant registration on his own motion, may submit an application for revocation of cancellation of registration, in FORM VAT REG-15, to such authority competent to grant registration, within a period of one hundred and eighty days from the date of the service of the order of cancellation of registration at the designated portal of the State. Such period may be extended by the Commissioner for a further period, as he may deem fit, on sufficient cause being shown and for reasons to be recorded in writing.

(2) In case where the registration has been cancelled for the failure of the dealer to furnish returns, the application for revocation of cancellation of registration shall not be filed, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

(3) All returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration.

(4) Where the authority competent to grant registration is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM VAT REG-18 within a period of thirty days from the date of the receipt of the application.

(5) The authority competent to grant registration may, for reasons to be recorded in writing, reject the application for revocation of cancellation of registration by an order in FORM VAT REG-05 within a period of thirty days from the date of receipt of the application.

(6) The authority competent to grant registration shall, before passing the order referred to in sub-rule (5), issue a notice in FORM VAT REG-16 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the

applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in FORM VAT REG-17.

23. Declaration of Business Manager.- (1) Any dealer who wants to authorise any person to act as business manager shall declare the business manager in FORM VAT REG-19 through the designated portal of the State.

(2) Declaration in FORM VAT REG-19 shall be digitally signed by the, -

- (a) Proprietor, in case of Proprietorship concern;
- (b) Managing Partner, in case of Partnership firm or limited liability partnership firm;
- (c) Managing Director/Director or authorised signatory, in case of a Company;
- (d) Karta, in case of Hindu Undivided Family; or
- (e) Authorised signatory, in all other cases; and
- (f) the business manager so declared.

(3) Where any dealer wants to authorize more than one person to act as business manager, he may do so by submitting separate declaration of each business manager in FORM VAT REG-19.

(4) In case of any change of business manager (s), the dealer shall inform his assessing authority and/or the authorised officer, within fifteen days from the date of such change in FORM VAT REG-19.

(5) The business manager so declared shall be deemed to be authorised to receive notice and other documents under the Act and these rules, and all acts done by the business manager in the course of business shall be deemed to have been done by the dealer and the dealer shall be responsible for all acts done by his Business Manager in the course of business.

CHAPTER-V TAX, INPUT TAX AND INTEREST

24. Electronic Liability Register.- (1) The electronic liability register specified under sub-section (6) of section 13 shall be maintained in FORM VAT PMT-01 for each dealer liable to pay tax, interest, penalty, late fee or any other amount on the designated portal of the State and all amounts payable by him shall be debited to the said register.

(2) The electronic liability register of the dealer shall be debited by,-

- (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said dealer; or
- (b) the amount of tax, interest, penalty or any other amount payable as determined by an Assessing Authority in pursuance of any proceedings under the Act or as ascertained by the said dealer; and
- (c) any amount of interest that may accrue, from time to time.

(3) Subject to the provisions of section 13, payment of every liability by a dealer as per his return shall be made by debiting the electronic credit ledger maintained as per rule 25 or the electronic cash ledger maintained as per rule 26 and the electronic liability register shall be credited accordingly.

(4) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the Appellate Authority or Board or Court and the electronic tax liability register shall be credited accordingly.

(5) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in

the show cause notice or demand order and the electronic liability register shall be credited accordingly.

(6) A dealer shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the designated portal of the State in FORM VAT PMT-04.

25. Electronic Credit Ledger.- (1) The electronic credit ledger specified under sub-section(3) of section 13 shall be maintained in FORM VAT PMT-02 for each registered dealer eligible for input tax credit under the Act on the designated portal of the State and every claim of input tax credit under the Act shall be credited to the said ledger.

(2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of sub-section (5) of section 13.

(3) Where a dealer has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 31, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the Assessing Authority by an order made in FORM VAT PMT-03.

(5) Where a dealer has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the Assessing Authority by an order made in FORM VAT PMT-03.

(6) Where a dealer deposits the amount of erroneous refund sanctioned to him, under section 31, along with interest and penalty, wherever applicable, through FORM VAT DRC-03, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the dealer shall be re-credited to the electronic credit ledger by the Assessing Authority by an order made in FORM VAT PMT-03A.

(7) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstances.

(8) A dealer shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the designated portal of the State in FORM VAT PMT-04.

Explanation: For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the Assessing Authority that he shall not file an appeal.

(9) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as,-

(a) the credit of input tax has been availed on the strength of vat invoices or debit notes or any other document specified under rule 32,-

(i) issued by a dealer who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

(ii) without receipt of goods; or

(b) the credit of input tax has been availed on the strength of vat invoices or debit notes or any other document prescribed under rule 32 in respect of any sale, the tax charged in respect of which has not been paid to the Government; or

- (c) the dealer availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
 - (d) the dealer availing any credit of input tax is not in possession of a vat invoice or debit note or any other document specified under rule 32,
- may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 13 or for claim of any refund of any unutilised amount.
- (10) The Commissioner, or the officer authorised by him under sub-rule (9) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit. Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.

26. Electronic Cash Ledger.- (1) Unless otherwise notified by the State Government, payment of tax, demand or other sum shall be made by a dealer or person through Electronic Government Receipt Accounting System, hereinafter referred to as 'e-GRAS', in the manner as provided therein.

(2) The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS or any other electronic receipt accounting system as may be notified.

(3) The electronic cash ledger specified under sub-section (2) of section 13 shall be maintained in FORM VAT PMT-05 for each dealer, liable to pay tax, interest, penalty, late fee or any other amount, on the designated portal of the State for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(4) Any dealer, or a person on his behalf, shall generate a challan in FORM VAT PMT-06 in the manner as provided on the designated portal of the State and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount:

Provided that the challan in FORM VAT PMT-06 thus generated shall be valid for a period of fifteen days.

(5) The deposit under sub-rule (4) shall be made through any of the following modes, namely:-

- (a) Internet banking through authorised banks;
- (b) Unified Payment Interface (UPI) from any bank;
- (c) Immediate Payment Services (IMPS) from any bank;
- (d) Credit card or Debit card through the authorised bank;
- (e) National Electronic Fund Transfer or Real Time Gross Settlement from any bank; or
- (f) Over the Counter payment through authorised banks for deposits upto ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit upto ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by,-

- (i) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;
- (ii) Assessing Authority or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;

- (iii) Assessing Authority or any other officer authorised for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any ad hoc deposit:

Explanation: For the purposes of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

(6) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the designated portal of the State.

(7) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlement or Immediate Payment Service mode from any bank, the mandate form shall be generated along with the challan in the manner as provided on the designated portal of the State and the same shall be submitted to the bank from where the payment is to be made:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

(8) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.

(9) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the designated portal of the State shall make available a receipt to this effect.

(10) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated by the bank to the Reserve bank of India and the designated portal of the State with e-treasury, the said person may represent electronically in FORM VAT PMT-07 through the designated portal of the State to the bank through which the deposit was initiated:

Provided that where the bank fails to communicate details of Challan Identification Number to the designated portal of the State, the Electronic Cash Ledger may only be updated on the basis of e-Scroll provided by the bank to the RBI and the e-treasury and where the details of the said e-Scroll are in conformity with the details in challan generated in FORM VAT PMT-06.

(11) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(12) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (11) to the extent of rejection, shall be credited to the electronic cash ledger by the Assessing Authority by an order made in FORM VAT PMT-03.

(13) A dealer shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the designated portal of the State in FORM VAT PMT-04.

Explanation: (1) The refund shall be deemed to be rejected if the appeal is finally rejected.

(2) For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the Assessing Authority that he shall not file an appeal.

27. Identification number for each transaction.- (1) A unique identification number shall be generated at the designated portal of the State for each debit or credit to the electronic cash or credit ledger, as the case may be.

(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.

(3) A unique identification number shall be generated at the designated portal of the State for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

28. Manner of calculating interest on delayed payment of tax- (1) Where the recovery of tax or any part thereof is stayed by any authority or court of law, the amount of such tax ultimately found due shall be recoverable with interest as per provisions of the Act, and such interest shall be payable from the date the tax first became due.

(2) In case, where the sales made during a tax period are declared by the dealer in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 17, except where such return is furnished after commencement of any proceedings under section 21, section 22 or section 23 in respect of the said period, the interest on tax payable in respect of such sales shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 14:

Provided that where any amount has been credited in the Electronic Cash Ledger as per provisions of sub-section (2) of section 13 on or before the due date of filing the said return, but is debited from the said ledger for payment of tax while filing the said return after the due date, the said amount shall not be taken into consideration while calculating such interest if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 14, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 14.

Explanation: For the purposes of this sub-rule,-

- (a) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.
- (b) the date of utilisation of such input tax credit shall be taken to be,-
 - (i) the date, on which the return is due to be furnished under section 17 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or
 - (ii) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.

29. Computation of input tax credit- (1) The input tax credit shall be allowed in accordance with the provisions of section 12.

(2) Where the turnover of a dealer who has opted to pay tax under sub-section (2) of section 6, exceeds the limit notified under the said sub-section or he opts out from payment of tax under of the said sub-section or his liability accrues under clause (a) or (b) of sub-section (1) or sub-section (3) of section 6, no input tax credit shall be allowed on the goods in stock on the date of occurrence of such event.

(3) A registered dealer who opts to pay tax under sub-section (2) of section 6, the credit of input tax availed by him on the goods in stock shall be reversed.

(4) The dealer opting for payment of tax under sub-section (2) of section 6 shall not be entitled to claim input tax credit in respect of the goods in stock on the date of exercise of such option.

30. Documentary requirements and conditions for claiming input tax credit.- (1) The input tax credit shall be availed by a dealer, on the basis of any of the following documents, namely,-

(a) an invoice issued by the seller of goods in accordance with the provisions of section 15 or such other taxpaying documents as notified by the State government;

(b) a debit note issued by a supplier in accordance with the provisions of section 15.

(2) Input tax credit shall be availed by a dealer only if all the applicable particulars are contained in the said document, and the relevant information, as contained in the said document as displayed in FORM VAT RET-02 and FORM VAT RET-03 by the dealer availing input tax credit:

Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods, total value of goods, TIN of the supplier and purchaser and the place of sale and place of delivery of goods, input tax credit may be availed by such dealer.

(3) No input tax credit shall be availed by a registered dealer in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, wilful misstatement or suppression of facts.

(4) No input tax credit shall be availed by a dealer in respect of invoices or debit notes, the details of which are required to be furnished under sub-section (1) of section 17 unless,-

(a) the details of such invoices or debit notes have been furnished by the seller in the statement of sale and other dispatches in FORM VAT RET-01; and

(b) the details of input tax credit in respect of such invoices or debit notes have been communicated to the dealer in FORM VAT RET-02:

Provided that where the details of sale and other dispatches are furnished by the seller at a later date, the recipient shall be entitled to avail the input tax credit in respect of such sale and other dispatches in the return for the tax period in which such details has been communicated to the tax payer but not later than the time limit provided in section 12.

31. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business.-

(1) A dealer shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in FORM VAT ITC-01, electronically on the designated portal of the State along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee:

Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.

Explanation: For the purpose of this sub-rule, it is hereby clarified that the "value of assets" means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.

- (2) The transferor shall also submit a copy of a certificate issued by a practicing Chartered Accountant or Cost Accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities.
- (3) The transferee shall, on the designated portal of the State, accept the details so furnished by the transferor and, upon such acceptance, the un-utilised credit specified in FORM VAT ITC-01 shall be credited to his electronic credit ledger.
- (4) The inputs so transferred shall be duly accounted for by the transferee in his books of account.

CHAPTER-VI

VAT INVOICE, CREDIT AND DEBIT NOTES

32. Issuance of VAT Invoice, invoice, credit note, debit note and delivery challan.- (1)

A registered dealer making a sale where tax is charged shall issue a VAT invoice in triplicate, in the following manner, namely, -

- (a) the original copy being marked as ORIGINAL FOR PURCHASER;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPPLICATE FOR SELLING DEALER.
- (2) The VAT invoice issued under sub-rule (1) shall contain the following particulars on the original as well as on all the copies thereof:-
- (a) the word "VAT INVOICE" in bold letters at the top or at any prominent place;
 - (b) the name, address and VAT registration number of the selling dealer;
 - (c) the name and address of the purchaser along with the name of the State and place of delivery, in the case of a sale in the course of inter-State trade or commerce and where the purchaser is registered under the Act, VAT registration number of the such purchasing dealer;
 - (d) continuous serial number running throughout the year and the date on which the VAT invoice is issued;
 - (e) full description of the goods;
 - (f) the quantity or number, as the case may be, of the goods;
 - (g) the value of the goods sold;
 - (h) the rate and amount of tax charged thereon indicated separately; and
 - (i) signature or digital signature of the selling dealer, or his declared business manager or person authorised by the selling dealer.
- (3) No input tax credit shall be allowed unless the dealer makes full compliance of sub-rule (1) and (2).
- (4) (a) In case a VAT invoice issued by the registered selling dealer is lost or destroyed, a duplicate of such VAT invoice shall be issued by the selling dealer to the purchasing dealer with the following declaration recorded in the red ink and signed by the selling dealer or his declared business manager, as the case may be:-

DECLARATION

"I, hereby declare that this is the duplicate VAT invoice of VAT invoice No. issued on dated and issued to M/s having registration No.

②

- (b) The purchasing dealer who has obtained the duplicate copy of the VAT invoice shall inform his assessing authority or the authorised officer within the tax period in which the duplicate invoice was received.
- (5) A registered dealer, who has opted for payment of tax under sub-section (2) of section 6, sells goods of value exceeding rupees five hundred in any one transaction, shall issue an Invoice marked as original to the purchaser for each such sale made by him and shall retain a duplicate copy thereof.
- (6) Notwithstanding anything contained in sub-rule (5), where a purchaser demands an invoice irrespective of the purchase value, the registered dealer shall issue invoice.
- (7) The invoice issued under sub-rule (5) shall contain the following particulars on the original as well as on all the copies thereof.
- (a) the word "invoice" in bold letters at the top at any prominent place;
 - (b) the name, address and registration certificate number of the selling dealer;
 - (c) continuous serial number running throughout the year and the date on which the invoice is issued;
 - (d) full description of the goods with its value; and
 - (e) signature or digital signature of the selling dealer, or his servant, manager or agent duly authorised by him.
- (8) The State Government may, by notification in Official Gazette provide for use of IT enabled systems for preservation of the details of the VAT invoice.
- (9) Where an invoice is required to be issued for payment of tax under sub-section (2) of section 6 or sub-section (5) of section 7, a registered dealer may issue a consolidated invoice at the end of a day for sale of goods if the aggregate value of such goods exceeds rupees five thousand in a day.
- (10) The VAT invoices issued during a tax period shall be furnished electronically through the designated portal of the State in FORM VAT RET-01.
- (11) A revised VAT invoice and credit or debit notes referred to in section 15 shall contain the following particulars, namely:-
- (a) the word "Revised Invoice", wherever applicable, indicated prominently;
 - (b) the name, address and VAT registration number of the selling dealer;
 - (c) continuous serial number running throughout the year and the date on which the VAT invoice is issued;
 - (d) the name, address and tax identification number of the purchaser along with the name of the State, in the case of a sale in the course of inter-State trade or commerce and where the purchaser is registered under the Act, VAT registration of the purchasing dealer;
 - (e) serial number and date of the corresponding VAT invoice or invoice, as the case may be;
 - (f) full description of the goods;
 - (g) the quantity or number, as the case may be, of the goods;
 - (h) the value of the goods sold;
 - (i) the rate and amount of tax charged thereon indicated separately; and
 - (j) signature or digital signature of the selling dealer, or his declared business manager or person authorised by the selling dealer.
- (12) A credit or debit note referred to in section 15 shall contain the following particulars, namely:-

- (a) the name, address and VAT registration number of the selling dealer;
 - (b) nature of the document;
 - (c) continuous serial number running throughout the year and the date on which the VAT invoice is issued;
 - (d) the name and address of the purchaser along with the name of the State, in the case of a sale in the course of inter-State trade or commerce and where the purchaser is registered under the Act, VAT registration number of the purchasing dealer;
 - (e) serial number(s) and date(s) of the corresponding vat invoice(s) or invoice , as the case may be;
 - (f) the value of the goods sold, rate of tax and the amount of the tax credited or, as the case may be, debited to the purchaser; and
 - (g) signature or digital signature of the selling dealer, or his declared business manager or person authorised by the selling dealer
- (13) Every registered dealer who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised vat invoices in respect of taxable sale effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration.
- (14) Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 22 shall prominently contain the words "INPUT TAX CREDIT NOT ADMISSIBLE".
- (15) In case where goods are transported without issuance of invoice, the consignor may issue a delivery challan at the time of removal of goods for the following purposes:-
- (a) where the quantity of goods sold at the time of removal from the place of business of the seller is not known;
 - (b) transportation of goods for reasons other than by way of taxable sale of goods, or
 - (c) such other sale as may be notified by the Commissioner; or
 - (d) transportation of goods for job work.
- (16) The delivery challan issued under sub-rule (15) shall be serially numbered not exceeding sixteen characters in one or multiple series containing the following details, namely: -
- (a) date and number of the delivery challan;
 - (b) name, address and VAT registration number of the consignor, if registered;
 - (c) name, address and VAT registration number of the consignee, if registered;
 - (d) description of goods;
 - (e) quantity (provisional, where the exact quantity being sold is not known);
 - (f) taxable value;
 - (g) tax rate and tax amount, where the transportation is for sale to the consignee;
 - (h) state name and address, in case of inter-State movement; and
 - (i) signature.
- (17) The delivery challan shall be prepared in triplicate, in the following manner, namely:-
- (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNOR.
- (18) Where the goods are being transported in a semi knocked down or completely knocked down condition or in batches or lots,-
- (a) the selling dealer shall issue the complete invoice before dispatch of the first consignment;

- (b) the selling dealer shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
 - (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
 - (d) the original copy of the invoice shall be sent along with the last consignment.
- (19) The person-in-charge of the conveyance shall carry a copy of the VAT invoice or the invoice issued under this chapter.

CHAPTER-VII

ACCOUNTS AND OTHER RECORDS

33. Accounts to be maintained by a dealer.- (1) Every registered dealer shall maintain his accounts along with the relevant information and documents, including invoices, delivery challans, credit notes and debit notes etc.

(2) Every dealer, other than a person paying tax under sub-section (2) of section 6, shall maintain the accounts of stock in respect of goods purchased and sold by him, and such accounts shall contain particulars of the opening balance, purchase, sale, goods lost, stolen, destroyed, written off or disposed off by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.

(3) Every dealer, other than a person paying tax under sub-section (2) of section 6, shall keep and maintain an account, containing the details of tax payable, tax collected and paid, input tax, input tax credit claimed, together with a register of vat invoice, credit notes, debit notes, delivery challan issued or received during any tax period.

(4) Every dealer shall keep the particulars of,-

- (a) names and complete addresses of dealers from whom he has purchased the goods;
- (b) names and complete addresses of the persons to whom he has sold goods;
- (c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.

(5) If any taxable goods are found to be stored at any place(s) other than those declared under clause (c) of sub-rule (4) without the cover of any valid documents, the authorised officer shall determine the amount of tax payable on such goods as if such goods have been sold by the dealer.

(6) Every dealer shall keep all books of accounts including those relating to additional place of business, at his principal place of business which shall include any electronic form of data stored on any electronic device.

(7) Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.

(8) Each volume of books of account maintained manually by the dealer shall be serially numbered.

(9) Unless proved otherwise, if any documents, registers, or any books of account belonging to a dealer are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered dealer.

(10) Every dealer shall maintain a true and correct account of his purchases against VAT Invoices in FORM VAT RET-02 and of his sales in FORM VAT RET-01.

- (11) Every registered dealer manufacturing goods shall maintain monthly production accounts, showing quantitative details of raw materials used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.
- (12) Every dealer shall also maintain separate accounts of transactions in the course of inter-State trade or commerce.
- (13) Every dealer registered under the Act shall maintain separate accounts for exempted goods and also for the goods taxable at different rates.
- (14) The audit report required to be furnished under sub section (2) of section 18 shall be furnished within ten months of the end of the relevant financial year, in the form as may be specified by the Commissioner.
- (15) Accounts maintained by the registered dealer together with all the invoices, credit and debit notes, and delivery challans relating to stocks, deliveries, purchase and sales records shall be retained by them until the expiration of six years after the end of the year to which they relate or for such other period as may be specified or until the assessment reaches finality, whichever is later and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.
- (16) Where such dealer is a party to an appeal or revision under the Act, he shall retain every record and accounting document that pertains to the subject matter of the appeal or revision until the appeal or revision is finally disposed off.
- (17) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered dealer shall maintain true and correct records in respect of such goods handled by him on behalf of such registered dealer and shall produce the details thereof as and when required by the Assessing authority.
- (18) Every registered dealer shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.
- (19) Where the accounts and records are stored electronically by any registered dealer, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.
- (20) Accounts and documents relating to Principal and Agent,-
- (a) Where a Principal dispatches taxable goods within the State to his commission agent for sale, he shall generate a dispatch note in respect of such goods and send a copy thereof to his commission Agent along with the goods.
 - (b) Every Agent referred to in clause (a) shall maintain accounts depicting the;
 - (i) particulars of authorisation received by him from each principal to receive goods on behalf of such principal separately;
 - (ii) particulars including description, value and quantity (wherever applicable) of goods received on behalf of every principal;
 - (iii) particulars including description, value and quantity (wherever applicable) of goods sold on behalf of every principal;
 - (iv) details of accounts furnished to every principal; and
 - (v) tax paid on receipts or on sales of goods effected on behalf of every principal.

34. Declaration Forms.- (1) A dealer, who claims partial or full exemption from payment of tax on sale of goods,-

- (a) to another dealer or person in the State, shall furnish a duly filled in declaration in FORM VAT EXM-01 obtained from the purchasing dealer, required to be furnished under any notification issued under the Act, to his assessing authority upto the due date of filing of annual return or audit report, as the case may be;
- (b) in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), shall furnish a duly filled in and signed declaration in FORM VAT EXM-02 obtained from the exporter, to his assessing authority, upto the due date of filing of annual return or audit report, as the case may be:

Provided that the Commissioner on being satisfied and after recording reasons for doing so, may by notification in the Official Gazette, extend the period of furnishing such declaration Form or Certificate for a period not exceeding one year.

(2) For obtaining declaration FORM VAT EXM-02, the dealer shall submit an application to his assessing authority, electronically through the designated portal of the State in the manner as provided therein.

(3) On receipt of such application the assessing authority subject to compliance of notice issued under sub-section (7) of section 41, if any, shall grant permission to the dealer to generate declaration FORM VAT EXM-02 electronically through the designated portal of the State, and intimation of such permission shall be communicated to the dealer, through the designated portal of the State.

(4) The assessing authority shall reject the application submitted under sub-rule (2), where,-

- (a) the applicant dealer does not require the declaration forms applied for; or
- (b) the applicant dealer has not made proper use of forms previously obtained by him; or
- (c) the applicant dealer has failed to make payment of any outstanding demand(s) under the Rajasthan Value Added Tax Act, 2025 and / or the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003.
- (d) the applicant dealer has failed to pay tax or any other sum due under the provisions of the Rajasthan Value Added Tax Act, 2025 and / or the Central Sales Tax Act, 1956, within the time prescribed under the said Act; or
- (e) the applicant dealer has failed to furnish any return or returns in accordance with the provisions of the Rajasthan Value Added Tax Act, 2025 and the Central Sales Tax Act, 1956 for the immediately preceding two years; or
- (f) the verification of facts and statements made in the application of registration in accordance with the provisions of the Rajasthan Value Added Tax Act, 2025 has not been made;

However, the Commissioner or any officer authorised by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may direct the assessing authority to grant permission under sub-rule (3) subject to such conditions as may be considered reasonable.

(5) After grant of permission for generation of declaration in FORM VAT EXM-02, the dealer shall submit a subsequent application for generation of declaration FORM VAT EXM-02 through the designated portal of the State in the manner as provided therein.

(6) After submission of application as provided in sub-rule (5), the system shall generate duly filled in declaration FORM VAT EXM-02, subject to the provisions of sub-section (7), separately for each transaction.

(7) The system shall not generate declaration FORM VAT EXM-02, after the grant of permission under sub-rule (3) for generation of declaration FORM VAT EXM-02 electronically, where the dealer fails to,-

- (a) make payment of any outstanding demand(s) under the Rajasthan Value Added Tax Act, 2003 and/ or the Central Sales Tax Act, 1956; or
- (b) pay tax or any other sum due under the provisions of the Rajasthan Value Added Tax Act, 2003 and/ or the Central Sales Tax Act, 1956 within the time prescribed under the said Act; or
- (c) furnish any return or returns in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 for the immediately preceding two years.

The dealer shall be allowed to generate the declaration FORM VAT EXM-02 only after fulfilment of above requirements.

However, the Commissioner or any officer authorised by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may dispense with the above requirements, and permit the assessing authority to allow the dealer to generate such forms in such numbers, subject to such conditions and restrictions as may be considered reasonable.

(8) Where any dealer, after generation of declaration FORM VAT EXM-02 discovers that he has filled in incorrect particulars or any other information at the time of generating the declaration mentioned above, and intends to rectify the same, he shall submit an application to his assessing authority within six months of generation of such declaration form, mentioning therein the incorrect particulars or any other information furnished by him which he wants to rectify and the correct particulars or any other information in respect thereof. Such application shall be accompanied with a printed copy of such declaration, along with an undertaking in the form of an affidavit mentioning therein the particulars of transactions for which the declaration was generated and the statement that he has not issued the printed copy of such declaration to any person including the selling dealer and in case of any loss to the State exchequer, he shall indemnify the same to the State Government along with the interest and penalty, if any. The assessing authority on receipt of such application along with affidavit of undertaking, on being satisfied shall cancel the print out of declaration submitted by the dealer along with the application and shall keep the application along with cancelled print out of declaration and undertaking of indemnity on the record of the dealer. The assessing authority shall cancel such declaration online in the manner provided therein:

Provided that Additional Commissioner (Administration) having jurisdiction, for the reasons to be recorded in writing, in any particular case, may allow the dealer for submission of such application upto a period of two years from the date of generation of such declaration form.

(9) No registered dealer who has generated the declaration Form(s) through the designated portal of the State shall either directly or otherwise, transfer the same to any other person except for the lawful purpose.

(10) Every registered dealer shall keep the declaration form(s) generated by him through the designated portal of the State, in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority or the officer authorised by the Commissioner in this behalf, and shall issue public notice of such theft, loss or destruction, and take such further action(s) as directed by the assessing authority or the officer authorised.

(11) The dealer who reports theft, loss or destruction from his custody of any declaration form(s) generated by him through the designated portal of the State, shall be required to furnish security by way of an indemnity bond in FORM VAT IDB-01 against any possible misuse of the form, and when any form duly completed and signed by the dealer is reported to have been stolen, lost or destroyed while in transit between the purchasing dealer and the selling dealer or between the selling dealer and the assessing authority, the purchasing dealer or the selling dealer, as the case may be, shall be required to furnish an indemnity bond as aforesaid.

(12) Where an indemnity bond under sub-rule (11) is to be furnished by the selling dealer, it shall be of such amount as the assessing authority having regard to the circumstances of the case may decide and shall be furnished within such period as may be specified by the assessing authority.

(13) The assessing authority or the officer authorised by the Commissioner, after receipt of information of stolen, lost or destroyed declaration form under sub-rule (10) and after having obtained security under sub-rule (11) or (12), as the case may be, shall, from time to time, get published the particulars of such declaration forms on the designated portal of the State.

(14) Before furnishing declaration Form to the selling dealer, the purchasing dealer or his business manager or any person specifically authorised by him in this behalf shall affix his signature in the space provided in the Form for this purpose. Thereafter the purchasing dealer shall retain the counterfoil of the form and the other two portions marked "original" and "duplicate" shall be handed over by him to the selling dealer. The selling registered dealer shall retain with him the portion marked 'duplicate' and shall furnish to his assessing authority, the portion marked 'original' of the FORM VAT EXM-02 received by him along with the evidence of export of goods.

(15) No purchasing dealer shall furnish and no selling dealer shall accept a declaration Form, which is,-

- (a) forged or fake, or not generated through the designated portal of the State; or
- (b) reported stolen, lost or destroyed under sub-rule (10); or
- (c) cancelled under sub-rule (8).

(16) Accounts and documents relating to principal and agent.-

- (a) Where a principal dispatches taxable goods within the State to his commission agent for sale, he shall generate a dispatch note in respect of such goods in FORM VAT EXM-03 electronically through the designated portal of the State in such manner as provided therein and send a copy thereof to his commission agent along with the goods.
- (b) The commission agent shall generate the certificate of sale proceeds of taxable goods sold by him within the State during the month on behalf of the principal in FORM VAT EXM-04 electronically through the designated portal of the State in such manner as provided therein and forward a copy thereof to his principal.
- (c) Where the principal has paid tax on sale proceeds of taxable goods sold by his agent, he shall generate a certificate in respect of deposit of tax in FORM VAT EXM-05 electronically through the designated portal of the State in such manner as provided therein and forward a copy thereof to his commission agent.
- (d) Where the agent claims that he is not liable to pay tax on sales of taxable goods sold by him on behalf of the principal under the Act, he shall furnish information relating to FORM VAT EXM-03, VAT EXM-04 and VAT EXM-05 to his assessing authority.

- (e) Where the assessing authority is satisfied, that the particulars and contents of the certificate in FORM VAT EXM-03, VAT EXM-04 and VAT EXM-05 are correct, he shall accept the claim of the commission agent.

CHAPTER-VIII RETURNS

35. Form and manner of furnishing details of sales and other dispatches.- (1) Every registered dealer, other than those exempted by the Commissioner under sub-section (6) of section 17, shall furnish the details of sale and other dispatches under sub-section (1) of section 17, in FORM VAT RET-01 for every month, electronically through the designated portal upto the tenth day of the month following the end of the month for which tax is being paid or within period extended by the Commissioner under sub-section (6) of section 17:

Provided that the said person may, after furnishing the details of sale and other dispatches in FORM VAT RET-01 for a tax period but before filing of return in FORM VAT RET-03 for the said tax period, at his own option, amend or furnish additional details of sale and other dispatches of goods for the said tax period electronically in FORM VAT RET-01A through the designated portal of the State upto the fifteenth day of the month following the end of the month for which tax is being paid.

(2) FORM VAT RET-01 or FORM VAT RET-01A, as the case may be, shall include the following details,-

- (a) invoice wise details of all,-
 - (i) inter-State and intra-State sales made to the registered dealers; and
 - (ii) inter-State sales with invoice value more than one lakh rupees made to the unregistered dealers;
- (b) consolidated details of all,-
 - (i) intra-State sales made to unregistered dealers for each rate of tax; and
 - (ii) State wise inter-State sales with invoice value upto one lakh rupees made to unregistered dealers for each rate of tax;
- (c) consignment-wise details of dispatches made other than by way of sale; and
- (d) debit and credit notes, if any, issued during the month for invoices issued previously.

(3) Notwithstanding anything contained in this rule, a registered dealer shall not be allowed to furnish the details of sale and other dispatches of goods under sub-section (1) of section 17 in FORM VAT RET-01, if he has not furnished required return in FORM VAT RET-03 for preceding tax period i.e. month.

36. Form and manner of ascertaining details of purchases and other receipts.-The details of sale and other dispatches furnished by the supplier in FORM VAT RET-01 shall be made available electronically to the concerned registered dealers or purchasing dealers in FORM VAT RET-02, through the designated portal of the State upto the twentieth day of the month following the end of the month for which tax is being paid.

37. Determination of taxable turnover.- (1) For the purpose of determining the taxable turnover for levying tax under sub-section (1) of section 7, the following amounts shall be deducted from turnover,-

- (a) on which no tax is leviable under the Act;
 - (b) which has been exempted from tax;
 - (c) the sale price of the goods consigned by the principal to the agent where such sale is covered by FORM VAT EXM-03, VAT EXM-04 and VAT EXM-05.
- (2) 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 principal.
- (3) The amount of cess levied by the State Government for specific purposes shall be deducted for determination of taxable turnover.

38. Form and manner of furnishing of return.- (1) Every registered dealer, except those dealer paying tax under sub-section (2) of section 6, shall furnish a return in FORM VAT RET-03, electronically through the designated portal of the State for each month on or before the thirtieth day of the month succeeding such month for which tax is being paid.

(2) Every registered dealer required to furnish return, under sub-rule (1) shall, subject to the provisions of section 17, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in FORM VAT RET-03.

39. Form and manner of submission of return.- (1) Every registered dealer paying tax under sub-section (2) of section 6 shall furnish a return for every financial year in FORM VAT CMP-06 on or before the thirtieth day of April following the end of such financial year electronically through the designated portal of the State.

(2) Every registered dealer furnishing the return under sub-rule (1) shall discharge his liability towards tax or interest payable under the Act by debiting the electronic cash ledger.

(3) The return furnished under sub-rule (1) shall include the,-

- (a) invoice wise intra-State purchases from registered dealers; and
- (b) consolidated details of sales made.

(4) A registered dealer opting to withdraw from the payment of tax under sub-section (2) of section 6 at his own motion or where option is withdrawn at the instance of the Assessing authority, where required, shall furnish the return in FORM VAT CMP-06 for that period for which he has paid tax under section sub-section (2) of section 6 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay such tax under section 17.

40. Form and manner of submission of return by non-resident taxable person.- Every registered non-resident taxable person shall furnish a return in FORM VAT RET-04 electronically through the designated portal of the State, including therein the details of sale and other dispatches and purchases and other receipts, if any, and shall pay the tax, interest, penalty, fees or any other amount payable under the Act within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

41. Notice to non-filers of returns.- A notice in FORM VAT ASMT-01 shall be issued, electronically, to a registered dealer who fails to furnish return under section 17 and section 18.

42. Annual return.- (1) Every registered dealer, except those dealer paying tax under sub-section (2) of section 6, shall furnish an annual return for every financial year as specified under section 18 electronically in FORM VAT RET-04 on or before the thirty-first day of December following the end of such financial year through the designated portal of the State.

(2) Every registered dealer, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 18 in FORM VAT RET-04A along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the designated portal of the State.

43. Final return.- Every registered dealer, required to furnish a final return under section 18, shall furnish such return electronically in FORM VAT RET-05 through the designated portal of the State within three months of date of cancellation of registration or date of cancellation order, whichever is later.

44. Levy of late fee.- Where a dealer furnishes the return after the time specified in these rules, he shall pay a late fee as under,-

- (a) rupees twenty per day subject to a maximum of rupees one thousand, if there is no turnover or no taxable turnover of the dealer during the period under return; and
- (b) 0.05% of the net tax payable for the period under return, subject to a minimum of rupees fifty per day and a maximum of rupees five hundred per day, however, the amount of total late fee shall not exceed 10% of net tax payable for the period under return, subject to a maximum of rupees fifty thousand rupees, in all other cases.

CHAPTER-IX

ASSESSMENT AND AUDIT

45. Scrutiny of Returns.- (1) Where any return furnished by a registered dealer is selected for scrutiny, the assessing authority shall scrutinize the same in accordance with the provisions of section 21 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM VAT ASMT-01, informing him about such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered dealer may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform

the same or furnish an explanation for the discrepancy in FORM VAT ASMT-02 to the assessing authority.

(3) Where the explanation furnished by the registered dealer or the information submitted under sub-rule (2) is found to be acceptable, the assessing authority shall inform him accordingly in FORM VAT ASMT-03.

(4) Where no satisfactory explanation is furnished within the time limit or the explanation furnished by the registered dealer or the information submitted under sub-rule (2) is not found to be acceptable, the assessing authority shall proceed to assess the tax liability of the said dealer to the best of his judgement taking into account all the relevant material which is available on record or which he has gathered and issue an assessment order in FORM VAT ASMT-05.

46. Manner of dealing with difference in tax liability.- (1) Where the tax payable by a dealer, in accordance with the details of sale and other dispatches effected during a tax period furnished by him in FORM VAT RET-01, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM VAT RET-03, by such amount and such percentage, as may be notified by the State Government, the said dealer shall be intimated for such difference in FORM VAT DRC-02 electronically on the designated portal of the State, and a copy of such intimation shall also be sent to his registered e-mail address highlighting the said difference and directing him to,-

(a) pay the differential tax liability, along with interest under section 14 in FORM VAT PMT-06; or

(b) explain the aforesaid difference in tax payable in Part B of FORM VAT DRC-02 on the designated portal of the State, within a period of seven days.

(2) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in sub-rule (1) and where no explanation or reason is furnished by the dealer in default or where the explanation or reason furnished by such person is not found to be acceptable by the assessing authority, the said amount shall be recoverable in accordance with the provisions of section 28.

47. Assessment in case of non-filing of return and non-payment of tax.- (1) Where a registered dealer fails to furnish the return under section 17 or section 18 or fails to deposit the tax within time, the assessing authority shall issue a notice to the said person in FORM VAT ASMT-01, informing him of such details and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable.

(2) The registered dealer shall furnish his explanation or information in FORM VAT ASMT-02 and if the same is found to be acceptable, the assessing authority shall inform him accordingly in FORM VAT ASMT-03.

(3) Where no satisfactory explanation is furnished within the time limit or the explanation furnished by the registered dealer or the information submitted under sub-rule (2) is found not to be acceptable, the assessing authority may proceed to assess the tax liability of the said dealer to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order in FORM VAT ASMT-05.

(4) Where the registered dealer furnishes a return within thirty days of the service of the assessment order under sub-rule (3), the said assessment order shall be deemed to have been

withdrawn but the liability for payment of interest under section 14 or for payment of late fee under section 19 shall continue.

48. Assessment in case of Un-registered dealer.- Where a person fails to obtain registration even though liable to do so or whose registration has been cancelled but who was liable to pay tax, the Assessing authority, shall issue a notice electronically to such a person in FORM VAT ASMT-04 containing the grounds on which the assessment is proposed to be made and allow a time of fifteen days to such person to furnish his reply. The Assessing authority may, after considering reply, if any, proceed to assess the tax liability of such person to the best of his judgment for the relevant tax periods and issue an assessment order in FORM VAT ASMT-05.

49. Assessment in case of avoidance or evasion of tax.- (1) Where the Assessing Authority or any officer authorised by the Commissioner in this behalf has reason to believe that a dealer or person has avoided or evaded tax or has not paid tax in accordance with law or has availed input tax credit wrongly as per section 12, the Assessing Authority shall issue a notice to the said person in FORM VAT ASMT-01, informing him of such details and seeking his explanation thereto, within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable.

(2) Where the explanation furnished in FORM VAT ASMT-02 by the registered dealer or the information submitted is found to be acceptable, the Assessing Authority shall inform him accordingly in FORM VAT ASMT-03.

(3) Where no satisfactory explanation is furnished within the time limit or the explanation furnished by the registered dealer or the information submitted under sub-rule (2) is not found to be acceptable, the Assessing Authority may proceed to assess the tax liability of the said dealer taking into account all the relevant material which is available or which he has gathered and issue an assessment order in FORM VAT ASMT-05.

(4) The tax assessed under sub-rule (3), after adjustment of input tax credit and the amount deposited in advance in this behalf, if any, shall be payable by the dealer within thirty days from the date of service of the notice of demand. However, the Assessing Authority or any officer authorised by the Commissioner, after recording reasons in writing, may reduce such period.

(5) The order of assessment made in FORM VAT ASMT-05 shall be uploaded electronically also containing the notice for payment of demand in FORM VAT DRC-07.

50. Notice and order for demand of amounts payable under the Act.- (1) The Assessing Authority shall serve the notice issued under section 21 or section 22 or section 23 or section 35 electronically in FORM VAT DRC-07 specifying therein the details of the amount payable.

(2) Where, the person or dealer makes payment of the tax, interest and penalty, if any, in accordance with the provisions of section 21 or section 22 or section 23 within thirty days of the service of a notice under sub-rule (1), he shall inform the Assessing Authority of such payment in FORM VAT DRC-03 and the Assessing Authority shall issue an acknowledgement, accepting the payment made by the said person or dealer in FORM VAT DRC-04.

(3) A summary of the order issued under section 21 or section 22, shall be uploaded electronically in FORM VAT ASMT-05 along with FORM VAT DRC-07, specifying therein the

date of order, section of assessment, amount of tax, interest and penalty, as the case may be, payable by the person or dealer concerned.

(4) The order referred to in sub-rule (4) shall be treated as the notice for recovery and the electronic liability register shall be updated accordingly.

51. Audit of the dealer.- (1) The audit to be conducted under sub-section (1) of section 23 shall be for a financial year or part thereof or multiples thereof.

(2) The audit of a dealer shall be conducted by the auditor,-

(a) at the place of the business of the dealer; or

(b) in the office of the auditor, as per the option of the dealer.

(3) Where it is decided to undertake the audit of a dealer in accordance with the provisions of section 23, the Assessing Authority shall issue a notice in FORM VAT ADT-01 in accordance with the provisions of sub-section (1) of the section 23 and same shall be given to the dealer electronically through the designated portal of the State regarding his selection for audit under section 23 and he shall be required to inform his option electronically through the same portal, within fifteen days of such intimation regarding the place where he wants the audit to be conducted. Where the dealer fails to inform such option, audit shall be conducted at the place of business of the dealer.

(4) The audit shall be conducted as far as possible on a day-to-day basis.

(5) The Assessing Authority authorised to conduct audit of the records and the books of account of the registered dealer shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the sale of goods, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.

(6) After the completion of the audit, the Assessing Authority shall inform the registered dealer of the discrepancies noticed in FORM VAT ADT-02, if any, as observed in the audit and the said dealer may file his reply in FORM VAT ADT-03 and the Assessing Authority shall finalise the findings of the audit after due consideration of the reply furnished.

(7) The audit report shall be signed by the dealer or his business manager and in case of their refusal the auditor shall make a remark to this effect.

(8) On conclusion of the audit, the Assessing Authority shall pass an order in FORM VAT ADT-04 for that period and such order shall be considered to be the assessment of the dealer for that period.

CHAPTER-X

DEMAND AND RECOVERY

52. Liability of the representatives of a deceased person.- (1) Where a person dies and his business devolves by virtue of his death upon any other person, such other person shall be liable to all obligations and liabilities in respect of such business under the Act and he shall within thirty days of the devolvment of such business apply for registration unless he already holds a Certificate of Registration.

(2) Where a person dies and his executor, administrator or other legal representative does not continue his business except for the purpose of winding it up, such executor, administrator or

legal representative shall be assessed as if he were the dealer and shall be liable to pay out of the estate of the deceased person, to the extent to which the estate is capable of meeting the charge, the tax assessed or other demand payable under the Act.

53. Liability on dissolution, discontinuance or partition of business.- Where any business carried on by a firm, an association of persons or a Hindu Undivided Family liable to pay tax, is dissolved or discontinued permanently or where such Hindu Undivided Family is partitioned,—

- (a) such firm, association or family shall be liable to pay tax in respect of the turnover of the goods and other articles including plant and machinery of such firm, association or family as if there was no such dissolution, discontinuance or partition and all the provisions of the Act shall apply accordingly;
- (b) such firm, association or family, as the case may be, shall be liable to pay tax on the goods and other articles including plant and machinery allotted to any partner or member thereof as if the goods or other articles including plant and machinery had been sold to such partner or member unless he holds a certificate of registration or obtains it within a period of three months from the date of such allotment;
- (c) every person who was at the time of such dissolution, discontinuance or partition, partner or member of such firm, association or family and the legal representative of any such person who is deceased, shall, in respect of the turnover of such firm, association or family, be jointly and severally liable to assessment and payment of tax or other sum, and all the provisions of the Act, so far as may be, shall apply to such assessment and the liability for payment of tax or other sum;
- (d) every person who obtains the whole or any part of the stock relating to the business of such firm, association of persons or Hindu Undivided Family, and gets himself registered within a period of three months from the date he obtains such stock, shall be liable to pay tax on the sale or purchase of the goods made by him with effect from the date of such dissolution, discontinuance or partition, as the case may be.

54. Liability on transfer of business.- (1) When the ownership of the business of a dealer liable to pay tax is entirely transferred in any manner, any tax or other sum payable in respect of such business and remaining unpaid at the time of the transfer, shall be payable by the transferee, as if he were the dealer liable to pay tax or other sum; and for the liability to tax accruing from the date of such transfer, he shall within thirty days of the transfer apply for registration, unless he already holds a Certificate of Registration.

Explanation: “Transfer of entire ownership of business” means,—

- (a) transfer of business assets, debits and credits and stock in trade, input tax credit, if any; or
 - (b) transfer of land, building and plant and machinery.
- (2) When a dealer liable to pay tax transfers the ownership of a part of his business, the transferor shall be liable to pay tax in respect of the stock of goods and other articles including plant and

machinery transferred along with the part of his business which is not transferred, as if the goods and other articles including plant and machinery have been sold by him, unless the transferee holds a Certificate of Registration or obtains it within a period of three months from the date of such transfer.

55. Liability in case of amalgamation or merger of companies.- (1) When two or more companies are amalgamated or merged in pursuance of an order of a Court or of Tribunal or otherwise and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have sold or purchased any goods to or from each other in the period commencing on the date from which the order is to take effect and ending on the date of the order, then such transactions of sale and purchase shall be included in the turnover of sales or of purchases of the respective companies and shall be assessed to tax accordingly.

(2) Notwithstanding anything contained in the said order, for the purposes of this Act, the said two or more companies shall be treated as distinct companies for all periods up to the date of the said order and the registration certificates of the said companies shall be cancelled, where necessary, with effect from the date of said order.

(3) Any tax or other sum found recoverable under this Act for the period prior to the operative date of amalgamation or merger, from the company being amalgamated or merged, shall be payable by the company formed after amalgamation or merger.

(4) Words and expressions used in this rule, but not defined shall have the respective meanings assigned to them in the Companies Act, 2013 (Central Act No. 18 of 2013).

56. Liability of principal and agent.- (1) When an agent sells any taxable goods on behalf of his principal, such agent and his principal shall both be jointly and severally liable to pay tax on such sales.

(2) Notwithstanding that a principal may not be liable to tax on the sale or purchase of any goods made within the State for any reason, nevertheless his agent shall be liable to pay tax on the sale or purchase of goods in accordance with the provisions of the Act.

57. Liability of firms and partners.- (1) When any firm, existing or dissolved is liable to pay tax under the Act, such firm as well as each of the partners of such firm shall be jointly and severally liable to pay such tax.

(2) When any partner retires from a firm before it is dissolved, he shall be liable to pay the tax, if any, remaining unpaid at the time of his retirement and also the tax, leviable up to the date of his retirement though it may be un-assessed on that date.

58. Liability of Directors of a private company.- Subject to the provisions of the Companies Act, 2013 (Central Act No.18 of 2013), where any tax and other sums recoverable under the Act from any private company, whether existing or wound up or under liquidation, cannot be recovered for any reason whatsoever, every person who was a director, at any time during the period for which the tax or other sums are due, shall be jointly and severally liable for the payment of such tax and other sums.

59. Notice for recovery of demand.- As soon as an assessment is completed or any other order is passed, creating any demand under the Act or the rules, the Assessing Authority or any other officer authorised by the Commissioner shall serve a demand notice in FORM VAT DRC-07 on the dealer electronically through the designated portal of the State, requiring him to pay the demand within thirty days of such service:

Provided that where the assessing authority or any other officer authorised by the Commissioner is of the opinion that for the purpose of protecting the interest of State revenue it is necessary so to do, he may after recording reasons in writing, reduce the period of thirty days, as he may deem proper in the facts and circumstances of the case.

60. Payment of demand.- (1) The electronic liability register of the dealer specified in rule 24 shall reflect every FORM VAT DRC-07 and the dealer shall pay tax, interest, penalty, late fee or any other amount by debiting the electronic credit ledger or the electronic cash ledger as per the provisions of section 13 and the electronic liability register shall be credited accordingly.

(2) The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS or any other electronic receipt accounting system as may be notified.

(3) Where the dealer makes payment of the tax, interest, penalty, late fee or any other amount due in accordance with the provisions of the Act whether on his own ascertainment or, as communicated by the officer under the provisions of section 21 or 22 or 23 or 33 or 35, as the case may be, he shall inform the officer of such payment in FORM VAT DRC-03 and the authorised officer shall issue an acknowledgement, accepting the payment made by the said person in FORM VAT DRC-04.

(4) Where the person referred to in sub-rule (1) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in Part B of FORM VAT DRC-07.

(5) Where any dealer or person makes payment of tax, interest or penalty under section 21, 22, 23 or 33, as the case may be, within thirty days of the service of notice in FORM VAT DRC-07, or where the dealer or person makes payment of the amount referred to in section 35 within the stipulated time of seizure of the goods and/or conveyance, he shall intimate the officer authorised of such payment in FORM VAT DRC-03 and the officer authorised shall issue an order in FORM VAT DRC-05 concluding the proceedings in respect of the said notice.

(6) Where a rectification of the order has been passed in accordance with the provisions of section 24, a summary of the rectification order shall be uploaded electronically by the authorised officer in FORM VAT DRC-08.

61. Procedure for recovery of dues created under repealed Act.- (1) Any order issued under the repealed Act creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the repealed Act before, on or after the appointed day shall, unless recovered under that law, shall be recovered under the Act and may be uploaded in FORM VAT DRC-01 electronically on the designated portal of the State for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in FORM VAT PMT-01.

(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made

under the repealed Act, a summary thereof shall be uploaded on the designated portal of the State in FORM VAT DRC-01 and Part II of Electronic Liability Register in FORM VAT PMT-01 shall be updated accordingly.

62. Recovery by deduction from any money owed.- Where any amount payable by a person, hereinafter referred as the defaulter, to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the officer authorised may require, in FORM VAT DRC-09, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of the Act.

63. Recovery from a third person.- (1) The officer authorised may serve upon any person who holds money, hereinafter referred to as the third person, on behalf of or for payment to the defaulter, a notice in FORM VAT DRC-10 directing him to deposit the amount specified in the notice.

(2) Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the officer authorised shall issue a certificate in FORM VAT DRC-11 to the third person clearly indicating the details of the liability so discharged.

64. Recovery through execution of a decree, etc.- Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the officer authorised shall send a request in FORM VAT DRC-12 to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (Central Act No. 5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.

65. Prohibition against sale on holidays.- No sale under the provisions of this chapter shall take place on a Sunday or other general holidays recognised by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

66. Assistance by police.- The officer authorised may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.

67. Disposal of proceeds of sale of goods and movable or immovable property.- The amounts realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

- (a) first, be appropriated against the administrative cost of the recovery process;
- (b) next, be appropriated against the amount to be recovered;
- (c) next, be appropriated against any other amount due from the defaulter under the Act or the Central sales Tax Act, 1956 or any of the Rajasthan Goods and Services Tax Act, 2017 and the rules made thereunder; and
- (d) any balance, be paid to the defaulter.

68. Recovery through land revenue authority.- Where an amount is to be recovered in accordance with the provisions of sub-section (1) of section 28, the Assessing Authority shall send a certificate to the Collector of the district or any other officer authorised in this behalf in FORM VAT DRC-13 to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

69. Payment of tax and other amounts in instalments.- (1) On an application filed electronically by a dealer, in FORM VAT DRC-14, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of sub-section (3) of section 41, the Commissioner shall call for a report from the assessing authority about the financial ability of the dealer to pay the said amount.

(2) Upon consideration of the request of the dealer and the report of the assessing authority, the Commissioner may issue an order in FORM VAT DRC-15 allowing the dealer further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(3) The facility referred to in sub-rule (2) shall not be allowed where,-

- (a) the dealer has already defaulted on the payment of any amount under the Act or the Central Sales Tax Act, 1956 or the Rajasthan Goods and Services Tax Act, 2017, for which the recovery process under sub-section (1) of section 28 is on;
- (b) the dealer has not been allowed to make payment in instalments in the preceding financial year under the Act; or
- (c) the amount for which instalment facility is sought is less than twenty-five thousand rupees.

70. Provisional attachment of property.- (1) Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 27, he shall pass an order in FORM VAT DRC-16 to that effect mentioning therein, the details of property which is attached.

(2) The Commissioner shall send a copy of the order of attachment in FORM VAT DRC-16 to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect or on expiry of period of one year from the date of issuance of order under sub-rule (1), whichever is earlier and a copy of such order shall also be sent to the person whose property is being attached under section 27.

(3) Where the property attached is of perishable or hazardous nature, and if such person pays an amount equivalent to the market price of such property or the amount that is or may become payable by such person, whichever is lower, then such property shall be released forthwith, by an order in FORM VAT DRC-17, on proof of payment.

(4) Where such person fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner or the officer authorised by the Commissioner may dispose off such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable by such person.

(5) Any person whose property is attached may, within seven days of the attachment under sub-rule (1), file an objection in FORM VAT DRC-16A to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in FORM VAT DRC-17.

(6) The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in FORM VAT DRC-17.

71. Recovery from company in liquidation.- Where the company is under liquidation, the Commissioner or the officer authorised by the Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in FORM VAT DRC-18.

72. Continuation of certain recovery proceedings.- Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under the Act, is served upon any dealer or any other person and any appeal or revision application is filed or any other proceedings is initiated in respect of such Government dues, then,-

- (a) where such dues are enhanced in such appeal, revision or other proceedings, the Commissioner or the officer authorised by the Commissioner shall serve upon the dealer or any other person another notice of demand in FORM VAT DRC-19 in respect of the amount by which such Government dues are enhanced and any recovery proceedings in relation to such Government dues as are covered by the notice of demand served upon him before the disposal of such appeal, revision or other proceedings may, without the service of any fresh notice of demand, be continued from the stage at which such proceedings stood immediately before such disposal;
- (b) where such Government dues are reduced in such appeal, revision or in other proceedings,-
 - (i) it shall not be necessary for the Commissioner or the officer authorised by the Commissioner to serve upon the dealer fresh notice of demand;
 - (ii) the Commissioner or the officer authorised by the Commissioner shall give intimation of such reduction to him and to the appropriate authority with whom recovery proceedings is pending;
 - (iii) any recovery proceedings initiated on the basis of the demand served upon him prior to the disposal of such appeal, revision or other proceedings may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal.

73. Certain transfers to be void.- Where during the pendency of any proceedings for the determination or recovery of any liability to tax, interest, penalty or other sum under the Act, if any dealer or a person against whom such proceeding is pending, creates a charge on, or parts with the possession by way of sale, mortgage, exchange, gift or any other mode of alienation whatsoever, of any of his assets in favour of any other person, such charge, transfer, gift or

alienation shall be void as against any claim in respect of any tax, interest, penalty or other sum payable by such dealer or person, which arises as a result of the said proceeding, except when,-

- (a) such dealer or person has no notice of such proceeding pending against him; and
- (b) such transfer is made for adequate valuable consideration.

74. Procedure for write-off of demand.- (1) Where a demand is outstanding against a person or a dealer, for a period of ten or more years from the date it became due, and such demand has become irrecoverable for want of any kind of property, the Assessing Authority may write-off the demand, subject to approval of competent authority after making such enquiry, as he deems appropriate through an order in writing, to the following extent:-

- (a) by the Assistant Commissioner, if it does not exceed rupees one lakh;
- (b) by the Joint Commissioner or the Deputy Commissioner, as the case may be, if it does not exceed rupees five lakh;
- (c) by the Additional Commissioner (Administration), if it exceeds rupees five lac but does not exceed rupees twenty five lakh;
- (d) by the Commissioner, if it exceeds rupees twenty five lakh but does not exceed rupees five crore; and
- (e) by the State Government, if it exceeds rupees five crore.

(2) The cases for write-off shall be initiated after adequate steps for recovery of demand have been undertaken. The Assessing Authority must get the enquiries completed at all known addresses of the defaulters to ascertain movable or immovable properties that can be identified for recovery.

(3) The concerned Assessing Authority shall prepare irrecoverability certificate to write-off outstanding demand. For the demand that are eligible for write off, the Assessing Authority of the dealer shall certify the irrecoverability of demand in the prescribed "Certificate of irrecoverability of demand" in FORM VAT WO-01 on the designated portal of the State. In cases, where the demand against a single dealer lie with more than one authority, report regarding irrecoverability of demand shall be mutually shared between such Assessing Authorities. Accordingly, the regular Assessing Authority (from where dealer is registered) shall proceed to issue certificate of irrecoverability of demand.

(4) The Competent Authority as per pecuniary power in sub-rule (1) may give approval to write-off the irrecoverable demand. The approval in this regard shall be issued by Competent Authority as per pecuniary power and shall be uploaded on designated portal of the State in FORM VAT WO-02.

(5) On the basis of approval of Competent Authority for decision the Assessing Authority concerned shall issue the order to write-off the irrecoverable demand. Without prejudice to the provisions or other laws or rules to write-off a demand, once certificate of Irrecoverability is generated on designated portal of the State and the approval to write-off has been issued by the Competent Authority and duly uploaded, the order for write-off demand shall be generated in FORM VAT WO-03 by Assessing Authority concerned. Copy of the same shall be kept on record and thereafter effect shall be given in the online electronic liability register by reducing the demand under the head write-off.

(6) Demands so written off shall be entered in a separate register in FORM VAT WO-R (Write-off Register) which shall be maintained on the designated portal of the State. The act of writing off of outstanding demand does not absolve the defaulter from the liability to pay the outstanding

demand. In future, if any new facts come into notice, all modes of recovery shall be invoked even when the demand has been written-off. In case of write-off of interest amount, once tax involved is written off, accrued interest due thereon shall be deemed to be written off.

CHAPTER-XI REFUND

75. Application for refund of tax, interest, penalty, fees or any other amount.- (1) The amount refundable as per the provisions of the Act, shall be refunded to the applicant, if such amount relates to,-

- (a) refund of tax paid on export of goods or used in making such exports;
- (b) refund of unutilised input tax credit where the credit accumulated on account of rate of tax on inputs being higher than the rate of tax on sale except as may be notified by the State Government;
- (c) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or
- (d) the tax or interest borne by such other class of applicants as the Government may, by notification, specify.

(2) Any dealer or person claiming refund of any tax, interest, penalty, fees or any other amount paid by him or any balance in the electronic cash ledger, may file an application electronically in FORM VAT RFD-01 through the designated portal of the State, before the expiry of two years from the relevant date.

Explanation: For the purposes of this rule,-

- (I) "refund" includes the refund due as a result of an assessment made or in pursuance of an order passed by any competent officer, authority or court, refund on account of sale of goods in the course of export out of the territory of India within the meaning of sub-section (1) and (3) of section 5 of the Central Sale Tax Act, 1956 (Act No. 74 of 1956).

(II) "relevant date" means,-

- (i) in the case of goods exported out of India where a refund of tax paid is available in respect the goods used in such exported goods,-
 - (a) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such exported goods are loaded, leaves India; or
 - (b) if the goods are exported by land, the date on which such exported goods pass the custom frontiers of India;
- (ii) in case of export sale of goods to a developer or a Special Economic Zone unit where a refund of tax paid is available in respect of the goods used in such sale, the due date for furnishing of return under section 17 in respect of such sale;
- (iii) in case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Board or any court, the date of communication of such judgment, decree, order or direction; and
- (iv) in any other case, the date of payment of tax.

(3) The application in FORM VAT RFD-01 under sub-rule (2) shall be accompanied by the

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following documentary evidence, as applicable, to establish that a refund is due to the applicant, namely:-

- (a) the copy of the order passed by the Assessing Authority or an Appellate Authority or Board or Court resulting in such refund or proof of the payment of the amount specified in sub-section (4) of section 37 and sub-section (5) of section 38 claimed as refund;
- (b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;
- (c) a statement containing the number and date of invoices along with the evidence regarding the endorsement in the case of the sale of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
- (d) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of sale of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
- (e) a statement showing the details of the amount of claim on account of excess payment of tax and interest, if any, or any other amount paid;
- (f) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed rupees two lakh;
- (g) a Certificate in Annexure-2 of FORM VAT RFD-01 issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees.

Explanation: For the purposes of this rule,-

- (a) where the amount of tax has been recovered from the purchasing dealer, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.
- (b) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.

76. Acknowledgement and process of refund.- (1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in FORM VAT RFD-02 shall be made available to the applicant through the designated portal of the State electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-rule (1) rule 79 shall be counted from such date of filing.

(2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the Assessing Authority who shall, within a period of fifteen days of filing of the said application, scrutinize the application and where the application is found to be complete in terms of rule 75, an acknowledgement in FORM VAT RFD-02 shall be made available to the applicant through the designated portal of the State electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-rule (1) rule 79 shall be counted from such date of filing.

(3) Where any deficiencies are noticed, the Assessing Authority shall communicate the

deficiencies to the applicant in FORM VAT RFD-03 through the designated portal of the State electronically, requiring him to file a fresh refund application after rectification of such deficiencies:

Provided that the time period, from the date of filing of the refund claim in FORM VAT RFD-01 till the date of communication of the deficiencies in FORM VAT RFD-03 by the Assessing Authority, shall be excluded from the period of two years as specified under rule 75, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.

(4) The applicant may, at any time before issuance of refund payment order in FORM VAT RFD-05 or sanction order in FORM VAT RFD-04 or refund withhold order in FORM VAT RFD-06 or notice in FORM VAT RFD-07, in respect of any refund application filed in FORM VAT RFD-01, withdraw the said application for refund by filing an application in FORM VAT RFD-01W.

(5) On submission of application for withdrawal of refund in FORM VAT RFD-01W, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in FORM VAT RFD-01, shall be credited back to the ledger from which such debit was made.

77. Order sanctioning refund.- (1) Where, upon examination of the application, the Assessing Authority is satisfied that a refund is due and payable to the applicant, he shall make an order in FORM VAT RFD-04 sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, amount adjusted against any outstanding demand under the Act and the balance amount refundable.

(2) Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on export sale, the Assessing Authority is satisfied that a refund under section 31 is due and payable to the applicant, he shall make an order in FORM VAT RFD-04 sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the Assessing Authority shall issue FORM VAT PMT-03A for re-crediting the said amount as Input Tax Credit in electronic credit ledger.

(3) Where the Assessing Authority is of the opinion that the amount of refund is liable to be withheld as per the provisions of section 32, he shall make an application to this effect to the Commissioner. The Commissioner, after giving an opportunity of being heard to both parties, shall pass an order in Part A of FORM VAT RFD-06 for withholding of such refund and intimate both parties the reasons for such withholding of refund amount.

(4) Where the Assessing Authority is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in FORM VAT RFD-07 to the applicant, requiring him to furnish a reply in FORM VAT RFD-08 within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in FORM VAT RFD-04 sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

(5) Where the Assessing Authority is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant, he shall make an order in FORM VAT RFD-04 and issue a payment order in FORM VAT RFD-05 for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund on the basis of a consolidated payment advice:

Provided that the order issued in FORM VAT RFD-04 shall not be required to be revalidated by the Assessing Authority:

Provided further that the payment order in FORM VAT RFD-05 shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment order was issued.

78. Credit of the amount of rejected refund claim.- (1) Where any deficiencies have been communicated under sub-rule (3) of rule 76, the amount debited under sub-rule (3) of rule 25 shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in FORM VAT PMT-03.

Explanation: For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the Assessing Authority that he shall not file an appeal.

79. Interest on delayed refunds.- (1) If any tax ordered to be refunded under section 31 to any applicant is not refunded within sixty days from the date of receipt of application as per rule 76, interest at such rate not exceeding six per cent as may be notified by the State Government shall be payable in respect of such refund for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax.

(2) Where any interest is due and payable to the applicant, the Assessing Authority shall make an order along with a payment order in FORM VAT RFD-05, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

(3) The following periods shall not be included in the period of delay under sub-rule (2), namely:-

- (a) any period of time beyond fifteen days of receipt of notice in FORM VAT RFD-07, that the applicant takes to furnish a reply in FORM VAT RFD-08, or submit additional documents or reply; and
- (b) any period of time taken either by the applicant for furnishing the correct details of the bank account to which the refund is to be credited or for validating the details of the bank account so furnished, where the amount of refund sanctioned could not be credited to the bank account furnished by the applicant.

80. Recovery of refund of unutilised input tax credit paid on export of goods where export proceeds not realised.- (1) Where any refund of unutilised input tax credit on account of export of goods has been paid to an applicant but the sale proceeds in respect of such goods exported out of the territory of India have not been realised, in full or in part, in India within the

period allowed under the Foreign Exchange Management Act, 1999 (Central Act No. 42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 28, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 14:

Provided that where sale proceeds, or any part thereof, in respect of such goods exported out of the territory of India are not realised by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (Central Act No. 42 of 1999), but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

(2) Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the Assessing Authority, to the applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.

81. Bank Account for credit of refund.- For the purposes of refund, "bank account" shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number.

CHAPTER-XII INSPECTION, SEARCH AND SEIZURE

82. Permission for inspection, search and seizure.- (1) Any officer authorised for the purpose of inspection, search or seizure under section 35 shall take permission from an officer authorised by the Commissioner to give permission in this regard in FORM VAT INS-01.

(2) The officer who carries out a search under section 35, shall adopt the following procedure:-

- (a) The officer should record reasons as to why under the facts and circumstances of the case, search is necessary.
 - (b) Before making an inspection, such officer shall call upon two witnesses to attend and witness the inspection, and may issue an order in writing to them to do so.
 - (c) The dealer or his business manager or any other person performing any activity relating to the business at the business place, building or other premises inspected, shall be deemed to be the person in-charge of such premises and shall also be permitted to witness the inspection.
 - (d) If any building or place is an apartment in the actual occupancy of a woman, who according to custom does not appear in public, the officer shall afford her every reasonable facility to withdraw.
 - (e) The inspection of a person may be made, but in case of a woman it shall be carried out by a woman.
 - (f) In case of seizure of goods, articles and documents under this sub-rule, the procedure of sub-rule (3) shall be followed.
- (3) The accounts, registers, documents, goods and articles may be examined without calling

witnesses by the officer empowered under section 35, but in the case of seizure thereof, the following procedure shall be adopted:-

- (a) Seizure shall be made in the presence of two witnesses.
 - (b) Seizure memo shall be prepared by such officer in FORM VAT INS-02 and reasons for seizure shall be recorded therein.
 - (c) Seizure memo shall also contain the list of the accounts, registers, goods, articles and the documents seized.
 - (d) Seizure memo shall be signed by the officer who effects seizure, by the dealer or his business manager or person in-charge of the business and by the witnesses.
 - (e) The officer making seizure shall tender one copy of the seizure memo to the dealer or his business manager or the person in-charge of the business premises, as a token of receipt, and one copy thereof shall be forwarded by him to the Commissioner within twenty four hours after such seizure is made.
- (4) The books of accounts or other documents maintained in the form of electronic record as defined in clause (t) of sub-section (1) of section 2 of the Indian Information Technology Act, 2000 (Central Act No. 21 Of 2000), may also be seized. In such cases the dealer or his business manager or person incharge of the business or person incharge of these electronic records shall be bound to disclose the password and such other information as may be asked for by the authorised officer.
- (5) Where it is not practicable to seize any such goods, the officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in FORM VAT INS-03 that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.
- (6) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in FORM VAT INS-04 and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.
- Explanation:** For the purposes of this rule the "applicable tax" means taxes payable under the Act.
- (7) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.
- (8) Where the goods or things seized are of perishable or hazardous nature, and if the dealer pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the dealer, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in FORM VAT INS-05, on proof of payment.
- (9) Where the person fails to pay the amount referred to in sub-rule (8) in respect of the said goods or things, the officer or authorised officer may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

33. Delivery of documents and seizure of goods while in movement.- (1) Where the owner or a person duly authorised by such owner or the driver or the person in charge of the vehicle or carrier of goods, as the case may be, does not produce or possess any document as specified in sub-section (9) of section 35 in respect of the goods in movement or the documents produced appear to be false or forged, the assessing authority or the officer authorised under sub-

section (8) of section 35, may seize the goods and shall issue a receipt of the goods so seized in FORM VAT INS-02.

(2) The officer authorised under sub-section (8) of section 35 may direct the owner or a person duly authorised by such owner or the driver or the person in-charge of the vehicle or carrier of the goods not to part with the goods in any manner by issuing an order of prohibition in FORM VAT INS-03, till a verification is done or an enquiry is made. Where any direction is issued under sub-section (10) of section 35, the assessing authority or the officer authorised under sub-section (8) of section 35, shall complete the verification or enquiry within seven days from the date of issue of the direction and will take appropriate action, if any, as warranted by the circumstances of the case.

(3) Where the goods are seized under clause (b) of sub-section (10) of section 35, the assessing authority or the officer authorised under sub-section (8) of section 35 may release such goods by an order in FORM VAT INS-05 to the owner or a person duly authorised by such owner or the driver or the person in-charge of the vehicle or carrier of the goods if the penalty as per sub-section (13) of section 35 has been paid or a security as demanded in lieu of such amount of penalty has been furnished in FORM VAT INS-06. The said officer shall deliver the said goods to the owner of the goods or to anybody else duly authorised by the owner, after obtaining an acknowledgement to that effect.

(4) Where the goods are in movement through railways or airways or by any other mode, the provisions of this rule shall be applicable mutatis mutandis.

(5) Where the goods seized are subject to speedy and natural decay, and in the case of other goods where no compliance of the requirement of sub-rule (3) is made within one month from the date of service of the notice, the officer authorised with the written approval of the Additional Commissioner (Administration) having jurisdiction, may sell such goods in open auction.

(6) The sale proceeds received under sub-rule (5) shall be deposited in the Government account.

(7) Any person entitled to such sale proceeds, on an application to the Additional Commissioner (Administration) referred to in sub-rule (5), shall be paid the sale proceeds, after deducting there from the amount of tax and/or penalty due in respect of the goods seized and auctioned, the amount of interest, if any, the expenses of the sale and other incidental charges.

84. Imposition of penalty on goods while in movement.- (1) Where the assessing authority or the officer authorised under sub-section (8) of section 35, detains a vehicle or a carrier with goods while in movement under sub-section (10) of section 35, such officer shall inform this fact forthwith to the Additional Commissioner (Administration) having jurisdiction.

(2) The assessing authority or the officer authorised under sub-section (8) of section 35 shall, immediately after conducting the enquiry under sub-section (13) of section 35, issue a show cause notice in FORM VAT DRC-06 for a period not less than seven days to the owner or a person duly authorised by such owner or the driver or the person in-charge of the vehicle or the carrier, as the case may be, where such vehicle or carrier is detained. If the assessing authority or the officer authorised is not satisfied with the reply of the owner or a person duly authorised by such owner or the driver or the person in-charge of the vehicle or the carrier as the case may be, he shall impose the penalty as provided in sub-section (13) of section 35 by passing an order in FORM VAT ASMT-05 along with FORM VAT DRC-07 and shall release the vehicle or the

carrier to the owner or a person duly authorised by such owner or the driver or the person in-charge of the vehicle or the carrier on payment of the penalty imposed or on furnishing of the security as demanded in lieu of such amount of penalty in FORM VAT INS-06.

(3) Where, in response to a notice issued under sub-rule (2), the officer referred to in sub-rule (1) is satisfied that no offence has been committed, he shall release the vehicle or the carrier to the owner or a person duly authorised by such owner or the driver or the person in-charge of the vehicle or the carrier, at once.

85. Copying fees.- For the purpose of sub-section (2) and (3) of section 35, the copying fees shall be,-

(a) rupees two for each page of A-4 or A-3 size paper;

(b) actual cost or price of a photocopy in large size paper,

which shall be paid through e-GRAS challan or any other electronic receipt accounting system as may be notified.

86. Compounding of offences in lieu of penalty.- (1) For compounding of offence under section 34, application shall be submitted in FORM VAT CPD-01 to the Assessing authority or officer authorised.

(2) The application shall not be allowed unless the tax and interest, if any, liable to be paid has been paid in the case for which the application has been made.

(3) On receipt of such application, the Assessing Authority or officer authorised after conducting such enquiry as he may deem appropriate, and on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, may either accept the application indicating the compounding amount or reject the application by an order in FORM VAT CPD-02.

(4) The application shall not be rejected without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.

(5) FORM VAT CPD-02 shall be served to the dealer electronically through the designated portal of the State, requiring him to pay the compounding amount within thirty days of such service. However, where the Assessing Authority or officer authorised is of the opinion that for the purpose of protecting the interest of State revenue it is necessary so to do, he may after recording reasons in writing, reduce the period of thirty days, as he may deem proper in the facts and circumstances of the case.

(6) The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the officer authorised and shall furnish the proof of such payment to him.

(7) In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.

W

CHAPTER-XIII APPEALS AND REVISION

- 87. Appeal to the Appellate Authority.-** (1) The memorandum of appeal under section 37 shall be submitted by the Appellant or his authorised representative to the Appellate Authority through the designated portal of the State in FORM VAT APL-01 and on receipt of appeal an acknowledgement in FORM VAT APL-02 shall be issued within a period of fifteen days.
- (2) The appeal under section 37 shall be presented within sixty days of the date on which the order sought to be appealed against is communicated but the Appellate Authority may admit an appeal even after expiry of said period, if the Appellate Authority is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.
- (3) Application for condonation of delay, if any, shall be submitted through the designated portal of the State in FORM VAT APL-03.
- (4) The appellant or his authorised representative shall submit the acknowledgement in FORM VAT APL-02 along with proof of deposit as required under sub-section (4) of section 37 and the certified copy of the order against which appeal has been filed, within seven working days of filing of appeal before the Appellate Authority concerned.
- (5) The Appellate Authority shall after entertaining the appeal, forward a copy of the memorandum of appeal to the officer concerned electronically. On receipt of such copy the officer concerned shall submit his comments electronically and also send the relevant record pertaining to the appeal to the Appellate Authority, within fifteen days of receipt of such copy.
- (6) The following shall have the right to be heard at the hearing of the appeal, –
- (a) the appellant, either in person or by the authorised representative; and
 - (b) the officer concerned against whose order the appeal has been preferred either in person or by a representative.
- (7) The Appellate Authority shall give notice of the date fixed for hearing to the appellant and to the officer concerned electronically.
- (8) Where the Appellate Authority remands a case to the officer concerned to decide case afresh, he shall specify the date in the order for appearance of the appellant before such officer.
- (9) The appellant may withdraw the appeal through FORM VAT APL-01W.

- 88. Dismissal in default.-** (1) Where an appellant or his authorised representative does not appear on the date fixed for hearing of an appeal filed under rule 87, the Appellate Authority may dismiss the appeal in default.
- (2) An application for restoration of appeal may be submitted to the Appellate Authority in FORM VAT APL-04, electronically through the designated portal of the State in the manner as provided therein.
- (3) Where the appellant makes an application in FORM VAT APL-04, within thirty days of the date of communication of such order, and satisfies the authority who dismissed the appeal in default, that he was prevented by sufficient cause from appearing before him on the date that had been fixed for hearing, such appeal may be restored with such conditions as may be deemed fit.

- 89. Officer not to hear appeal against order passed by him in another capacity.-** (1) No officer acting as Appellate Authority shall hear any appeal against any order passed by him in another capacity.

(2) When any such appeal as referred to in sub-rule (1) comes before any Appellate Authority, such Appellate Authority shall forthwith refer the matter to the Commissioner and the Commissioner shall thereupon transfer the same for disposal to any other Appellate Authority.

90. Appeal to the Board.- Appeal against the order referred in sub-section (1) of section 38, may be filed before the Rajasthan Revenue and Tax Board in FORM VAT APL-05 and the memorandum of cross objections under sub-section (4) of section 38 shall be filed in FORM VAT APL-06.

91. Revision to the High Court.- An application for revision to be presented before the High Court under sub-section (1) and sub-section (2) of section 39 shall be in FORM VAT APL-07

92. Giving effect to order passed in appeal or revision.- If an order, passed in appeal, revision or under section 41 has the effect of varying the order of an Assessing Authority or any Authority or other authorised officer, the Assessing Authority, such other Authority or authorised officer shall take action suo moto to give effect to such order and shall refund the excess or realize the deficit, as the case may be.

93. Granting opportunity of hearing and recording of reasons,- Where an Assessing Authority or any other officer, enhances the admitted tax liability of a dealer, or imposes a penalty on him or on any other person under the provisions of the Act or these rules, or passes any order detrimental to their interest, the said authority or officer shall record the reasons thereof, and no such order shall be passed unless the dealer or the person has been given a reasonable opportunity of being heard.

94. Form of summons or notice.- For affording an opportunity of being heard or for initiating any action under any provisions of the Act or these rules, or for the production of a document or for furnishing any information or for the appearance of any person, a summon or notice shall be issued in such form as specified in these rules and in other cases in FORM VAT SUMMON-01.

95. Mode of service.- (1) The service of any summons, notice or order under the Act or these rules may be effected in any one of the following ways, namely:-

- (a) by giving or tendering the copy thereof to the person addressed or his declared business manager or his authorised representative or to any person, other than an independent service provider, who submits or files documents on behalf of such person or dealer; or
- (b) if the persons mentioned in clause (a) cannot be easily found, by giving or tendering a copy thereof to an adult member of his family; or
- (c) if the address of such person is known to the authority concerned, by sending a copy thereof by registered post or through the designated portal of the State; or
- (d) if none of the modes aforesaid is practicable, by affixation of a copy thereof in some conspicuous place at his last known place of business or residence, or by publishing in a State level newspaper.

(2) Notwithstanding anything contained in sub-rule (1), in respect of a dealer or a person, the service of any summons, notice or order under the Act or these rules may be effected by sending the contents of such summons, notice or order as the case may be, to the dealer or to his declared business manager or to his authorised representative, through an e-mail address provided by the dealer or the person, and such service shall be deemed to be a valid service on such dealer or person.

CHAPTER-XIV

POWERS OF THE STATE GOVERNMENT AND COMMISSIONER

96. Powers of the Commissioner.- (1) An application for determination of disputed question under sub-section (1) of section 41 shall be submitted electronically through the designated portal of the State in FORM VAT DISQ-01 in the manner provided therein. The dealer or person submitting the application under this rule shall deposit a sum of rupees one hundred.

(2) An application for transfer of case under sub-section (2) of section 41 shall be submitted electronically through the designated portal of the State in FORM VAT TRF-01 in the manner provided therein.

97. Power to take help from the subordinate officers/officials.- The Commissioner, the Additional Commissioner, the Joint Commissioner, the Deputy Commissioner, the Assistant Commissioner and the State Tax Officer, while exercising their powers and discharging their duties, may take help from the subordinate officers/officials working under them.

CHAPTER-XV

MISCELLANEOUS

98. Application for rectification of mistake.- An application for rectification of mistake under sub-section (1) of section 24 shall be submitted in FORM VAT MIS-01 electronically through the designated portal of the State in the manner as provided therein.

99. Application for Reopening of ex-parte assessment.- An application for reopening of ex-parte order under sub-section (1) of section 25 shall be submitted in FORM VAT REOP-01 before the Assessing Authority having jurisdiction, electronically through the designated portal of the State in the manner as provided therein. Such application shall be disposed off within forty five days from the date of its submission.

100. Consent to use website of Commercial Taxes department.- (1) A registered dealer shall give his consent for using the designated portal of the State for his official dealing with the department including submission of returns, applications, and receipt of notices, communications or intimations by submitting an undertaking in the manner as provided in the designated portal of the State, after enrolling by using his TIN as login id and password created by himself. Such dealer shall generate a copy of such undertaking through the designated portal of the State.

(2) Dealer or business manager or person shall give his consent to use the website for e-filing in FORM VAT CON-01 generated through the designated portal of the State and he/she shall not retract from or repudiate e-documents submitted by him through the website.

101. Repeal and savings.- (1) The Rajasthan Value Added Tax Rules, 2006 are hereby repealed.

(2) The repeal under sub-rule (1) shall not affect in any way, anything done or any action taken or any privilege accrued or any obligation or liability incurred, under the rules so repealed.

(3) Any notification or circular issued with reference to any of the provisions of the rules so repealed in force on the date of commencement of these rules, shall remain in force unless such notification or circular is superseded in express terms or by necessary implication, and any reference of a rule of the rules so repealed therein, shall be deemed to refer to the relevant rule of these rules.

W

FORM VAT REG-01
[see rule 10(1)(2)(4)(6) & 16(1)(5)]

Application for Registration

Part -A

(i)	Goods and Service Tax Identification Number	
(ii)	Legal Name of the Business: (As mentioned in Permanent Account Number)	
(iii)	Permanent Account Number : (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iv)	Aadhar number	
(v)	Email Address:	
(vi)	Mobile Number:	

Note - Information submitted above shall be verified online with the data available at GST Common portal.

Part -B

(1.) Nature of business activity being carried out at above mentioned premises (Please tick applicable)

Factory / Manufacturing	☐	Wholesale Business	☐	Retail Business	☐
Warehouse/Depot	☐	Export	☐	Others (Specify)	☐

(2.) Details of the Goods supplied by the Business

Please specify Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)
(i)	Motor Spirit	
(ii)	High Speed Diesel	
(iii)	Aviation Turbine Fuel	
(iv)	Crude Oil	
(v)	Natural Gas	
(vi)	Alcoholic liquor for human consumption	
(vii)	Others	

Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the

(w)

form> give consent to "Designated portal of the State" to obtain my details from UIDAI for the purpose of authentication. "Designated portal of the State" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place:

Name of Authorised Signatory

Date:

Designation/Status.....

W

FORM VAT REG-02

[see rule 10(3)]

Acknowledgment

Application Reference Number (ARN)-

Date:

You have filed the application successfully and the particulars of the application are given as under:

Date of filing:

Time of filing:

Goods and Service Tax Identification Number, if available:

PAN: , Aadhar No.

Legal Name:

Trade Name(if applicable):

Form No.

Form Description:

Filed by :

*It is a system generated acknowledgement and does not require any signature.

W

FORM VAT REG-03

[see rule 10(6)&16(7)]

ARN:

Date—

To

Name of the Applicant:

Address:

GSTIN

TIN*

Application Reference No. (ARN):

Date:

**Notice for Seeking Additional Information / Clarification / Documents relating
to Application for <<Registration/Amendment/Cancellation >>**

This is with reference to your <<registration/amendment/cancellation>>
application filed vide ARN <> Dated —DD/MM/YYYY. The Department has
examined your application and is not satisfied with it for the following reasons:

- 1.
- 2.
- 3.

You are directed to submit your reply by (DD/MM/YYYY)

If no response is received by the stipulated date, your application is liable for
rejection. Please note that no further notice / reminder will be issued in this
matter

Signature

Name of the Authority:

Designation:

Jurisdiction:

** Not applicable for New Registration Application*

W

FORM VAT REG-04*[see rule 10(6)&16(8)]***Clarification/additional information/document for
<<Registration/Amendment/Cancellation>>**

1.	Notice details	ARN		Date	
2.	Application details	ARN		Date	
3.	GSTIN				
4.	TIN				
5.	Name of the dealer				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-			Yes ☐ No ☐ (Tick one)	
8.	Additional Information				
9.	List of Documents uploaded				
10.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation/Status: Place: Date:				

Note:-

1. For new registration, *original registration application will be available in editable mode if option „Yes“ is selected in item 7.*
2. For amendment of registration particulars, *the fields intended to be amended will be available in editable mode if option „Yes“ is selected in item 7.*

FORM VAT REG-05
[see rule 10(8), 16(9) & 22(5)]

ARN-

Date-

To,
Name of the Applicant -
Address -
GSTIN -
TIN -

Order of Rejection of Application for <Registration / Amendment / Cancellation/>

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- 1.
- 2.
- 3.

Therefore, your application is rejected in accordance with the provisions of the Act.

OR

You have not replied to the notice issued vide reference no. dated..... within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature
Name
Designation
Jurisdiction

②



Government of Rajasthan

FORM VAT REG-06

[see rule 11(1)]

Registration Certificate

1.	TIN	
2.	Name of the dealer	
3.	Constitution of Business	
4.	Address of Principal Place of Business	
5.	Date of Liability	DD/MM/ YYYY
6.	Particulars of Approving Authority	
<i>Signature</i>		
Name		
Designation		
Office		
7. Date of issue of Certificate		
<i>Note: The registration certificate is required to be prominently displayed at all places of business.</i>		

Annexure A



TIN

Details of Additional Places of Business

Name of dealer

Total Number of Additional Places of Business

Sr. No.	Address
------------	---------

1

2

3

...

W



TIN

Name of the dealer

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

1.	Photo	Name Designation/Status Resident of State
2.	Photo	Name Designation/Status Resident of State
3.	Photo	Name Designation/Status Resident of State
4.	Photo	Name Designation/Status Resident of State
5.	Photo	Name Designation/Status Resident of State
6.	Photo	Name Designation/Status Resident of State
7.	Photo	Name Designation/Status

		Resident of State
8.	<i>Photo</i>	Name Designation/Status Resident of State
9.	<i>Photo</i>	Name Designation/Status Resident of State
10.	<i>Photo</i>	Name Designation/Status Resident of State

Seal:

Signature:
Name of the Authority:
Designation

②

FORM VAT REG-07*[see rule 13(1)]*

ARN -

Date:

To,

Name of the dealer -

Address -

Temporary Registration Number -

Order of Grant of Suo Moto Registration

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Rajasthan Value Added Tax Act, 2025 and therefore, you are hereby registered under the Rajasthan Value Added Tax Act, 2025. The particulars of the business as ascertained from the data obtained from the designated portal of the state are given as under:

Details of person to whom registration granted											
1.	Name										
2.	Gender	Male/Female/Other									
3.	Father's Name										
4.	Date of Birth	DD/MM/YYYY									
5.	Address of the Person	<table><tr><td>Building No./ Flat No.</td></tr><tr><td>Floor No.</td></tr><tr><td>Name of Premises/ Building</td></tr><tr><td>Road/ Street</td></tr><tr><td>Town/City/Locality/ Village</td></tr><tr><td>Block / Taluka</td></tr><tr><td>District</td></tr><tr><td>State</td></tr><tr><td>PIN Code</td></tr></table>	Building No./ Flat No.	Floor No.	Name of Premises/ Building	Road/ Street	Town/City/Locality/ Village	Block / Taluka	District	State	PIN Code
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Floor No.											
Name of Premises/ Building											
Road/ Street											
Town/City/Locality/ Village											
Block / Taluka											
District											
State											
PIN Code											
6.	Permanent Account Number of the person, if available										
7.	Mobile No.										
8.	Email Address										
9.	Other ID, if any (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)										
10.	Reasons for suo-moto registration										

11.	Effective date of registration	
12.	Temporary Registration No.	
(Upload of Seizure Memo / Detention Memo / Any other supporting documents) Signature Place Name of the Officer Date: Designation/ Jurisdiction:		

2

FORM VAT REG-08*[see rule 16(2)(4)(6)(7)]***Application for Amendment in Registration Particulars****(For all types of registered persons)**

1. TIN			
2. Name of dealer			
3. Type of registration			
4. Order number of amendment order issued in FORM GST REG-15			
5. Date of order in FORM GST REG-15			
Sr. No	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
6. List of documents uploaded			
7. Declaration			
<i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i>			
			Signature
Place:		Name of Authorised Signatory	
Date:		Designation / Status:	

②

FORM VAT REG-09

[see rule 16(2)]

ARN -

Date -

To,

Name of the dealer-

Address-

Registration Number (TIN) -

ARN -

Dated -

Order of Amendment

This has reference to your application number----- dated----- regarding amendment in registration particulars.

Your application has been examined and the same has been found to be in order.

The amended certificate of registration is available on your dashboard for download.

Place :

Date :

Signature :

Name:

Designation :

W

FORM VAT REG-10

[see rule 15&19]

Application for Cancellation of Registration

1	TIN																																		
2	Name of the dealer																																		
3	Trade Name, if any																																		
4	Address of Principal Place of Business																																		
5	Address for future correspondence (including email, mobile telephone, fax)	<table border="1"> <tr> <td>Building No./ Flat No.</td> <td></td> <td>Floor No.</td> <td></td> </tr> <tr> <td>Name of Premises/Building</td> <td></td> <td>Road/ Street</td> <td></td> </tr> <tr> <td>City/Town/Village</td> <td></td> <td rowspan="2">District</td> <td rowspan="2"></td> </tr> <tr> <td>Block/Tehsil</td> <td></td> </tr> <tr> <td>Latitude</td> <td></td> <td>Longitude</td> <td></td> </tr> <tr> <td>State</td> <td></td> <td>PIN Code</td> <td></td> </tr> <tr> <td>Mobile (with country code)</td> <td></td> <td>Telephone</td> <td></td> </tr> <tr> <td>email</td> <td></td> <td>Fax number</td> <td></td> </tr> </table>				Building No./ Flat No.		Floor No.		Name of Premises/Building		Road/ Street		City/Town/Village		District		Block/Tehsil		Latitude		Longitude		State		PIN Code		Mobile (with country code)		Telephone		email		Fax number	
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email		Fax number																																	
6	Reasons for Cancellation (Select one)	- o Discontinuance/ Closure of business - o Ceased to be liable to pay tax - o Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc. - o Change in constitution of business leading to change in Permanent Account Number - o Death of Sole Proprietor - o Others(specify)																																	
7	In case of transfer, merger of business and change in constitution leading to change in PAN, particulars of registration of entity in which merged, amalgamated, transferred, etc.																																		
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(ii)	Name of the dealer																																		
	Trade Name (if any)																																		
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Latitude		Longitude																																	
State		PIN Code																																	
Mobile(with country code)		Telephone																																	
email		Fax number																																	

8	Date from which registration is to be cancelled.	<DD/MM/YYYY>																												
9	Particulars of last Return Filed																													
(i)	Tax period																													
(ii)	Application Reference Number																													
(iii)	Date																													
10	Details of Goods held in stock or goods contained in semi finished and finished goods on the effective date of cancellation of registration.	<table border="1"> <thead> <tr> <th>Description</th> <th>Value of Stock (Rs.)</th> <th>Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>VAT</td> </tr> <tr> <td>Goods</td> <td></td> <td></td> </tr> <tr> <td>Goods contained in semi-finished goods</td> <td></td> <td></td> </tr> <tr> <td>Goods contained in finished goods</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> </tr> </tbody> </table>		Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)			VAT	Goods			Goods contained in semi-finished goods			Goods contained in finished goods			Total											
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11	<u>Details of tax paid, if any</u> Payment from Cash Ledger <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Debit Entry No.</th> <th>VAT</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> </tr> </tbody> </table> Payment from ITC Ledger <table border="1"> <thead> <tr> <th>Sr.No.</th> <th>Debit Entry No.</th> <th>VAT</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total amount of tax paid</td> <td></td> </tr> </tbody> </table>			Sr. No.	Debit Entry No.	VAT	1			2			Total			Sr.No.	Debit Entry No.	VAT	1			2			Total			Total amount of tax paid		
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Total amount of tax paid																														
12	Documents Uploaded																													
13	Verification I/We _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.																													
	Signature of Authorized Signatory																													
	Place	Name of Authorized Signatory																												
	Date	Designation Status																												

Signature:

Name / Authorized Signatory
Designation / Status

2

FORM VAT REG-11

[see rule 21(1)]

ARN -

Date -

To,

TIN -

Name of the dealer -

Address -

Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

1

2

3

.....

☐ You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .

☐ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte on the basis of available records and on merits

Place:

Date:

Signature

Name of Authorized Signatory

Designation

Jurisdiction

W

FORM VAT REG-12*[see rule 21(2)]***Reply to the Notice issued for cancellation for registration**

1.	ARN of Notice		Date of issue	
2.	TIN			
3.	Name of the dealer			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Place : Date : Signature : Name: Designation :			



FORM VAT REG-13*[see rule 19(1)&21(3)]*

ARN. -

Date-

To,
Name of the dealer-
Address-
TIN-

Reference no. -

Date-

Order for Cancellation of Registration

This has reference to your reply dated ---- in response to the notice dated ---

☐
☐
☐

- Whereas no reply to notice to show cause has been submitted; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the undersigned has examined your reply and submissions

made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

- 1.
- 2.

The effective date of cancellation of your registration is <<DD/MM/YYYY >>.

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable by you on submission of final return furnished by you.

You are required to pay the following amounts on or before----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Tax	
Interest	
Penalty	
Others	
Total	

Place:

Date:

Signature

Name of the Officer

Designation

W

FORM VAT REG-14

[see rule 21(4)]

ARN. -

Date -

To,
Name of the dealer -
Address-
TIN-

Notice No.

Date-

Order for dropping the proceedings for cancellation of registration

This is in reference to your reply filed vide ARN ----- dated-----in response to this office notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

or

The above referred notice was issued for contravention of the provisions of relevant section of Rajasthan Value Added Tax Act, 2025. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Place:

Date:

Signature

Name of the Officer

Designation

Jurisdiction

W

FORM VAT REG-15*[see rule 22(1)]***Application for Revocation of Cancellation of Registration**

1.	TIN (cancelled)				
2.	Name of the dealer				
3.	Trade Name, if any				
4.	Address (Principal place of business)				
5.	Cancellation Order No.		Date –		
6.	Reason for cancellation				
7.	Details of last return filed				
	Period of Return		Application Reference Number	Date of filing	DD/MM/YYYY
8.	Reasons for revocation of cancellation	Reasons in brief. (Detailed reasoning can be filed as an attachment)			
9.	Upload Documents				
10.	Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorized Signatory Name Designation/Status Place Date				



FORM VAT REG-16

[see rule 22(6)]

ARN :

Date:

To,

Name of the dealer-

Address of the dealer-

TIN-

Application Reference No. (ARN):

Dated

Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

- 1.
- 2.
- 3.

...

☐ You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

☐ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Signature

Name of the Assessing Authority

Designation

Place

Date

W

FORM VAT REG-17*[see rule 22(6)]***Reply to the notice for rejection of application for revocation of cancellation of registration**

1.	ARN of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	TIN			
4.	Information/reasons			
5.	List of documents filed			
6.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Place _____ Date _____ Signature of Authorized Signatory Name _____ Designation _____			

2

FORM VAT REG-18

[see rule 22(4)]

ARN. -

Date

To,
Name of the dealer-
Address of the dealer-
TIN-

Application Reference No. (ARN)

Date

Order for revocation of cancellation of registration

This is in reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Place
Date

Signature

Name of Assessing Authority
Designation

(W)

FORM VAT REG-19

[see rule 23]

Declaration of Business Manager

Recent
Photograph
signed and
attested

Registration No. (TIN)

1. Name of Dealer
2. Name of the Business Manager
3. Permanent Residential Address of Business Manager
Bldg. No/ Name/ Area
Town/City
District
Pin Code
Mobile Number(s)
4. Present Residential Address of Business Manager
No/ Area/ locality
Town/City
District (State)
Pin Code
Mobile Number(s)
5. Date from which authorized to act as a Business Manager (DD / MM / YYYY)

Declaration

I/ We declare that the person named above is authorized to act as a Business Manager for the above referred business, for which application for registration is being filed / is registered under Rajasthan Value Added Tax Act, 2025. His all actions in relation to this business will be binding on me/ us.

6. Details of Signatory

Full Name	Signature	Status	Extent of interest in business (%)

7. Acceptance as a Business Manager

I accept to act as a Business Manager for the above referred business.

Place :
Date :

Signature
Name :
Status:

W

Instructions:

1. *Please read the instructions carefully*
2. All the entries should be filled in capital letters
3. To be submitted in duplicate
4. This Form should be signed by:
 - (a) Proprietor, in case of Proprietorship concern
 - (b) Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other Partner
 - (c) Managing Director / Director or authorized signatory, in case of a Company
 - (d) Karta, in case of Hindu Undivided Family
 - (e) Authorised Signatory, in all other cases.
5. Use separate form for each person declared as Business Manager
6. Passport size photograph to be pasted above and attested by the either of signatories

(2)

FORM VAT-CMP-01

[see rule 17(1)]

Application for Option to Pay Tax under Section 6(2)

To,
The Assessing Authority

I submit my application as follows for the grant of permission to pay tax under section 6(2) for the period commencing from _____.

I am opting for payment of tax under section 6(2)

- From beginning of any financial year
- OR
- Middle of any financial year from date -----

The Details of my business are as under :

1. TIN
2. Name of the Applicant :
3. Name of the Dealer :
4. Address :
5. Commodities for which option to pay tax under section 6(2) is opted:
6. Details regarding turnover:
 - a. Turnover of Current Financial Year upto the date of application:
 - b. Tax charged or collected (if any):
 - c. Section 6(2) Amount which has become due:
 - d. Interest payable on the Section 6(2) Amount due:
 - e. Late fee payable:
 - f. Date of deposit of due Amount:
7. Closing stock which has suffered tax in the State (as on date of application) :
8. Amount of ITC to be reversed on closing Stock as mentioned at S.No. 7:
9. Closing stock which has not suffered tax in the State:
10. Date of deposit of tax on closing stock as mentioned at S.No. 9:

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I shall abide by all the conditions specified in relevant rule.

Place :

Date :

Signature :

Name:

Designation :

W

FORM VAT CMP-02

[see rule 17(2&3)]

**Application to Opt Out from the Option for Payment of Tax
under section 6(2)**

To,
The Assessing Authority

I submit my application to opt out from Tax under section 6(2) in lieu of tax under rule 17 (1) from the
date.....

The Details of my business are as under:

1. TIN
2. Name of the Applicant :
3. Name of the Dealer :
4. Address :
5. Commodities for which option to pay tax under section 6(2) is opted:
6. Details of business (as on date of opting out):
 - a. Turnover of Current Financial Year:
 - b. Composition Amount which has become due:
 - c. Interest payable on the Composition Amount due(if any):
 - d. Late fee payable(if any):
 - e. Date of deposit of due Amount:
7. Closing stock of commodity for which option to pay tax under section 6(2) is opted :

I/We declare that the information given above is true and correct to the best of my/our knowledge and
nothing has been concealed and I shall abide by all the conditions specified in relevant rule.

Place :

Date :

Signature :

Name:

Designation :

W

FORM VAT-CMP-03

[see rule 18(1)(2)(3)(5)]

Application for Option to Pay Tax in Lump Sum

To,
The Assessing Authority

I submit my application as follows for the grant of permission to pay tax in lump sum under rule 18(1) for the period commencing from _____.

I am opting for payment of tax under lump sum due to the following reason

- *In pursuance of notification no.*

OR

- *at the beginning of any financial year*

The Details of my business are as under :

1. TIN
2. Name of the Applicant :
3. Name of the Dealer :
4. Address :
5. Commodities for which option to pay tax in lump sum is opted:
6. Details regarding turnover:
 - a. Turnover of Current Financial Year upto the date of application:
 - b. Tax charged or collected (if any):
 - c. Composition Amount which has become due:
 - d. Interest payable on the Composition Amount due:
 - e. Late fee payable:
 - f. Date of deposit of due Amount:
7. Closing stock which has suffered tax in the State (as on date of application) :
8. Amount of ITC to be reversed on closing Stock as mentioned at S.No. 7:
9. Closing stock which has not suffered tax in the State:
10. Date of deposit of tax on closing stock as mentioned at S.No. 9:

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I shall abide by all the conditions specified in relevant rule.

Place :

Date :

Signature :

Name:

Designation :

W

FORM VAT-CMP-04

[see rule 18(5)]

Certificate for Payment of Tax In Lump Sum

1. TIN:
2. Name of the applicant:
3. Name and address of the dealer:
4. E-mail id:
5. Mobile No.:
6. Commodities for which permission to pay tax in lump sum is granted:

This certificate shall remain in force until the dealer opts out from the option of payment of tax in lump sum or the dealer has closed the business or certificate is cancelled, whichever is earlier.

Place :

Date :

Signature :

Name :

Designation :

②

FORM VAT CMP-05

[see rule 18(7)]

Application for Opt Out of the Option for Payment of Tax in Lump Sum

To,
The Assessing Authority

I submit my application to opt out of the lump sum in lieu of tax under rule 18 with effect from date.....

The Details of my business are as under:

1. TIN:
2. Name of the Applicant :
3. Name of the Dealer :
4. Address :
5. Commodities for which option to pay tax in lump sum is opted:
6. Details of business (as on date of opting out):
 - a. Turnover of Current Financial Year:
 - b. Composition Amount which has become due:
 - c. Interest payable on the Composition Amount due(if any):
 - d. Late fee payable(if any):
 - e. Date of deposit of due Amount:
7. Closing stock of commodity for which option to pay tax in lump sum is opted :

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I shall abide by all the conditions specified in relevant rule and provisions.

Place :

Date :

Signature :

Name:

Designation :

W

FORM VAT CMP-06

[see rule 39(1)(4)]

Return

A.	General information												
1.	Registration No.(TIN):												
2.	Full Name of Dealer:												
3.	Address of principal place of business												
4.	Mobile No. Email ID												
5.	Return Period												

B. Turnover**1.1 Turnover under section 6(2) of RVAT Act**

S.No	Commodity	Turnover	Tax Rate	Amount of tax

C. Detail of Tax Liability and deposit.**1.1 Tax Liability**

S.N	Detail	Taxable Turnover under section 6(2)	Amount of Tax
	Tax Payable:		

1.2 Tax Payable (Category of Payment)

S.No.	Period	Tax Payable	Interest Payable	Total
	Total			

1.3 Details of Deposit-

Tax Period		Due Date	Tax Deposited	Date of deposit	Delay in deposit	Amount of interest	Date of deposit of interest	Mode of Deposit	Description
From	To								
Total									

1.4 Details of Late Fee

Due Date of filing of Return	
Date of submission of Return	
Amount of Late fee	
Date of Deposit of Late fee	
Mode of Deposit	
Description	



Form	Opening Balance	Obtained	Total	Used	Cancelled	Lost	Balance	Amount (in Rs.) for which forms are utilized
A	B	C	D	E	F	G	H	I

D Other Information.

1.1 Trading Account of the return period

Description	Amount (in Rs.)	Description	Amount (in Rs.)
Opening Balance		Sales	
Purchases		Closing Stock	
Less: (i) Purchase return (ii) Purchase discount			
Expenses		Gross loss	
Gross profit			
Total		Total	

Place :

Signature :

Name:

Date :

Designation :

②

FORM VAT ITC-01

[see rule 31(1),(3)]

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business

1.	TIN of transferor	
2.	Name of transferor dealer	
3.	TIN of transferee	
4.	Name of transferee dealer	

5. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3

6. Particulars of certifying Chartered Accountant or Cost Accountant

- a) Name of the Firm issuing certificate-
- b) Name of the certifying Chartered Accountant/Cost Accountant -
- c) Membership number-
- d) Date of issuance of certificate to the transferor-
- e) Attachment (option for uploading certificate) -

7. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory
Name
Designation/Status
Date -

②

FORM VAT PMT -01
[see rule 24(1) & 61(1)(2)]
Electronic Liability Register of Dealer

Part-I: Return related liabilities

1. TIN –
2. Name of dealer/person –
3. Address –
4. Period / Tax Period to which the credit relates, if any – From ----- To -----

(Amount in Rs.)

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Ledger used for discharging liability	Description (Act)	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)]	Amount debited / credited						Balance (Payable)					
						Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Note –

1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
2. Under description head - liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls as the case may be.
3. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).

W

Part-II: Liabilities related to repealed Acts

Reference No.-

Date-

1. TIN –
2. Name of the dealer/person –
3. Address –
4. Stay status – Stayed/Un-stayed
5. Act - Value Added Tax/Central Sales Tax

Period - From --To --- (dd/mm/yyyy)

(Amount in Rs.)

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if applicable		Ledger used for discharging liability	Description (Act)	Type of Transaction (debit/credit)	Amount debited/credited (Value Added Tax/Central Sales Tax)					
			From	To				Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Balance (Payable)						
(Value Added Tax/Central Sales Tax)						
Tax	Interest	Penalty	Fee	Others	Total	Status (Stayed / Un-stayed)
15	16	17	18	19	20	21

2

Note –

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction shall be recorded accordingly.
2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/ partly allowed. Overall closing balance may still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic if payment is made within the time specified in the Act or the rules.
8. Payment made against the notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash. Debit and credit entry will be created simultaneously.

②

FORM VAT PMT -02*[see rule 25(1)]***Electronic Credit Ledger of Registered Person**

1. TIN –
2. Name of the dealer/person –
3. Address –
4. Period / Tax Period to which the credit relates, if any –

From ----- To -----

(Amount in Rs.)

S. No.	Date	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Act	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit	Balance available
1	2	3	4	5	6	7	8	9

1. All type of credits as per return, credit on account of merger etc., credit due to opting out from composition and lump sum scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (Returns submitted) and utilization thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.



FORM VAT PMT-03*[see rules 25(4)(5), 26(12) & 78(2)]***Order for re-credit of the amount to cash or credit ledger on rejection of refund claim**

ARN-

Date –

1. TIN –
2. Name of the dealer/person –
3. Address –
4. Period / Tax Period to which the credit relates, if any – From ----- To -----
5. Ledger from which debit entry was made for claiming refund -cash / credit ledger
6. Debit entry no. and date -
7. Application reference no. and date –
8. No. and date of order vide which refund was rejected
9. Amount of credit -

Sr. No.	Act	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature

Name of the officer
Designation

FORM VAT PMT -03A*[see rule 25(6)&77(2)]***Order for re-credit of the amount to electronic credit ledger**

ARN:

Date:

1. TIN –

2. Name of the dealer/person –

4. Address –

5. Ledger from which debit entry was made- Cash / credit ledger

6. Debit entry no. and date –

7. Payment Reference Number (DRC 03): _____ dated _____

8. Details of Payment: -

Cause of Payment	Deposit of erroneous refund of unutilized ITC
Details of Refund Sanction order	1. Shipping Bill/ Bill of Export No. and Date _____
	2. Amount paid on export of goods _____
	3. Details of Exemption/Concessional Rate Notification used for procuring inputs _____
	4. Amount of refund sanctioned _____
	5. Date of credit of refund in Bank Account _____
	OR
	1. Category of refund and relevant period of refund _____
	2. VAT RFD-01 ARN and Date _____
	3. VAT RFD-04 Order No. and Date _____
	4. Amount of refund claimed _____
5. Amount of refund sanctioned _____	

9. No. and date of order giving rise to recredit, if any –

10. Amount of credit –

S.No.	Act	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature

Name of the officer

Designation

FORM VAT PMT -04*[see rules 24(6),25(8) & 26(13)]***Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register**

1.	TIN			
2.	Name of the dealer/person			
4.	Ledger / Register in which discrepancy noticed	☐ Credit ledger	☐ Liability register	☐ Cash ledger
5.	Details of the discrepancy			
	Date	Type of tax	Type of discrepancy	Amount involved
6.	Reasons, if any			
7.	Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief. Signature Place Name of Authorized Signatory Date Designation /Status.....			

②

FORM VAT PMT -05*[see rule 26(3)]***Electronic Cash Ledger**

TIN/Temporary Id –

Name of the dealer

Period - From --To --- (dd/mm/yyyy)

S. No	Date of deposit /Debit (dd/mm / yyyy)	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description (Act)	Type of Transaction [Debit (DR) / Credit (CR)]	Amount debited / credited						Balance					
								Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Tot
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

1. Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any.
2. Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
3. Application no., if any, Notice Number, Demand ID, pre-deposit for appeal or any other liability and the type of Act for which payment is being made will also be recorded under the head "description".
4. Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
5. Date and time of deposit is the date and time of generation of CIN as reported by bank.



FORM VAT PMT-06*[see rule 26(4)(10)&46(1)]***CHALLAN**

(For Deposit of Tax/Demand/Other Sum)

Government of Rajasthan
Commercial Taxes Department

Circle :	
Ward :	
Registration No. (TIN) :	
Tax Period from _____ to _____	
Name of Assesse :	
Address :	
(a) Payments : (i) Advance payment of Tax (ii) Deposit of demand (1) Tax (2) Penalty (3) Interest (4) Other Sum Total (a)(ii) (iii) Other fee Total (a)=(i)+(ii)+(iii)	
(b) Other Payments (i) Fines/Penalties and interest (ii) Security (iii) Miscellaneous Payments Total (b)	
Grant Total (In figures)	
(In words)	
Date	

For use in Bank/Treasury only:-

1. Number of Challan
2. Number of entry in Receipts Register
3. Date of entry in Receipts Register
Please receive and grant receipt

Bank/Treasury Stamp

Bank/Treasury Accountant

Bank Manager / Treasury / Sub-Treasury Officer

FORM VAT PMT –07*[see rule 26(10)]***Application for intimating discrepancy relating to payment**

1.	TIN						
2.	Name of the dealer/person						
4.	Date of generation of challan from Portal						
5.	Common Portal Identification Number (CPIN)						
6.	Mode of payment (tick one)	Net banking ☐	CC/DC ☐	NEFT/RTGS ☐	IMPS ☐	OTC ☐	Other ☐
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date	Bank/branch on which drawn			
8.	Name of bank through which payment made						
9.	Date on which amount debited / realized						
10.	Bank Reference Number (BRN)/ UTR No., if any						
10A.	Retrieval Reference Number (RRN) – IMPS.						
11.	Name of payment gateway (for CC/DC)						
12.	Payment detail						

2

	(ACT)							
13.	Verification (by authorized signatory) I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief. <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Place Date </td> <td style="width: 50%; vertical-align: top;"> Signature Name of Authorized Signatory Designation /Status..... </td> </tr> </table>						Place Date	Signature Name of Authorized Signatory Designation /Status.....
Place Date	Signature Name of Authorized Signatory Designation /Status.....							

Note –

1. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Designated portal of the State shall forward the complaint to the Bank concerned and intimate the aggrieved person.

2

FORM VAT-EXM-01*[see rule 34(1)]*

Name of the Person/Department/
Dealer/Institution Purchasing goods:

TIN

Address.....

I/We hereby certify that the goods as mentioned in column number 2 of Part-C of the table given below have been purchased by me/us for the purpose as mentioned in column number 3 of Part-C of the said table, from the registered dealer whose details are mentioned in Part-A of the said table, and sale to or purchase by me/us of such goods is/are exempted from payment of tax under notification number and date as mentioned in Part-B of the said table.

TABLE**Part-A:- Details of the Selling dealer:**

1	Name of the Selling Dealer	
2	TIN	
3	Address	

Part-B:- Details of Notification

1	Notification number	
2	Date	

Part-C:-Details of Purchases

S.no.	Description of Goods				Purpose
1	2				3
	Invoice no.	Date	Name of Commodity	Amount	

Signature of Person/Dealer/

Authorised Signatory with Seal

Name:

Status/designation of Authorised Signatory

VERIFICATION

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

Signature of Person/Dealer/

Authorised Signatory with Seal

Name:

Status/designation of Authorised Signatory

W

FORM VAT EXM-02*[see rule 34]***Declaration for Purchases within the State for Export**

No.

Issuing Authority

Name and complete address of the exporter

Registration No. (TIN) (i) Rajasthan Value Added Tax Act, 2025 _____
(ii) CST Act _____

To,

Name and complete address of the seller

Registration No. (TIN) (i) Rajasthan Value Added Tax Act, 2025 _____
(ii) CST Act, 1956 _____**Certificate-I**

Certified that the goods [the particulars whereof have been specified in items (1) and (2) of the Schedule below] supplied by you in pursuance of our purchase Order No. dated _____ as per your VAT invoice no.... dated _____ for Rs. _____ (in words) (Rupees _____) have been sold by me/us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or Order No. dated _____ for or in relation to such Export.

Certificate-II

It is further certified that non-liability to tax under the Rajasthan Value Added Tax Act, 2025 or under the Central Sales Tax Act, 1956 in respect of goods referred to in Certificate I has not been claimed by any other person and that no other certificate for such non-liability has been issued to any other person in India in respect of these goods.

Certificate-III

It is further also certified that in case the goods covered by this certificate are reimported into India by me/us after their export, I/we undertake to inform the Assistant Commissioner/Commercial Taxes Officer or the person to whom this certificate has been supplied, about the fact of such reimport within a period of one month from the date of reimport of the said goods into India.

Date :

Signature

Name
Designation**THE SCHEDULE****A - Particulars of goods**

1. Description of goods

2. Quality of goods

B - Details regarding export

3. Name of airport, seaport or land customs station through which the goods have been exported.

4. Name of the airlines/ship/railway/ goods vehicle or other means of transport through which the export has taken place.

5. Number and date of air consignment note/bill of lading/railway receipt or goods vehicle or postal receipt or any other document in proof of export of goods across the customs frontier of India (certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/ other document to be enclosed.

6. Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Place :
Date :

Signature
(Name of person signing the declaration)
(Status of the person signing the declaration)

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed.

Place :
Date :

Signature
(Name of person signing the declaration)
(Status of the person signing the declaration)

②

FORM VAT EXM-03*[see rule 34(16)&37(1)]***Dispatch Note from Principal to Agent**

Serial Number: _____

Registration No. (TIN) _____

1. Name of Dealer

2. Address

Bldg. No/ Name/ Area

Town/City

District (State)

Pin Code

Email Id

Mobile Number(s)

(a) Name of Agent

(b) Registration No. (TIN)

(c) Address

Bldg. No/ Name/ Area

Town/City

District (State)

Pin Code

Email Id

Mobile Number(s)

Date of dispatch of goods by the principal

(DD / MM / YYYY) _____

3. Description of the goods dispatched: (Enclose all challans with the dispatch note)

Challan No	Challan date	Name of commodity	Quantity/ Weight	Estimated Value of goods

4. Details of the transporter carrying the goods

Name Address

Bldg. No/ Name/ Area Town/City

District (State)

Pin Code

Email Id

Mobile Number(s)

5. Registration number of the vehicle by which goods are dispatched _____

Place:

Date:

Signature

Name of Person :

Status :

VERIFICATION

I verify that the information given on this form and in its enclosures is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:

Date:

Signature

Name of the dealer:

Status :



FORM VAT EXM-04

[see rule 34(16)&37(1)]

Certificate of the Sale Proceeds by the Commission Agent to the Principal

Serial No.	
Period:	

A.1. Details of the Principal:

1.1	Name of the Dealer	
1.2	Registration No. (TIN)	

A.2. Address:

2.1	Building No./ name	
2.2	Area/ Town and City	
2.3	District	
2.4	PIN code	
2.5	E-mail ID	
2.6	Telephone/ Mobile Number	

A.3 Details of goods received, sold and remained in Stock:

Details of goods received on consignment and in the stock including the goods received during the quarter				Goods sold in this quarter		Goods sold up to this quarter		Goods remained unsold		
Form EXM-03		Commodity	Quantity	Estimated Value	Quantity/No. Of packages	Value	Quantity/No. Of packages	value	Quantity/No. Of packages	Estimated value
No.	Date									

A.4 Description of the goods sold by Agent:

VAT Invoice		Commodity	Qty/No. Of bags or packages	Weight	Rate	Amount (Rs.)	Expenses (Rs.)	Tax
No.	Date							

Place
Date

Signature
Name
Designation
and status"

2

FORM VAT EXM-05*[see rule 34(16)&37(1)]***Certificate to be issued by the principal as a proof of deposit of
tax to his Agent**

Serial No.	
Period:	

1. Details of the Principal:

1.1	Name of the Dealer	
-----	--------------------	--

2. Address:

2.1	Building No./ name	
2.2	Area/ Town and City	
2.3	District	
2.4	PIN code	
2.5	E-mail ID	
2.6	Mobile Number	

3. Description of Agent

3.1	Name of Agent	
3.2	Registration no. (TIN)	
3.3	Address: Building No./ name	
3.4	Area/ Town and City	
3.5	District	
3.6	PIN code	
3.7	E-mail ID	
3.8	Mobile Number	

4. Description of the goods sold by Agent:

S.no.	S.no. of EXM-04	Date	Sale Proceeds (in Rs.)	Accrual of tax liability	Discharge of Tax Liability(in Rs.)		Date and ledger folio no.
					By claiming ITC	By depositing tax amount	

Verification

I/We verify that the sale proceeds shown in column no.4 above have been recorded by me/us in our regular books of accounts and the tax liability accrued in the hands of commission agent has been discharged by me/us.

Place
Date

Signature
Name
Designation

W

FORM VAT IDB-01

[see rule 34(11)]

Indemnity Bond

KNOW ALL MEN by these presents that I _____ S/o _____, registered dealer under the Rajasthan Value Added Tax Act, 2025 under registration No. (TIN) _____ dated _____ in the State of Rajasthan.

I/We/M/s. _____ a firm/ a company/ _____ registered under the laws of Rajasthan and having its registered office at _____ registered dealers under the Rajasthan Value Added Tax Act, 2025 under registration No. (TIN) _____ in the State of Rajasthan (hereinafter called the Obligor) is/are held and firmly bound unto the Governor of Rajasthan (hereinafter called the Government) in the sum of _____ (Rupees _____) (In words) well and truly to be paid to the Government on demand and without demur for which payment to be well and truly made. I bind myself and my heirs, executors, administrators, legal representatives and assigns/ we bind ourselves our successors and assigns and the persons for the time being having control over our assets and affairs.

Signed this _____ day of _____ Two thousand _____

OR

WHEREAS sub-rule 8 of the rule 35 of the Rajasthan VAT Rules, 2025, requires that in the event a blank or a duly completed form of declaration is stolen, lost or destroyed while it is in custody or in transit between the purchasing dealer and the selling dealer or between selling dealer and assessing authority as the case may be, to furnish an indemnity bond to the authority from which the said form was obtained.

AND

WHEREAS the Obligor herein is such dealer.

AND WHEREAS the Obligor has lost the declaration in FORM VAT _____, bearing No. _____

which was blank/ duly completed, and was issued to him by _____

(name and designation of the authority)

and sent to _____ (selling dealer) _____/received by him from _____

_____ (name of the purchasing dealer)

_____ and sent to _____ (notified authority of the selling dealer's State _____) in respect of the goods mentioned below (hereinafter referred to as the Form).

Sl. No.	Name of The Dealer	No. of VAT Invoice	Date	Description of goods	Quantity	Amount

Now the condition of the above written bond or obligation is such that 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 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 against and from all liabilities incurred by the Government as a result of the misuse of such Form. THEN the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage/charge the properties specified in the Schedule hereunder written by execution of proper deed of mortgage/ charge for the payment of the said sum. [Whenever called upon to do so by the assessing authority].

SCHEDULE

(Give details of properties mortgaged/charged)

AND THESE PRESENTS ALSO WITNESSETH THAT the liability of the obligor 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, (or by reason of any change in the constitution of the obligor in cases where the obligor is not an individual.)

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

IN WITNESS WHEREOF the obligor " has set his hand/ has caused these presents executed by its

W

authorized representatives, on the day, month and year above written.

Signed by the above named obligor.

In presence of :

1.

2.*

(Obligor's signature)

Accepted for and on behalf of the Governor of Rajasthan by name and designation of the Officer duly authorized in pursuance of Article 299(1) of the Constitution, to accept the bond for and on behalf of the Governor of Rajasthan in presence of:

1.

2.*

Name and Designation of the Officer

W

[see rule 20(1), 30(4), 32(10), 33(10) 35, 36 & 46(1)]

Financial Year				
Tax period				

[illegible][illegible][illegible]

TIN of purchaser.	Document details			Description of Dispatch	Amount
	No.	Date	Type		
1	2	3	4		

@

6A. Exports

TIN of purchaser.	Invoice details			Shipping bill/ Bill of export		Tax		
	No.	Date	Value	No.	Date	Rate (%)	Taxable value	Amt.
1	2	3	4	5	6	7	8	9

6B. Sale made to SEZ unit or SEZ Developer

TIN of purchaser.	Invoice details			Tax		
	No.	Date	Value	Rate (%)	Taxable value	Amt.
1	2	3	4	7	8	9

7. Nil rated, exempted and non VAT sale

Description	Nil Rated sale	Exempted	Non-VAT sale	Others
1	2	3	4	5

8. Amendments to taxable sales details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit and credit notes issued during current period and amendments thereof]

W

Details of original document			Revised details of document or details of original Debit or Credit Notes						Rate	Taxable Value	Amount		
TIN	No.	Date	TIN	Document		Shipping bill		Value			VAT	Other	Total
				No.	Date	No.	Date						
1	2	3	4	5	6	7	8	9	10	11	12	13	14
9 A. Amendment of Invoice/Shipping Bill details furnished earlier													
9B. Debit Notes /Credit Notes (Original)													
9C. Debit Notes / Credit Notes [Amended]													

9. Documents issued during the tax period

Sr. No.	Nature of document	Date	Sr. No.		Total number	Cancelled	Net issued
			From	To			
1	2	3	4	5	6	7	8
1	Invoices for sales						
2	Revised Invoice						
3	Debit Note						
4	Credit Note						
5	Receipt voucher						
6	Payment Voucher						
7	Refund voucher						
8	Delivery Challan in case of liquid gas						
9	Delivery Challan in cases other than by way of sale (excluding at S no. 8)						

Date :

Place :

Signature:

Name of the Dealer

Status

2

FORM RET-01A*[see rule 35(1) & (2)]***Amendment in details of sale of goods and other dispatches**

Financial Year				
Tax period				

1.		TIN																	
2.	(a)	Name of the dealer																	
	(b)	Trade name, if any																	
3.	(a)	ARN																	
	(b)	Date																	

4. Taxable sale made within State

TIN	Invoice details			Rate (%)	Taxable value	Amount			
	No.	Date	Value			Tax	Surcharge	Other	Total
1	2	3	4	5	6	7	8	9	10

5. Taxable inter-State sale.

(State)	Invoice details			Rate (%)	Taxable Value	Amount			
	No.	Date	Value			Tax	Surcharge	Other	Total
1	2	3	4	5	6	7	8	9	10

6. Other Dispatches

TIN of purchaser.	Document details			Description of Dispatch	Amount
	No.	Date	Type		
1	2	3	4		

6A. Exports

TIN of purchaser.	Invoice details			Shipping bill/ Bill of export		Tax		
	No.	Date	Value	No.	Date	Rate (%)	Taxable value	Amt.
1	2	3	4	5	6	7	8	9

6B. Sale made to SEZ unit or SEZ Developer

TIN of purchaser.	Invoice details			Tax		
	No.	Date	Value	Rate (%)	Taxable value	Amt.
1	2	3	4	7	8	9

7. Nil rated, exempted and non VAT sale

Description	Nil Rated sale	Exempted	Non-VAT sale	Others
1	2	3	4	5

W

8. Amendments to taxable sales details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit and credit notes issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit or Credit Notes						Rate	Taxable Value	Amount		
TIN	No.	Date	TIN	Document		Shipping bill		Value			VAT	Other	Total
				No.	Date	No.	Date						
1	2	3	4	5	6	7	8	9	10	11	12	13	14
9 A. Amendment of Invoice/Shipping Bill details furnished earlier													
9B. Debit Notes /Credit Notes (Original)													
9C. Debit Notes / Credit Notes [Amended]													

9. Documents issued during the tax period

Sr. No.	Nature of document	Date	Sr. No.		Total number	Cancelled	Net issued
			From	To			
1	2	3	4	5	6	7	8
1	Invoices for sales						
2	Revised Invoice						
3	Debit Note						
4	Credit Note						
5	Receipt voucher						
6	Payment Voucher						
7	Refund voucher						
8	Delivery Challan in case of liquid gas						
9	Delivery Challan in cases other than by way of sale (excluding at S no. 8)						

Date :

Place :

Signature:

Name of the Dealer

Status

2

FORM VAT RET-02

[see rule 30(2)(4), 33(10) & 36]

Details of auto drafted purchases

Year				
Month				

1.	TIN																		
2.	Name of the dealer																		

Amount in Rs. all Tables)

3. Purchases received from dealers

TIN of seller	Legal name	Invoice details				Rate (%)	Taxable value	Amount of tax					Return period	Date	Qtrly filing status (Yes/No)	Tax period in which amended	Effective date of cancellation, if any
		No	Type	Date	Value			VAT	CST	Surcharge	Others	Total					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

2

4. Amendment to purchases received from dealers

Details of original Document		Revised details						Rate (%)	Taxable value	Amount of tax					Return period	date	Qtrly filing status (Yes / No)	Amendment made (TIN, Others)	Tax period of original record	Effective date of cancellation if any,
No.	Date	TIN	Legal name	No.	Type	Date	Value			VAT	CST	Surcharge	others	Total						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

5. Debit / Credit notes received during current tax period

TIN of supplier	Legal name	Credit/Debit Note Details					Rate (%)	Taxable value	Amount of tax					Return filing period	Return filing date	Qtrly filing status (Yes / No)	Amendment made, if any (TIN, Others)	Tax period in which amended	Effective date of cancellation, if any
		No.	Note type	Note sale type	Date	Value			VAT	CST	Surcharge	others	Total						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

@

6. Amendment to Debit / Credit notes (Amendment to 5)

Details of original document			Revised details							Rate		Amount of tax				Name of State/ UT	Return period	filing date	QTRLY filing status (Yes / No)	Amendment made	Tax period of original record	Effective date of cancellation if any
										(%)	value	VAT	CST	Surcharge	others							
Type	No.	Date	TIN of Seller	Trade / Legal name	No.	Note type	Note supply type	Date	Value													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	

7. Purchases of goods received from SEZ units / developers of the state

TIN of the Seller (SEZ)	Trade / Legal name	Bill of Entry details				Amount of tax		Amended (Yes/ No)
		Port code	No.	Date	Value	VAT	Others	
1	2	4	5	6	7	8	9	10

2

FORM VAT RET-03*[see rule 30(2),35(1)(3),38&46]*

<i>Year</i>	
<i>Month</i>	

Return

1. TIN
2. Name of the dealer

3.1 Details of Sale to registered dealers

Nature of Sale	Total Taxable	VAT	CST	Surcharge	Cess	Total
1	2	3	4	5	6	7
(a) Sale (other than zero rated, nil rated and exempted)						
(b) Sale (zero rated)						
(c) Sale (Nil rated, exempted)						
(d) Others						
(e) Non-VAT Sale						

3.2 Details of sale to unregistered persons, dealer paying tax under section 6(2) and section 7(5)

Nature of Sale	Total Taxable value
1	2
Sale to Unregistered Persons	
Sale to dealer paying tax under section 6(2)	
Sale to dealer paying tax under section 7(5)	

4. Eligible Input Tax Credit (ITC)

Details	Description	VAT	Surcharge	Total
1	2	3	4	5
(A) ITC Available				
(1) Input Tax Credit brought forward from repealed Act				
(2) Input Tax Credit brought				



forward from previous period				
(3) Input Tax Credit of current month/period				
(B) ITC Reversed				
(1) As per rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Other Details				
Input tax adjusted with VAT				
Input tax adjusted with CST				
Input Tax Credit carried forward				

5. Values of exempt, nil-rated and non-VAT purchases

Nature of purchases	Inter-State purchases	Intra-State purchases
1	2	3
From a seller under section 6(2), Exempt and Nil rated sale		
Non VAT turnover		

6. Determination of output tax on sale

Rate of Tax	Turnover	Output tax	Cess	Surcharge	Other	Total
...%						
...%						
Total						

7. Payment of tax

Description	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable	Surcharge	Cess	Interest	Others	Tax paid by ITC	Tax paid in cash	Challan no	Date

W

Verification (by Authorized signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Place :

Signature :

Name:

Date :

Designation :

2

Form VAT RET-04

[see rule 40,42(1)]

Annual Return

Part A

1	General Information									
1.1	Name of the dealer									
1.2	Address (of the principal place of business)with E-mail etc.									
1.3	Mobile number									
1.4	Registration No. (TIN)									
1.5	Status of the dealer [such as proprietary / partnership / company / others – specify									
1.6	Details of amendment made in registration certificate during the year, if any.									
1.7	Period under return (Financial Year)									
1.8	Nature of business : trader / manufacturer / importer / exporter /other (please specify)									
1.9	List of books of accounts maintained (in case books of accounts maintained in computer system, mention the books of accounts generated by such system)									
1.10	Particulars of (operating) Bank Accounts									
	Name of Bank		Branch		Account No.		IFSC of the Branch			
1.11	Account of statutory forms obtained from the Department									
Form	EXM-01	EXM-02	EXM-03	EXM-04	EXM-05	C	F	H	Others	
Applied										
Issued										
Cancelled										
Total										
1.12	Details of surveys conducted (other than R.C. enquiry), if any:									
	Authority who conducted survey			Date of survey			Results of survey			

Part B

1	SALES DETAILS	As per Books	As per Returns filed	Difference if any
a.	Turnover in State			
b.	Less: Sales return within the Return Period			
c.	Less: Turnover of exempted Sales			
d.	Less: Turnover of goods taxable at first point which have already suffered tax			
e.	Less: Turnover of Sales to exporters(against Form EXM-02)			
f.	Less: Turnover of Inter-State Sales			
g.	Less: Turnover of Sales outside State of Rajasthan			
h.	Less: Turnover of Export Sales			
i.	Less: Others, If Any			

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j.	Net sales Subject to VAT			
----	--------------------------	--	--	--

2	Determination of OUTPUT TAX on Sales					
Rate of Tax	Turnover	Output tax	Cess	Surcharge	Other	Total
...%						
...%						
Total						

3	PURCHASE DETAILS	As per Books	As per Returns filed	Difference if any
a.	Gross Purchases(excluding non-vat purchases but including goods received by stock transfer)			
b.	Less: Imports from Outside India			
c.	Less: Inter-state Purchases/goods received from Branches/principals outside Rajasthan			
d.	Less: Exempted Purchases			
e.	Less: Purchases from the unregistered dealers of the State			
f.	Less: Purchases from dealers who have opted for payment of tax under section 6(2) or section 7(5)			
g.	Less: Purchase returns			
h.	Net purchases eligible for Input tax credit			

4	TAX LIABILITY			
S.No.	Particulars	As per Books	As per Returns filed	Difference if any
1.	Input Tax Credits			
1.1.	Input tax paid on purchases of goods from within State			
1.2.	Tax amount on sales return (eligible amount only)			
1.3.	Tax amount eligible for tax credit on opening stock (during the transition year only)			
1.4.	Others if any (specify)			
1.5.	Total			
1.6.	Excess input tax (credit carried forward from previous year, if any)			
1.7.	Total amount for input tax credits			
2.	Output tax			
2.1.	Output tax/tax collected as per sales invoice			
2.2.	Reverse Tax			
2.3.	Tax amount on purchase returns			
2.4.	Others if any (specify)			
2.5.	Total Tax			
3.	Total Tax payable/creditable (Total tax-input tax credit)			
4.	Tax due on Inter-State sales			
4.1.	CST Deposited			

2

4.2	CST to be adjusted			
4.3	Tax payable /balance ITC carried forward			

5	DETAILS OF TAX PAID DURING THE YEAR						
S.no.	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable	Tax paid through ITC	Tax paid in cash	Challan no.	Date

Part C
Other information

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

S.No.	Due Date	Date of payment	Amount	Delay	Interest payable

II. whether all declarations for all sales claimed at concessional rates as required under the Act and Rules all received, if not, give details

S.No.	Invoice No.	Date	Name of party	Amount of bill

III. Whether there is delay in filing of returns, if yes please give particulars:

S.No.	Period of return	Due Date	Date of filing	Delay	Reasons, if any

IV. Sales affected as commission agent, in the following format

S.No.	Name of Principal and address	Tin (if any)	Total Sales	Output tax, if any

Part D

CALCULATION UNDER CENTRAL SALES TAX ACT

I. SALE IN THE COURSE OF EXPORT OUTSIDE THE TERRITORY OF INDIA

Whether all declaration of documents as required under the RVAT Act, 2025 and CST Act, 1956 are available on record. If not, give details.

S.No.	Invoice No.	Date	Name of Buyer	Amount	ITC claimed

II. INTERSTATE SALE

a) Whether interstate sale claimed as liable to tax as per section 8(1) or CST Act are supported with declaration form 'C'. If not, give details.

S.No.	Invoice No.	Date	Name of Buyer	Amount	ITC claimed

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

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S.No.	Invoice No.	Date	Name of Buyer	Amount	ITC claimed

- c) Whether interstate sale claimed as exempt under section 6(2) of Central Sales Tax act, 1956 are supported with declarations. If not, give details

A. Sales

S.No.	Invoice No.	Date	Name of Buyer	Amount	Wanting Declaration 'C'/'D'

B. Purchase

S.No.	Invoice No.	Date	Name of Seller	Amount	Wanting Declaration 'E1'/'E2'

III. Total taxable inter-state sales as per books of Account:.....

IV. CST deposit during the Year

Challan/Instrument no.	Date	Bank/Treasury	Branch Code	Amount

V. Whether there is delay in payment of tax, if so, give details

S.No.	Due date	Amount	Delay	Interest payable

2

FORM VAT RET-04A
[see rule 42(2)]
Reconciliation Statement

1	Financial Year						
2	TIN						
3	Name of the dealer/person						
4	Are you liable to audit under any Act?						
5	Reconciliation of Turnover in State						
A	Turnover (including exports) as per audited financial statements for the State (For multi-TIN units under same PAN the turnover of the dealer holding the above TIN shall be derived from the audited Annual Financial Statement)						
B	Credit Notes issued after the end of the financial year but reflected in the annual return		(-)				
C	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under ACT		(+)				
D	Adjustments on account of sale of goods by SEZ units		(-)				
E	Turnover for the period under section 6(2)		(-)				
F	Adjustments in turnover under section..... and rules thereunder		(+/-)				
G	Adjustments in turnover due to reasons not listed above		(+/-)				
H	Annual turnover after adjustments as above						
	Turnover as declared in Annual Return						
I	Un-Reconciled turnover						
6	Reasons for Un - Reconciled difference in Annual Turnover in State						
A	Reason 1						
B	Reason 2						
C	Reason 3						
7	Reconciliation of Taxable Turnover						
A	Annual turnover in State after adjustments						
B	Value of Exempted, Nil Rated, Non-VAT turnover						
C	Taxable turnover as per adjustments above						
D	Taxable turnover as per liability declared in Annual Return						
E	Unreconciled taxable turnover						
8	Reasons for Un - Reconciled difference in taxable turnover						
A	Reason 1						
B	Reason 2						
C	Reason 3						
9	Reconciliation of rate wise liability and amount payable thereon						
			Tax payable				
	Description	Taxable Value	VAT	CST	Others	Cess	Total

@

	1	2	3	4	5	6	7
	%						
	%						
	%						
	Interest						
	Late Fee						
	Penalty						
	Others (please specify)						
	Total amount to be paid as per tables above						
	Total amount paid as declared in Annual Return						
	Un-reconciled payment of amount						
10	Reasons for un-reconciled payment of amount						
A	Reason 1						
B	Reason 2						
C	Reason 3						
11	Additional amount payable but not paid						
			To be paid through Cash				
	Description	Taxable Value	VAT	CST	others	Cess, if applicable	Total
	1	2	3	4	5	6	7
	%						
	%						
	%						
	Interest						
	Late Fee						
	Penalty						
	Others (please specify)						
12	Reconciliation of Net Input Tax Credit (ITC)						
A	ITC availed as per audited Annual Financial Statement for the State (For multi-TIN units under same PAN this should be derived from books of accounts)						
B	ITC booked in earlier Financial Years claimed in current Financial Year						
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years						
D	ITC availed as per audited financial statements or books of account						
E	ITC claimed in Annual Return						
F	Un-reconciled ITC						

W

13	Reasons for un-reconciled difference in ITC					
A	Reason 1					
B	Reason 2					
C	Reason 3					
14	Reconciliation of ITC declared in Annual Return with ITC availed as per audited Annual Financial Statement or books of account					
	Description	Value	Amount of Total ITC		Amount of eligible ITC availed	
	1	2	3		4	
	Purchases					
	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples					
	Total amount of eligible ITC availed					
	ITC claimed in Annual Return					
	Un-reconciled ITC					
15	Reasons for un-reconciled difference in ITC					
A	Reason 1					
B	Reason 2					
C	Reason 3					
16	Tax payable on un-reconciled difference in ITC					
	Description	Amount Payable				
	VAT					
	CST					
	Other					
	Total					
			To be paid through Cash			
	Description	Value	VAT	CST	OTHER	TOTAL
	1	2	3	4	5	6
	%					
	%					



	%					
	Others					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for sales not included in Annual Return					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

******(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM VAT RET-04C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.

Signature

Place:

Date:

Name of Authorized Signatory
Designation / status.

W

FORM RET-05*[see rule 43]***Final Return**

1.	TIN
2.	Name of the dealer/person
3.	Address for future correspondence.
4.	Effective date of cancellation of registration (Date of closure of business or the date from which registration is to be cancelled)
5.	Order number of cancellation order
6.	Date of cancellation order

7. Details of closing stock of raw material, semi-finished or finished goods, on which input tax credit is required to be reversed and paid back to Government.

S. N.	TIN	Invoice/ Bill of Entry		Description of closing stock of raw material, semi- finished or finished goods	Other descripti on	Qty	Value (As adjuste d by debit / credit note)	Input tax credit/ Tax payable (whichever is higher) (Rs.)			
		No.	D at c					VAT	CST	Other	Total
1	2	3	4	5	6	7	8	9	10	11	12
7 (a) Inputs held in stock (where invoice is available)											
7 (b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available)											
7 (c) Inputs held in stock or inputs as contained in semi-finished /finished goods held in stock (where invoice is not available)											

8. Amount of tax payable and paid (based on Table 7)

Sr. No.	Description	ITC reversible/Tax payable	Tax paid along with application for cancellation of registration	Balance tax payable (3-4)	Amount paid through debit to electronic cash ledger	Amount paid through debit to electronic credit ledger			
						VAT	CST	Other	Total
1	2	3	4	5	6	7	8	9	10
1.	VAT								
2.	CST								
3.	Other								
4.	Total								

9. Interest, late fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(II) Late fee		

10. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of authorized signatory

Name

Designation/Status

Date -



FORM VAT ASMT-01
[see rule 41,45(1),47(1)&49(1)]

ARN.:

Date:

To _____

TIN:

Name of the dealer/person:

Address :

Tax period - F.Y. -.....

Notice for intimating discrepancies/non-filing regarding return

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been observed:

You are hereby directed to explain the reasons for the aforesaid discrepancies by -----
(date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference.

Date:

Place:

Signature

Name

Designation

②

FORM VAT ASMT-02
[see rule 45(2), 47(2) & 49(2)]
Reply to the Notice seeking discrepancies

1. TIN		
2. Name of the dealer/person		
3. Details of Notice vide which discrepancies were intimated	Notice No.	Notice date
4. Reply		
5. Documents Attached		

6. Verification-

I, _____, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Signature of Authorized Signatory

Date:

Name

Designation / Status -----



FORM VAT ASMT-03
[see rule 45(3), 47(2) & 49(2)]

ARN:

Date:

To

TIN-

Name of the dealer/person-

Address -

Tax period - F.Y. -

ARN. of notice - Date -

Order of acceptance of reply against the notice

This has reference to your reply dated ----- in response to the notice issued vide reference no. --
----- dated --- . Your reply has been found to be satisfactory and accordingly no further action
is required to be taken in the matter.

Signature

Name

Designation

W

FORM VAT ASMT-04

[see rule 48]

ARN:

Date:

To,

TIN-

Name of the dealer/person-

Address -

Tax Period --

F.Y. -----

Under VAT/CST Act

Notice for assessment under Section 21(4)

It has come to my notice that you/your company/firm, though liable to be registered under section 10 of the Act, have/has failed to obtain registration and to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts --

Grounds --

Conclusion -

Accordingly, you are hereby directed to show cause as to why the tax liability along with applicable interest should not be determined against you and why a penalty should not be imposed for contravention of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on ----- (date) at ----- (time), (Place).

Signature

Name

Designation

2

FORM VAT ASMT-05

[see rule 45(4), 47(3), 48, 49(3)(5), 50(3) & 84(2)]

ARN;

Date:

To,

TIN-

Name of the dealer/person -

Address -

Tax Period : F.Y. :

Return Type :

Notice Reference No.:

Date :

Assessment order under the Act

The notice referred to above was issued to you under the Act. The reply submitted by you has been found to be unsatisfactory on the following grounds:

Therefore, based on the information available with the Department, the amount assessed as payable by you is as under:

Introduction :

Submissions, if any :

Discussion and Findings :

Conclusion :

Amount assessed and payable (Details in Annexure):

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax period		VAT/CST	Tax	Interest	Penalty	Others	Total
			From	To						
1	2	3	4	5	6	7	8	9	10	11
Total										

2

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be calculated and paid along with the dues stated in the order.

You are also informed that if you deposit the demand within a period of ----- days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature

Name:

Designation

Jurisdiction

W

FORM VAT ADT-01

[see rule 51(3)]

ARN:

Date:

To,

TIN-

Name of the dealer/person-

Address -

Period - F.Y.(s) -

Notice for conducting audit

Whereas it has been decided to undertake an audit of your books of account and records for the financial year(s)..... to in accordance with the provisions of section 23. I propose to conduct the said audit at my office/at your place of business on

And whereas you are required to:-

(i) provide the undersigned with necessary facility to verify the books of account and records or other documents as may be required in this context, and

(ii) furnish such information as may be required and render assistance for timely completion of the audit.

You are hereby directed to attend in person or through an authorized representative on (date) at.....(place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit.

In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings, as deemed fit, may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard.

Signature

Name

Designation

W

FORM VAT ADT-02*[see rule 51(6)]*

ARN:

Date:

To,

TIN -

Name of the dealer/person -

Address-

Audit Report No.dated

Audit Report under section 23

Your books of account and records for the F.Y..... have been examined and this Audit Report has been prepared on the basis of information available / documents furnished by you and the findings are as under:

	VAT	CST	Others	Total
Short payment of Tax				
Interest				
Anyother amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder; failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature

Name

Designation



FORM VAT ADT-03

[see rule 51(6)]

Reply to the Notice regarding audit

1. TIN		
2. Name of the dealer/person		
3. Details of Notice	ARN	Date of issue
4. Financial Year		
5. Reply		
6. Documents uploaded		
List of documents		
7. Option for personal hearing	☐ Yes	☐ No

8. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature of Authorized Signatory

Name

Status



FORM VAT ADT-04*[see rule 51(8)]***Order**

ARN. -

Date -

To

TIN -

Name of the dealer/person-

Address -

1. Details of order :

(a) Order No. :

(b) Order date :

(c) Financial year :

(d) Tax period: From --- To -----

2. Issues involved :

3. Description of goods:

Sr. No.	Name	Description

4. Section(s) of the Act under which demand is created:

5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	Tax	Interest	Penalty	Fee	Others	Total
			From	To							

1	2	3	4	5	6	7	8	9	10	11	12
Total											

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

W

FORM VAT DRC - 01*[see rule 61(1)(2)]*

ARN:

Date:

To ,

TIN -

Name of the dealer/person-

Address -

Summary of Outstanding Demands

(Amount in Rs.)

Sr. No.	F.Y.	Date of order	Tax Period		Act	Applicable section	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Signature

Name

Designation

Jurisdiction

FORM VAT DRC-02*[see rule 46(1)]***PART-A (System Generated)****Intimation of difference in liability reported in Form VAT RET-01 and VAT RET-03**

Ref No:

Date:

TIN:

Name:

1. It is noticed that the tax payable by you, in accordance with the Form **VAT RET-01** exceeds the amount of tax paid by you in accordance with the return furnished in FORM RET-03 for the period<from><to> by an amount of Rs. The details thereof are as follows:

Form Type	Liability declared/ paid (in Rs.)			
	VAT	CST	Others	Total
Form VAT RET-01				
FORM VAT RET-03				
Difference in liability				

2. In accordance with sub-rule (1) of rule 46, you are hereby requested to either pay the said differential tax liability, along with interest under section 14, through FORM PMT-06 and furnish the details thereof in Part-B of FORM VAT DRC-02, and/or furnish the reply in Part-B of FORM VAT DRC-02 incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 28 of the Act.

This is a system generated notice and does not require signature.

PART-B**Reply by Taxpayer in respect of the intimation of difference in liability**

Reference No. of Intimation:

Date:

A. I have paid the amount of the differential tax liability, as specified in **Part A** of **FORM VAT DRC-02**, fully or partially, along with interest under section 14, through **FORM VAT PMT-06**, and the details thereof are as below:

ARN of FORM VAT PMT-06	Paid Under Head	Tax Period	VAT	CST	Others	Total

AND/OR

B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Excess Liability paid in earlier tax periods in FORM VAT RET-03	
2	Some transactions of earlier tax period which could not be declared in the FORM VAT RET-01 of the said tax period but in respect of which tax has already been paid in FORM VAT RET-03 of the said tax period and which have now been declared in FORM VAT RET-01 of the tax period under consideration	
3	FORM VAT RET-01 filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
4	Any other reasons	

Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name:

Designation/Status:

Place:

Date:

W

FORM VAT DRC- 03

[see rules 25(6),50(2)&60(3)(5)]

Intimation of payment made voluntarily or made against the Notice

1.	TIN												
2.	Name of the dealer/person												
3.	Cause of payment												
4.	Section under which voluntary payment is made												
5.	Details of i. Audit ii. Inspection or investigation iii. After issuance of notice iv. Scrutiny, v. Deposit of Erroneous Refund of unutilized ITC, vi. Non-receipt of foreign remittance in respect of refund of unutilized ITC on export of goods under Rule vii. Mismatch in liability reconciliation statement in Annual Return viii. Others (specify)	Reference No./ARN				Date of issue/filing							
6.	Financial Year												
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)												
Sr. No.	Tax Period	Act	Section	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry	Type of payment Full/Partial
1	2	3	4	5	6	7	8	9	10	11	12	13	

②

8. Reasons, if any -

9. Verification-

I hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name

Designation / Status

Date

Note -

1. Payment to be made only in cash for deposit of erroneous refund of unutilized Input Tax Credit (ITC)
2. ARN of FORM VAT RFD-01 to be mentioned mandatorily if cause of payment is selected as – 'deposit of erroneous refund of unutilized ITC'.



FORM VAT DRC – 04

[see rule 50(2)&60(3)]

ARN:-

Date:

To

TIN/ Temp. ID-

Name of the dealer/person-

Address-

Tax Period -----

F.Y. -----

Reference Number -

Date —

Acknowledgement of payment made voluntarily

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid.

This is a system generated acknowledgement and does not require signature.”.

Date .

Signature of Authorized Signatory

Name

Designation



FORM VAT DRC- 05

[see rule 60(5)]

ARN:

Date:

To
TIN/ID -

Name of the dealer/person

Address -

Tax Period

F.Y.

SCN -

Date -

ARN -

Date -

Intimation of conclusion of proceedings

This is in reference to the notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---- , the proceedings initiated vide the said notice are hereby concluded.

Signature

Name

Designation

Copy to -

W

FORM VAT DRC-06

[see rule 84(2)]

Notice

1. The conveyance bearing No. _____ was intercepted by _____
(Name and Designation of the authorized officer) on _____ (date) at _____ (time) at
_____ (place). The statement of the driver/person in charge of the vehicle was recorded on
_____ (date).

2. The goods in movement were inspected and the following discrepancies were noticed.

- (i) _____
- (ii) _____
- (iii) _____

3. In view of the above, the goods and the conveyance (...) were detained (...) by issuing an order of detention in **FORM VAT INS-03 Part-B** and the same was served on the person in charge of the conveyance on _____ (date).

4. Post detention inquiry/physical verification of goods has been carried out and the following discrepancies were found:

.....
.....

5. Sub-section (13) of section 35 of the Rajasthan Value Added Tax Act, 2025 provides for the release of goods and conveyance detained on the payment of tax and penalty as under:

.....
.....

6. Rule 83 and Rule 84 provide for the release of goods upon furnishing security in **FORM VAT INS-06**.

7. You are hereby directed to **show cause**, within seven days from the receipt of this notice, as to why the proposed tax and penalty mentioned above should not be payable by you.

8. You are hereby directed to appear before the undersigned on **DD/MM/YYYY** at **HH/MM**.

9. If you fail to furnish a reply or appear, the case will be decided **ex-parte** on the basis of available records and on merits.

To,

Sri. _____

Driver/Person in charge

Vehicle/Conveyance No: _____

Address: _____

W

FORM VAT DRC-07

[see rule 49(5), 50(1)(3), 59, 60(1(4))(5) & 84(2)]

Notice for payment of demand

Part A

ARN:

Date:

To

TIN-

Name of the dealer/person-

Address-

Intimation of liability

Please refer to the attached proceedings. In this regard, the amount of tax/interest/penalty payable by you with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax	Interest	Penalty	Others	Total

The grounds and quantification are attached.

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by, failing which recovery proceedings will be initiated.

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form.

Signature

Name

Designation

Upload Attachment



Part B

Reply to the communication for payment before issue of Recovery Notice

ARN:

Date:

Please refer to Intimation ID..... in respect of Case ID.....vide which the liability of tax payable as ascertained was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially/ fully to the extent of Rs. throughand the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Signature of Authorised Signatory

Name

Designation / Status

Upload Attachment

W

Part C

Acceptance of submission and/or payment made

ARN:

Date:

To

TIN.....

Name of the dealer/person.....

Address.....

This has reference to the reply furnished vide reference no. ----- dated ----- in response to the communication issued in << >> vide reference no. ----- dated -----, along with the payment made through **FORM VAT DRC-03** vide reference no. ----- dated -----, The said submission and the payment made by you has been found satisfactory and hence accepted.

AND/OR

This has reference to the reply furnished vide reference no. ----- dated ----- in response to the communication issued in << >> vide reference no. ----- dated -----, The said reply has been found satisfactory and hence accepted.

Signature

Name

Designation

Upload Attachment

W

FORM VAT DRC - 08*[see rule 60(6)]*

ARN.:

Date:

Summary of Rectification /Withdrawal Order

To

TIN

Name of the dealer/person

Address

1. Particulars of order:	
(a) Financial year, if applicable	
(b) Tax period, if any	From --- To ----
(c) Section under which order is passed	
(d) Original order no.	
(e) Original order date	
(f) Rectification order no.	
(g) Rectification order date	
(h) Reference no., if applied for rectification	
(i) Date of Reference no.,	

2. Your application for rectification of the order referred to above has been examined.

It has come to my notice that the above said order requires rectification (Reason for rectification as per attached annexure)

3. The order referred to above (issued under section ____) requires to be withdrawn.

4. Description of goods / services (if applicable) :

Sr. No.	Name	Description

5. Section of the Act under which demand is created:

6. Details of demand, if any, after rectification:

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	Section	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												



You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

W

FORM VAT DRC-09*[see rule 62]*

To,

Particulars of defaulter—

TIN —

Name of the dealer/person -

Demand order no.-

Date:

Reference no. of recovery-

Date:

Period:

Order for recovery through specified officer

Whereas a sum of Rs. ----- on account of tax, cess, interest and penalty is payable under the provisions of the Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Total						

Remarks

You are, hereby, required under the provisions of RVAT Act, 2025 to recover the amount due from the << person >> as mentioned above.

Place:

Date:

Signature

Name

Designation



FORM VAT DRC-10

[see rule 63(1)]

Notice to third person

To

The _____

Particulars of defaulter -

TIN -

Name of the dealer/person -

Demand order No.:

Date:

ARN of recovery:

Date:

Period:

- Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<VAT/CST >> Act by <<Name of dealer>> holding <<TIN>> who has failed to make payment of such amount; and/or
- It is observed that a sum of rupees ----- is due or may become due to the said dealer from you; **or**
- It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said dealer.
- You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions of Rajasthan Value Added Tax Act, 2025.
- Please note that any payment made by you in compliance of this notice will be deemed under section --- of the Act to have been made under the authority of the said dealer and the certificate from the Government in **FORM VAT DRC-11** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.
- Also, please note that if you discharge any liability to the said dealer after receipt of this notice, you will be personally liable to the State Government under section 28 of the Act to the extent of the liability discharged, or to the extent of the liability of the person for tax, cess, interest and penalty, whichever is less.
- Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature

Name

Designation

Place:

Date:

②

FORM VAT DRC-11

[see rule 63(2)]

Certificate of Payment to a Third Person

In response to the notice issued to you in **FORM VAT DRC-10** bearing reference no. _____ dated _____, you have discharged your liability by making a payment of Rs. _____ for the defaulter named below:

TIN –

Name of the dealer/person

Demand order no.:

Date:

ARN of recovery:

Date:

Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature

Name

Designation

Place:

Date:

②

FORM VAT DRC-12

[see rule 64]

**APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A
DECREE**

To

The Magistrate /Judge of the Court of

Demand order no.:

Date:

Period

Sir/Ma'am,

This is to inform you that as per the decree obtained in your Court on the day of
20..... by (name of defaulter) in Suit No. of 20..., a sum of
rupees ----- is payable to the said dealer. However, the said dealer is liable to pay a sum of
rupees ----- under the provisions of the<< VAT/CST/CESS>> Act vide order number -----
dated -----.

You are requested to execute the decree and credit the net proceeds for settlement of the
outstanding recoverable amount as mentioned above.

Place:

Date:

Signature

Name

Designation



FORM VAT DRC-13
[see rule 68]

To

Name & Address of District Collector

.....

Demand order no.:

Date:

ARN of recovery:

Date:

Period:

Certificate of action under Rajasthan Value Added Tax Act, 2025 for recovery of dues

I..... do hereby certify that a sum of Rs..... has been demanded from and is payable by M/s..... holding TINunder <<VAT/CST /CESS>> Act, but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<< demand details >>

The said TIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

You are requested to take early steps to realise the sum of rupees ----- from the said defaulter as if it were an arrear of land revenue.

Signature
Name
Designation

Place:

Date:

W

FORM VAT DRC-14

[see rule 69(1)]

Application for Payment in Installments

1. Name of the dealer/person-
2. TIN -
3. Period _____

In accordance with the provisions of section 41 of the Act, I request you to allow me to pay such tax/other dues in -----installments for reasons stated below:

Demand Description	VAT	CST	CESS
Tax			
Interest			
Penalty			
Fees			
Cess			
Others			
Total			

Reasons: -

Upload Document

Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name

Place:

Date:

@

FORM VAT DRC-15

[see rule 69(2)]

Reference No
To

Date

TIN

Name of the dealer/person.....

Address

Demand Order No.....

Date:.....

Period -

Order for acceptance/rejection of application for payment in instalments



This is in reference to your above referred application, filed under section 41 of the Act. Your application for payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues amounting to rupees ----- in _____ monthly instalments.



This is in reference to your above referred application, filed under section 41 of the Act. Your application for payment of tax/other dues in instalments has been examined and in this connection it is stated that the application is rejected on the following grounds:

Place :

Date :

Signature

Name

Designation

(w)

FORM VAT DRC -16

[see rule 70(1)(2)]

ARN:

Date:

To

.....

.....

(Bank/ Post Office/Financial Institution/Immovable property registering authority/ Regional Transport Authority/Other Relevant Authority)

Provisional attachment of property under section 27

It is hereby informed that M/s ----- (name) having principal place of business at ----- (address) bearing registration number as ----- (TIN/ID), PAN is a registered taxable person under the <<VAT/CST>> Act.

Proceedings have been initiated against the aforesaid person under section 28 of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<Saving / current / FD/RD / depository >>account in your << Bank/Post office/financial institution>> having account no. << A/c no. >>;

OR

Property located at << property ID & location>>.

OR

Vehicle No. <<description>>

OR

Others (please specify) <<description>>

W

In order to protect the interests of revenue and in exercise of the powers conferred under section 27 of the Act, I ----- (name), ----- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

OR

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

This order shall cease to have effect, on the date of issuance of order in FORM VAT DRC-17 by the Commissioner, or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier.

Signature

Name

Designation

Copy to (person)

W

FORM VAT DRC – 16A

[see rule 70(5)]

ARN.:

Date:

ARN No. of Order in FORM VAT DRC-16:

To
The Commissioner

.....

Application for filing objection against provisional attachment of property

Whereas, an order in FORM VAT DRC-16 has been issued for provisional attachment of the following property under the provisions of section 27 of the Act vide ARN No.....

Ref ID	
Property provisionally attached	<< property id & location>>
Account provisionally attached	<<saving/current/FD/RD/depository account no>>
Vehicle provisionally attached	<<Vehicle details>>
Any other property	<<details >>

2. In accordance with the provisions of Rule 70(5) of the Rajasthan Value Added Tax Rules, 2026, I hereby submit my objection on the basis of following facts and circumstances.

.....

- Documents to be uploaded

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name-

TIN (in case of registered person)-

PAN and/or Aadhaar No. (in case of others)-

Place –

Date –

W

FORM VAT DRC-17

[see rule 70(3)(5)&(6)]

ARN.:

Date:

To

.....

.....

(Bank/ Post Office/Financial Institution/Immovable property registering authority/ Regional Transport Authority/Other Relevant Authority)

Order reference No. -

Date -

Restoration of provisionally attached property / Bank account under section 27

Please refer to the attachment of << saving / current / FD/RD>> account in your<< bank/post office/financial institution>> having account no. -----, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the dealer. Now, there is no such requirement of attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the dealer. Now, there is no such requirement of attachment of the said property. Therefore, the said property may be restored to the dealer concerned.

Signature

Name

Designation

Copy to -



FORM VAT DRC-18*[see rule 71]*

To

The Liquidator/Receiver,

Name of the dealer/person:

TIN:

Demand order no.:

Date:

Period:

Intimation to Liquidator for recovery of amount

This is in reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<TIN>>.

In this connection, it is informed that the said company owes / likely to owe the following amount to the State Government:

Current/Anticipated Demand

(Amount in Rs.)

Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
VAT						
CST						
Others						
Total						

You are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company.

Signature

Name

Designation

Place:

Date:



FORM VAT DRC-19*[see rule 72]*

ARN

Date

To

TIN -

Name of the dealer/person -

Address -

Demand Order No.:

Date:

Reference number of recovery:

Date:

Period:

Reference No. in Appeal or Revision or any other proceeding - Date:

Continuation of Recovery Proceedings

- This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.....
- The Appellate /Revisional authority/Adjudicating authority or Appellate authority under Insolvency & Bankruptcy Code/Court << name of authority / Court>>has enhanced/reduced the dues covered by the above mentioned demand order No.....dated.....vide order no. ----- dated ----- and the dues now stands at Rs.....
- The recovery of enhanced/reduced amount of Rs..... stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision or any other proceedings. The revised amount of demand after giving effect of appeal / revision or any other proceedings is given below:

Financial year:

(Amount in Rs.)

Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
VAT						
CST						
Others						
Total						

Place:

Date:

Signature

Name

Designation



FORM VAT RFD-01

[see rule 75(2)(3)&76(3)(4)(5)]

Application for Refund

1.	TIN / Temporary ID							
2.	Name of the dealer/person							
3.	Address							
4.	Tax period (if applicable)	From <Year><Month>		To		<Year><Month>		
5.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Total						
6.	Grounds of refund claim (select from drop down)	(a)	Accumulated ITC					
		(b)	Exports of goods					
		(c)	On account of order					
		(d)	On account of sale made to SEZ unit/ SEZ developer					
		(e)	Excess payment of tax, if any					
		(f)	Any other (specify)					
7.	Details of Bank account	Name of bank	Address of branch	Name of Account Holder	IFSC	Type of account	Account No.	
8.	Whether Self-Declaration filed by Applicant, if applicable				☐ Yes ☐ No			

DECLARATION

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of sales of goods covered under this refund claim.

Signature

Name –

Designation / Status



UNDERTAKING

I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances.

Signature-

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of sub-section (2) of section 12 have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF- DECLARATION

I _____ (Applicant) having TIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name

Designation / Status

Q

10. Verification

I/We <Dealer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory
(Name)

Designation/ Status

W

Annexure-1

Statement -1

Refund on account of ITC accumulated due to rate of tax on purchases being higher than rate of tax on sales

Details of Purchase	Details of Sale	Output tax	Net input tax credit	Refund amount to be claimed

Statement -2

Refund on account of sales in the course of export out of territory of India

S. No.	Document Details				Description of Goods		Shipping bill/ Bill of export/ Endorsed invoice no.	
	Type of Document	No.	Date	Value	Qty	Value	No.	Date
1	2	3	4	5	6		7	8

Statement - 3

Refund on account of sales made to SEZ unit or SEZ Developer

S. No.	Goods Purchased			Description of Goods		Tax Paid
	TIN	Vat Invoice	Date	Quantity	Value	

Statement-4

Refund on account of Excess payment of tax, if any in case of last return filed.

@

S.No.	Document/Invoice Details			Details of amount paid				Details of refund claimed		
	Type of document	Ref.no	Date	VAT	Interest	Any other (please specify)	Reason for excess payment	VAT	Interest	Any other (please specify)

Statement-5

Refund for unregistered persons

Sl. No.	TIN	Document/Invoice Details				Tax Paid			Details of payment of invoice value to the seller		Details of payment received		Refund Amount Claimed
		Type of document	No.	Date	Taxable Value	VAT	Other	total	Date	Amount	Date	Amount	

Statement-6

Refund on account of Order

Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any
(i)	Assessment				
(ii)	Appeal				
(iii)	Any other order (specify)				

W

Annexure-2

Certificate

This is to certify that in respect of the refund amounting to Rs.<◇> ----- (in words) claimed by M/s----- (Applicant's Name) TIN/ Temporary ID----- for the tax period <---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:



FORM VAT RFD-01 W

[see rule 76(4)(5)]

Application for Withdrawal of Refund Application

1. ARN:
2. TIN:
3. Name of the dealer/person :
4. Tax Period:
5. Amount of Refund Claimed:
6. Grounds for Withdrawing Refund Claim:
 - i Filed the refund application by mistake
 - ii Filed Refund Application under wrong category
 - iii Wrong details mentioned in the refund application
 - iv Others (Please Specify)
7. Declaration: I/We <dealer's Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Signature of Authorised Signatory

Name

Designation/ Status

W

FORM VAT RFD-02*[see rule 76(1)(2)]***Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

TIN/ Temporary ID, if applicable :

Applicant's Name :

Form VAT RFD-01 No. :

Jurisdiction :

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
VAT						
CST						
Total						

②

FORM VAT RFD-03

[see rule 76(3)]

Deficiency Memo

ARN. :

Date:

To

TIN-

Name of the dealer-

Address-

Subject: Refund Application Reference No. (ARN)Dated

.....<DD/MM/YYYY>.....

This has reference to your above mentioned application filed under section 31 of the Act.
Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description
1.	
2.	

You are advised to file a fresh refund application after rectification of above deficiencies.

Date:

Signature :

Place:

Name of Authorised Officer:

Designation:

W

FORM VAT RFD-04*[see rule 76(4)&77(1)(2)(4)(5)]***Refund Sanction and Rejection**

Order No.:

Date:

To

TTN/ Temporary ID-

Name of the dealer-

Address-

Notice No. (If applicable)-

Acknowledgement No.Dated

Refund Sanction/Rejection Order

This has reference to your above mentioned application for refund filed under section 31 of the Act/ interest on refund.

<< reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

Description	Value Added Tax					
	Tax	Interest	Penalty	Fees	Others	Total
1. Amount of refund/interest claimed						
2. Refund amount inadmissible						
3. Gross amount to be paid						
4. Amount adjusted against outstanding demand (if any) under repealed act, this Act or the Central Sales Tax Act 1956. Demand Order No..... date....., Act Period						
5. Net amount to be paid						



1. I hereby sanction an amount of _____ to M/s _____ having TIN _____ under Section 31 of the Act

(a) and the amount is to be paid to the bank account specified by him in his application;
and

(b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the table above;
and

(c) an amount of ----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application.

Or

2. I hereby reject an amount of _____ to M/s _____ having TIN _____ due to the following reason.

-
-

Date:

Place:

Signature:

Name:

Designation:

W

FORM VAT RFD-05*[see rule 76(4), 77(5) & 79(2)]***Payment Order**

Payment Order No: -

Date:

To

Refund Sanction Order No. Order Date.....

TIN/ Temporary ID -

Name of the dealer/person-

Refund Amount (as per Order):

Description	Value Added Tax					
	Tax	Interest	Penalty	Fees	Others	Total
Net Refund amount sanctioned						
Interest on delayed Refund						
Total						

Details of the Bank		
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name of Account Holder	
iv.	Name and Address of the Bank /branch	
v.	IFSC	
vi.	MICR	



Date:
Place:

Signature
Name:
Designation:
Office Address:

To
(TIN/ Temporary ID)
(Name of the dealer)
(Address)



FORM VAT RFD-06*[see rule 76(4)&77(3)]*

ARN:

Date:

TIN/Temp. ID-

Name of the dealer-

Address -

ARN-

Part-A**Order for withholding the refund**

Refund payable to the dealer with respect to ARN specified above is hereby withheld in accordance with the provisions of section 32 of the RVAT Act, 2025. The reasons for withholding are given as under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	
3	Amount Inadmissible in RFD-04	
4	Amount Adjusted in RFD-04	
5	Amount Withheld	
6	Reasons for withholding	○ Amount is sub-judice ○ Adverse effect on revenue ○ Others, (specify)
7	Description of the reasons	
8	Record of Personal Hearing	



Part-B

Order for release of withheld refund

This is in reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	
3	Amount Inadmissible in RFD-04	
4	Amount Adjusted in RFD-04	
5	Amount Withheld in RFD-06 part A	
6	Amount Released	
7	Amount to be Paid	

Date:

Place:

Signature:

Name:

Designation:



FORM VAT RFD-07

[see rule 76(4), 77(4) & 79(3)]

Notice for Rejection or Withholding of Refund

No.:

Date:

To

TIN/ Temporary ID-

Name of the dealer-

Address-

ARN..... Dated

This is in reference to your above mentioned application for refund, filed under section 31 of the Act. On examination, it appears that refund application is liable to be rejected / withheld on account of the following reasons:

S.No	Description (reasons for withheld of refund)	Amount to be withheld
i.		
ii		
iii	Other	

You are hereby required to explain why your refund claim, to the extent of the amount specified above, should not be rejected / withheld for reasons stated above.

☐ You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice

☐ You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:

Place:

Signature:

Name:

Designation:



FORM VAT RFD-08*[see rule 77(4)&79(3)]***Reply to notice regarding refund**

ARN:

Date:

1.	ARN of Notice		Date of issue							
2.	TIN									
3.	Name of the dealer									
4.	Reply to the notice									
5.	List of documents uploaded									
6.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. <table border="0" style="width: 100%;"><tr><td style="width: 50%;">Place</td><td style="width: 50%;">Signature of Authorized Signatory</td></tr><tr><td>Date</td><td>Name</td></tr><tr><td></td><td>Designation/Status</td></tr></table>				Place	Signature of Authorized Signatory	Date	Name		Designation/Status
Place	Signature of Authorized Signatory									
Date	Name									
	Designation/Status									



FORM VAT INS-01

[see rule 82 (1)]

AUTHORISATION FOR INSPECTION OR SEARCH OR SEIZURE

To

.....
.....

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

A. M/s. _____

- ☐ has suppressed transactions relating to sale/purchase of goods,
- ☐ has suppressed transactions relating to the stock of goods in hand,
- ☐ has claimed input tax credit in excess of his entitlement under the Act,
- ☐ has claimed refund in excess of his entitlement under the Act,
- ☐ has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;

OR

B. M/s. _____

- ☐ is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of tax have been stored,
- ☐ has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.

OR

C.

- ☐ goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—

in exercise of the powers conferred upon me under section 35 of the Act, I authorize and require you to inspect and/or search the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder. and if any goods or documents and/or other things relevant to



the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Appropriate action under the Act shall be initiated if any attempt on the part of the person is made to mislead, tamper with the evidence or refusal to answer the questions relevant to inspection / search operations or making of false statement or providing false evidence.

Given under my hand & seal this day of (month) 20.... (year). Valid for day(s).

Seal

Place

Signature, Name and designation of the
issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)

A handwritten signature or mark, possibly a stylized 'W' or 'U', enclosed in a circular loop.

FORM VAT INS-02
[see rule 82(3)&83(1)]

ORDER OF SEIZURE

Whereas an inspection under sub-section (1) / search under section 35 was conducted by me on ___/___/___ at ___:___ AM/PM in the following premise(s):

Details of premises

which is/are a place/places of business/premises belonging to:

Name of Person

TIN, if registered

in the presence of following witness(es):

1. Name and address
2. Name and address

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (3) of section 35, I hereby seize the following goods/ books/ documents and things:

A) Details of Goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

B) Details of books / documents / things seized:

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
1	2	3	4

②

and these goods and or things are being handed over for safe upkeep to:

Name and address

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

Name and address

W

FORM VAT INS-03
[see rule 82(5)&83(2)]

ORDER OF PROHIBITION

PART-A

Whereas an inspection under section 35 was conducted on ___/___/___ at ___:___ AM/PM
in the following premise(s):

Details of premises

which is/are a place/places of business/premises belonging to:

Name of Person

TIN, if registered

in the presence of following witness(es):

1. Name and address

2. Name and address

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under section 35, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5
Place: Date:			Name and Designation of the Officer	

Signature of the Witnesses

	Name and address	Signature
1.		
2.		

To:
Name and address



PART-B

The goods conveyance bearing No. _____ was intercepted and inspected by the undersigned on _____ at _____ (place and time) AM/PM. At the time of interception, the owner/ driver/ person in charge of the goods/ conveyance is Shri _____.

At the time of inspection following discrepancies were found:

Tick	Reason for Detention
☐	The owner/ driver/ person in charge of the goods conveyance Shri _____ has not tendered any documents for the goods in movement
☐	Prima facie, the documents tendered are found to be defective
☐	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification
☐	Others (Specify): _____

In view of the above discrepancies, the goods and conveyance are required to be detained for further proceedings. Hence, the goods and above conveyance are detained by the undersigned and the driver/person in charge of the conveyance is hereby directed to station the conveyance at _____ (place) at his own risk and responsibility and not to part with any goods, till the issue of release order in FORM VAT INS -05

Signature: _____
Designation of the Authorised Officer: _____

To,
Shri _____
Driver/Person in charge
Vehicle/Conveyance No: _____
Address: _____



FORM VAT INS-04

[see rule 82(6)]

BOND FOR PROVISIONAL RELEASE OF GOODS SEIZED

I.....of.....hereinafter called "obligor(s)" am held and firmly bound to the Governor of the State of Rajasthan (hereinafter called "the Governor") in the sum of.....rupees to be paid to the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS in accordance with the provisions of section 35 the goods have been seized vide order numberdated..... having valuerupees involving an amount of tax of rupees. On my request the goods have been permitted to be released provisionally by the authorised officer on execution of the bond of valuerupees and a security ofrupees against which cash/bank guarantee has been furnished in favour of the Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the Authorised officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the authorized officer are duly paid within ten days of the date of demand thereof being made in writing by the said Authorised officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force:

AND the Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day herein before written by the obligor(s).

Signature(s) of obligator(s).



Date :

Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date:

Place:

Accepted by me this.....day of(month).....(year).....
(designation of officer)for and on behalf of the Governor.

(Signature of the Officer)

Name

Designation

Date:

A handwritten mark, possibly a signature or initials, consisting of a circle with a stylized 'w' or 'u' inside.

FORM VAT INS-05
[see rule 82(8)&83(3)]

**ORDER OF RELEASE OF GOODS/ THINGS (applicable for PERISHABLE OR
HAZARDOUS NATURE also)**

Whereas the following goods and/or things were seized on ___/___/___ from the following premise(s)/Vehicles:

Details of premises/Vehicles

which is/are a place/places of business/premises belonging to:

Name of Person

TIN, if registered

Details of goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

and since these goods are of perishable or hazardous nature and since an amount of Rs. _____ (amount in words and digits), being an amount equivalent to the:

- ☐ market price of such goods or things
- ☐ the amount of tax, interest and penalty that is or may become payable

has been paid, I hereby order the above mentioned goods be released forthwith.

Signature

Place:

Name

Designation of the Officer

Date:

To:
Name and Designation



Form VAT INS-06

[see rule 83(3)&84(2)]

Surety Bond

1. KNOW ALL MEN by these presents that I/we..... (name) S/o (in case of individual)..... aged(in case of individual (status) of M/s(Address), am/are held and firmly bound unto the Governor of Rajasthan exercising the executive power of the Government of the State of Rajasthan (hereinafter referred to as the "Government"), which expression shall unless excluded by or repaginate to the context, include his successors in office and assigns including any officer appointed or holding office under the Rajasthan VAT Act, 2025 in the sum of rupees(amount in figures)..... (Amount in words) hereinafter referred to as " the said sum" to be paid to the Government or any of its officer on demand, for which payment well and truly to be made, I/we bind myself /ourselves made my/our heirs, executors administrators and legal representatives by these presents.

2. (i) Whereas the above bounden has been required under the Act by the Joint Commissioner/ Deputy Commissioner / Assistant Commissioner to furnish security/additional security for the said sum for the purpose of securing timely payment of the amount of any tax or other sum payable under the act by him /them/ and / or for the save custody and proper use of declaration forms supplied under the Act and the Rules made their under to him/them and for indemnifying the Government against all losses, costs or expenses which the Government may, in any way, suffer, sustain or pay by reason of the omission, default or failure of the above bounden or any person acting under or for him/them to pay such tax or sum in the manner and by the time provided by or prescribed under/ the said act;

Or

(ii) Whereas the above bounden on application under the Act to or the Commissioner/ Special Commissioner, Commercial Taxes or Additional Commissioner (Administration)/ (Appeals), Commercial Taxes, having jurisdiction, to stay the recovery of demand or to allow instalments, has been called upon to execute a bond with two sureties in favour of the Government in the above mentioned sum of Rs.(in figures.....(in words) for ensuring the due discharge by the said bounden of the liabilities under the provisions of the Act. and the rules made thereunder and in accordance with the orders passed and the directions given by the Competent Authority and for indemnifying the Government against all losses, costs or expenses which the Government may in any way suffer, sustain or pay, by reason of the default or failure in due discharge of liabilities under the Act or the rules , of the said bounden , or any person acting under him/them or for whom he may be responsible;

or

(iii) Whereas in pursuance of the order of(designation) to release the seized goods / vehicle /accounts..... (in case of goods, description of goods with weight and value /in case of vehicle description of vehicle including registration number /in case of accounts, description of account) the above bounden has been called upon to execute a bond with two sureties in favour of the Government in the above mentioned sum of Rs. (in figures) (in words) for ensuring compliance by the said bounden of the directions given from time to time in this behalf and for indemnifying the Government against all losses, costs or expenses which



the Government may in any way suffer, sustain or pay, by reason of the default or failure in compliance of the directions given of the said bounden or any person acting under him/them, or for whom he may be responsible;

or

(iv).....
.....

3. Now the condition of the above written bond is such that if the said bounden, his/their heirs, executors or administrators or legal representatives or any person acting under or for him/them pays the full amount of tax, demand or other sum payable by him/them under the Act or the rules or discharges the liabilities undertaken by him/them or attributable to him/them, or carries out the orders and complies with the directions given to him/them/this obligation shall be void and of no effect, otherwise the same shall be and remain in force;
4. And is hereby further agreed that in the event of death of the said bounden or on the final cessation of his liability this bond shall remain with the authority before whom it is executed for a period of twelve years from the date of the occurring of any of the events aforesaid for recovering any tax, demand or other sum payable by the above bounden for any loss, costs or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden;
5. Provided always that without prejudice to any other right or remedies for recovering the tax, demand or other sum or loss costs or expenses as aforesaid, it shall be open to the Government or any of its officers to recover the amount payable under this bond as an arrear of land revenue.
6. In witness whereof the said bounden has hereunto set his and thisday of20....

Signed by the above bounden

(Signature and status)

In the presence of _

- 1.
- 2.

7. We,and.....hereby declare ourselves sureties for the above said boundenand 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 making default therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of the State of Rajasthan (hereinafter referred to as the "Government") the sum of Rs. (in figures)(in words) in which the above bounden has/have bound himself/themselves or such other lesser sum as shall be deemed to be sufficient by the Commissioner, Commercial Taxes, Rajasthan or the authority or officer before whom this security bond is furnished to recover any tax, demand or other sum payable by the above bounden and also to recover any loss, costs or expenses, which the Government may sustain, incur or pay by any omission, default or failure on the part of the said bounden or any other person acting under for him/them.



8. And we agree that the authorities mentioned in the preceding para may, without prejudice to any other rights or remedies, recover the said sum from us, jointly and severally, as an arrear of land revenue.

Names and addresses of the sureties

Details of immovable properties of sureties

1.....

1.....

2.....

2.....

9. And we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the authorities or officers concerned six calendar months notice in writing of our intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failures and insolvency on the part of the above bounden until the expiration of the said period of six months.

In the presence of the witness.

1.

1.

2.

2.

(Signature of the Sureties)

Note.

1. In para 2, the eventualities, which are not applicable should be struck and initiated by the executer.

②

FORM VAT CPD-01*[see rule 86(1)]***Application for Compounding of offence in lieu of penalty**

1.	TIN / Temporary ID	
2.	Name of the dealer/person	
3.	Address	
4.	The Section of the Act under which offence is committed	
5.	Details of adjudication order/notice	
	Reference Number	
	Date	
	Tax	
	Interest	
	Penalty	
	Others	
	Total	
6.	Brief facts of the case and particulars of the offence (s) charged:	

DECLARATION

- (1) I shall pay the compounding amount, as may be fixed by the Assessing Authority or the authorized officer.
- (2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.
- (3) I understand that, no appeal shall lie or subsist against an order of compounding of offences made under this Act.

Place:

Date:

Signature of the applicant
Name
Designation/Status



FORM VAT CPD-02*[see rule 86(3)(5)]*

ARN:

Date:

To,

TIN/ID -

Name of the dealer/person-

Address -

ARN of application-

Date of application-

Order for acceptance / rejection of application for compounding of offence in lieu of penalty

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

-
-

☐ I am satisfied that you fulfill the requirements to be allowed to compound the offences (penalty) in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

S. No.	Offence (penalty)	Compounding amount (Rs.)
(1)	(2)	(3)

You are hereby directed to pay the aforesaid compounding amount by ----- (date) and inform the undersigned of the payment. Failure to do so shall attract full penalty as per the provisions of this Act and this order shall stand void.

or

☐ Your application is hereby rejected.

Reason of Rejection:

Place:

Date:

Signature

Name

Designation



FORM VAT APL-01

[see rule 87(1)]

Memorandum for Appeal to Appellate Authority

To,

The Appellate Authority,
Commercial Taxes Department,

Tick the appropriate Act under which intends to file an appeal		The Rajasthan Value Added Tax Act, 2025	
		The Central Sales Tax Act, 1956	
1.1	Name of Appellant		
1.2	TIN		
2.	Address		
2.1	Building No./ Name		
2.2	Area/ Town and City		
2.3	District		
2.4	PIN code		
2.5	E-mail id		
2.6	Name of Authorized Representative		
Tax Type		VAT	CST
3.	Details of order appealed against		
3.1	Date of Service of Order appealed against, DD/MM/YYYY		
3.2	Name and designation of the officer whose order is appealed against		
4.	Section, under which order passed		
5.	Period to which dispute relates From To		
6.	Relief claimed in the appeal:		
a.	Total liability including Tax, Interest and Penalty		
(i)	Determined by the authority		
(ii)	Admitted by the appellant		
(iii)	Disputed by the appellant		

Or/ and

b.	Disputed by the appellant		
(i)	Disputed turnover		
(ii)	Tax due on disputed turnover		

Or/ and

c.	If rate of tax is disputed		
(i)	Turnover		
(ii)	Amount of disputed tax		

Or/and

d.	If amount of Penalty /Interest is disputed		
(i)	Section under which Penalty/ Interest is disputed		
(ii)	Amount of penalty in dispute		
(iii)	Amount of Interest in dispute		
7.	Any other relief claimed		
8	Whether the admitted liability has been paid		
9.	Whether complied with the provisions of section 37(4) of the RVAT Act, 2025		
10.	Details of amount deposited for filing of appeal:		
	Amount	Date of deposit	GRN/CIN
			Name of the Act under which amount has been deposited
11.	Grounds of Appeal (Separate ground of appeal should be mentioned under each Act)		

Date:

Place:

(digital signature)

Name of signatory

Status

VERIFICATION

I/We..... do verify that the above information and its enclosures (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed

Date:

Place:

(digital signature)

Name of signatory

Status

W

FORM VAT APL-01 W

[see rule 87(9)]

Application for Withdrawal of Appeal Application

1. TIN:
2. Name of the dealer/person
3. Name and designation of the appellant
4. Order No.& Date:
5. Ref.no. of the Appeal & Date:
6. Reasons for Withdrawal:
 - i. Acceptance of order of the assessing authority.
 - ii. Acceptance of order of a Higher Appellate Authority/ Court on similar subject matter
 - iii. Need to file appeal again after rectification of mistakes/omission in the filed appeal
 - iv. Any other reason

7. Declaration :

I/We..... hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date:

Name of Applicant

Designation/ Status.

W

FORM VAT APL-02

[see rule 87(1)(4)]

Acknowledgment for submission of appeal

Name of applicant-

TIN-

Reference Number with date -

Your appeal has been successfully filed against < Application Reference Number >

1. ARN-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
6. Amount of pre-deposit-
7. Date of acceptance/rejection of appeal-
8. Date of appearance-

Time:

Date:

Signature

Place:

Date:

Name :

Designation:

W

FORM VAT APL-03
[see rule 87(3)]
Application for Condonation of Delay

To
The Appellate Authority
Commercial Taxes Department

1. Name of Dealer /Person
2. Date of order being appealed against
3. Date of communication of said order
4. Mention delay
5. Reason(s) for delay in filing the appeal
-
-
-

In view of the above circumstances, it is requested to condone the delay in filing of appeal.

Signature

Place:

Name :

Date:

Status:

VERIFICATION

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

Signature

Place:

Name :

Date:

Status:

Instructions:

- 1 Please read the instructions carefully
- 2 All the entries should be filled.
- 3 This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of registered partnership deed and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorized Signatory, in all other cases
- 4 Enclose additional sheet(s) in case you are not able to provide all details in this space provided.
- 5 Enclose all documents/ evidence that you want to be considered



FORM VAT APL-04

[see rule 88(2)(3)]

Application of Restoration of Appeal

For office Use only

Restoration Application No.

Date of filing.....

1. Name of Dealer/
Person
2. Date of order of dismissal in default
3. Date of service of said order
4. Reason(s) for non appearance on the date of hearing.

Signature

Place:

Name :

Date:

Status:

VERIFICATION

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

Signature

Place:

Name :

Date:

Status:

Instructions:

This Form should be verified and signed by:

- a. Proprietor, in case of Proprietorship concern
- b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other Partner
- c. Managing Director or authorized signatory, in case of a Company
- d. Karta, in case of Hindu Undivided Family
- e. Authorized Signatory, in all other cases



Form VAT APL-05

[see rule 90]

Appeal to the Rajasthan Revenue and Tax Board

Appeal No.....

Date of filing

APPEAL U/S. 38 OF RAJASTHAN Value Added Tax ACT, 2025 AGAINST ORDER
DATED.....PASSED BY.....
APPELLANT.....RESPONDENT.....

1. Name of Dealer/Person

2. Address

Bldg.No./Name/Area Town/City

District (State)

Pin Code E-mail

Mobile Number (s)

3. Name of Respondent

4. Address

Bldg.No./Name/Area Town/City

District (State)

Pin Code E-mail

Mobile Number (s)

5. Date of Service of order appealed against

6. Section, under which order passed

7. Period to which dispute relates fromto.....

8. Relief claimed in appeal -

a) Total liability including tax, interest and penalty

Determined by the authority which has passed the order Rs

Admitted by the appellant Rs.

Disputed by the appellant Rs.

b) If turnover is disputed Disputed turnover Rs.

Tax due on disputed turnover Rs.

c) If rate of tax is disputed

Amount of tax disputed Rs.

d) If order of penalty /interests disputed

Section under which penalty/ interest is disputed

Amount of penalty in dispute Rs.

Amount of interest in dispute Rs.

e) Any other relief claimed

9 Grounds for appeal

.....
.....
.....

Signature

Name :

Status :

Place :

Date :



VERIFICATION

I/We do verify that the above information and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature

Name :

Status :

Place :

Date :

Instruction :

1. Please read the instructions carefully
2. All the entries should be filled.
3. The Appeal should be filed in triplicate
4. Affix court fee stamp.
5. Enclose certified copy of order against which appeal is being filed
6. Enclose proof of payment of undisputed amount
7. In case of delay, enclose form VAT APL-03 for condonation of delay
8. This Form should be verified and signed by :
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where is no Managing Partner by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director of authorized signatory , in case of a Company
 - d. Karta , in case of Hindu Undivided Family
 - e. Authorised Signatory , in all other cases
 - f. Business Manager
9. Enclose additional sheet (s) in case you are able to provide all details in the space provided.
Enclose all documents/evidence that you want to be considered in Appeal

2

Form VAT APL-06

[see rule 90]

Memorandum of Cross-Objections to the Board

Cross-objection No.....
Date of filing.....

In Appeal No..... of..... 20.....
Appellant/s..... Respondent/s.....

In the Revenue and Tax Board

Ref.: MEMORANDUM OF CROSS-OBJECTIONS under SUB-SECTION (4) & (7) OF SECTION 38
of the Rajasthan Value Added Tax ACT, 2025

1. Name of Dealer/

Person

Address

Bldg. No/Name/ Area

Town/City

District (State)

Pin Code

Email Id

Mobile Number(s)

2. Date of receipt of notice of (DD / MM / YYYY)
the Board

3. Period to which dispute relates: From To

4. Relief claimed in the memorandum of cross objections

a) If turnover is disputed

Disputed turnover Rs.

Tax due on disputed turnover Rs.

b) If rate of tax is disputed

Turnover Rs.

Amount of tax disputed Rs.

c) If order of penalty/ interest is disputed

Section under which penalty/ interest is imposed

Amount of penalty in dispute Rs.

Amount of interest in dispute Rs.

d) Any other relief claimed

Rs.

Rs.

Rs.

5. Summary of Cross-objections

6. Addresses to which notices may be sent to the Cross-Objector(s) and appellant(s)

(i) Cross Objector

(ii) Appellant

7.	Details of amount deposited for filing of appeal:			
	Amount	Date of deposit	Challan no.	Name of the Act under which amount has been deposited

2

Signature
Name:

Status:

VERIFICATION

I verify that the above information and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature
Name :

Status:

Instructions:

- 1 Please read the instructions carefully
- 2 All the entries should be filled
- 3 This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners
if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorized Signatory, in all other cases Or by the declared Business Manager
- 4 Enclose additional sheet(s) in case this space is not sufficient
- 5 Enclose all documents/ evidence that you want to be considered
- 6 The No. and year of cross objection shall be filed in the office of the Board.
- 7 The No. and year of the appeal as allotted by the Board and appearing in the notice of appeal received by the respondent is to be filled in by the Respondent.
- 8 Enclose original or certified copy along with two true copies of the order appealed against.

W

FORM VAT APL-07

[see rule 91]

**Application for Revision to the High Court under Section 39 of the
Rajasthan Value Added Tax Act, 2025**

VAT REVISION NO. DATED

(to be filed in by the office of the Registrar General/Registrar of the Rajasthan High Court)

(PETITIONER) VERSUS (RESPONDENT)

To

The Hon'ble Shri

Chief Justice and his other companion judges of the Hon'ble High Court of Judicature for Rajasthan at Jodhpur/
Jaipur Bench.

MAY IT PLEASE YOUR LORDSHIPS

The petitioner respectfully submits the following :

1. That the appeal No. of 20..... in the matter of
..... (Appellant) versus
(Respondent) has been decided by the Bench of the Board on ...
.....
2. The copy of order passed by the Board of Revenue under section 38 of the Rajasthan
Value Added Tax Act, 2025 was received by the petitioner on
3. That the brief facts of the case which are necessary and from which questions of law
have been formulated are enclosed along with relevant copies of the order of the
authorized officer/assessing authority dated
relevant order of Appellate Authority dated and the certified copy
of the order of the Board in question dated
4. That the following questions of law arise out of the said order of the Board
a.
b.
5. That the petitioner, therefore, prays under section 39 that this application may be
accepted and the questions mentioned in Para 4 above or such questions as this
Hon'ble Court thinks just and proper, may be decided.

Humble Petitioner

Name :

Status/Designation:

VERIFICATION

I verify that the contents of Para 1 to 5 above are true and correct to the best of my knowledge and belief and
nothing has been concealed.

Signature

Full name of the person

Place :

Status/Designation

Date :



AFFIDAVIT IN SUPPORT OF REVISION APPLICATION

I, S/o aged years do hereby take oath (or solemnly affirm) and state as under:

1. That I am well acquainted with the facts of the case and, therefore, am competent to swear this affidavit.
2. That I have carefully gone through the contents of this revision application.
3. That the contents of Para 1 to 5 of the application are true and correct to the best of my knowledge and belief and nothing has been omitted or concealed.
4. That no such revision application has been filed in this Hon'ble High Court prior to the present application.

Signature

Place :
Date :

Full name of the person

Status/Designation

VERIFICATION

I, the above named deponent do hereby verify that the contents of this affidavit from Para No 1 to 4 are true and correct to the best of my knowledge and belief. Nothing has been concealed and no part of it is false.

So help me God.

Declared this on _____ day of _____ month, 20

Signature

Place :
Date :

Full name of the person

Status/Designation

(W)

AFFIDAVIT IN SUPPORT OF THE DOCUMENTS

I _____ (name) son/daughter of _____ age _____ years, _____ (ward office/range) do, hereby, take oath and state as under.

1. That I am acquainted with the fact, circumstances and records of the case. Therefore, I am competent of swear this affidavit
2. That the document from Annexure _____ to _____ are Photostat/ typed Copies of the original order prepared by mechanical process and the same are correct and true copies of the original document.

Signature

Full Name of the
Deponent
Status/Designation

Place
Date

VERIFICATION

I, the above named deponent do hereby verify that the contents of this affidavit from Para No 1 to 2 are true and correct to the best of my knowledge and belief. Nothing has been concealed and no part of it is false.

So help me God.

Declared this on _____ day of _____ month, 20

Signature
Name of the person
Statuts /designation

Place :
Date :

W

FORM VAT Summon-01

[see rule 94]

Summon

1. Name of the Dealer/Person _____
 2. TIN _____
 3. GSTIN _____
 4. Address of principal place of business
Building No/ Name/ Area _____
Area/ Road _____
Pin Code _____
Email Id _____
Mobile Number(s) _____
- 4.(A) You are directed to submit:
- (1) The return related to the period _____
 - (2) The trading account for the period _____
 - (3) Books of accounts for the period from _____ to _____
 - (4) The Declaration forms in the support of sales made during the period from _____ to _____
 - (5) The proof of deposit of Tax for the period from _____ to _____.
 - (6) Audit report./CA Certificate
 - (7) Copy of Form _____ proof of export sales,
Account of declaration forms for the period from _____ to _____
 - (8) _____

_____ & so on

So as to reach the office of the undersigned on or before _____.

- (B) Whereas, your personal attendance is required to adduce evidence under the Act. regarding...
(Mention the subject matter in brief), you are hereby summoned to appear in person before me on At...Hours, in the office of undersigned and not to depart hence until permitted by me.

Please take notice that failure to furnish the above required information / documents or nonappearance, without sufficient cause, will render you liable to penalty under Sectionof the Rajasthan Value Added Tax Act, 2025.

Given under my hand and seal, this Day of , 20....

Seal

Signature _____
Name _____
Designation _____
Place _____



FORM VAT DISQ-01

[see rule 96(1)]

Application for Determination of Disputed Question

To,

The Commissioner,

Commercial Taxes Department,

Rajasthan, Jaipur.

1.1 Name of Dealer

1.2 Registration No. (TIN)

2. Address

2.1 Building No./ name

2.2 Area/ Town and City

2.3 District

2.4 PIN code

2.5 E-mail ID

3.1 Has the question arisen before any court proceedings? Yes /No

3.2 If yes specify

4.1 Has the question arisen in any proceeding under Section 21, 22, and 23 Yes/No

4.2 if yes, specify

5.1 Does the question arise from any order already passed? Yes/No

5.2 if yes, specify

6. What does the question relate to? Whether:

6.1 Any person is a dealer; Yes /No

6.2 Any particular dealer is required to be registered; Yes/No

6.3 Any transaction is a sale, and if so the sale price thereof; Yes/No

6.4 Any tax is payable in respect of any particular sale or purchase or if tax is payable, the point and the rate thereof; Yes/No

6.5 Any particular thing done to any goods amounts to or results in the manufacture of goods; Yes/No



6.6 Any dealer is entitled to any particular amount of input tax credit. Yes/No

7. Does the question relate to a transaction? Yes/No

If yes, then.-

7.1 Whether the transaction has taken place? Yes/No

7.2 If yes, then specify the tax period that the transaction relates to From DD/MM/YYYY to DD/MM/YYYY

8. What is the disputed question, on which determination is sought? Please explain it in detail.(maximum 200 words)

9. Have you previously applied for determination on similar issue(s)? Yes/No

10. If yes, then give details of determination

11. Details of deposit of fee Amount Date of deposit challan no.

Date:

Signature:

Place:

Name of signatory

Status

VERIFICATION

I/We do verify that the above information and its enclosures (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed

Date:

Signature:

Place:

Name of signatory

Status



FORM VAT TRF-01

[see rule 96(2)]

Application for Transfer of Case/File

To,

The Commissioner,

Commercial Taxes Department,

Rajasthan, Jaipur.

1.1 Name of Dealer

1.2 Registration No. (TIN)

2. Address

2.1 Building No./ name

2.2 Area/ Town and City

2.3 District

2.4 PIN code

2.5 E-mail ID

3.1 Has the matter arisen before any court proceedings? Yes/No

3.2 If yes specify

4.1 Has the matter arisen in any proceeding under Sec 21, 22, and 23 Yes/No

4.2 if yes, specify

5.1 Does the matter arise from any order already passed? Yes/No

5.2 if yes, specify

6. What does the matter relate to? Whether:

6.1 Dispute of jurisdiction; Yes/No

6.2 Apprehension of miscarriage of justice; Yes/No

6.3 Business convenience; Yes No

7. Upload documents

VERIFICATION

I/We do verify that the above information and its enclosures (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed

Date:

Signature

Place:

Name of signatory Status

Designation



Consent to use website of Commercial Taxes Department☐ Select All

- ☐ 1. This is to acknowledge that I have enrolled myself as user with the website for e-services to be provided by the Commercial Taxes Department, Rajasthan and have created a password for the purpose of using the e-services.
- ☐ 2. I undertake that the user name, password, access code or other means of gaining access to the e-Services will at all times be kept secure and confidential by me.
- ☐ 3. I agree to update my mobile number and email information following any changes and to inform online without delay by dealer data updation/update contact details.
- ☐ 4. I undertake to report any compromise or unauthorised disclosure of the user name, password, access code or other means of gaining access to the e-services of the Commercial Taxes Department, Rajasthan, without delay, via support desk or call centre. On receipt of the aforesaid notification, the department reserves the right to suspend or deactivate the user's password and reset it.
- ☐ 5. I further undertake that all electronic communications and data messages addressed by me or my authorised persons under the e-Services, are equivalent to statements made to assessing authority/authorised officer, whether made in an application, certificate, declaration, notification, return, objection, or other document made, prepared, given, filed, lodged, or furnished under the applicable laws and the applicable penalties and offences relating to false, inaccurate and misleading statements under the applicable laws shall apply to such electronic communications and data messages. I further undertake that I shall not retract from or repudiate such e-documents.
- ☐ 6. I acknowledge that all electronic communications and data messages addressed to me shall be deemed to have been received by me at the time when the electronic communications and data messages enter the facility provided under the dealer login on designated portal of the state or the inbox of the email address provided by me, regardless of whether I become aware that the electronic communications and data messages have been sent or have been actually retrieved and they shall not be invalid only on the ground that they are not personally signed or digitally signed or not signed properly.
- ☐ 7. I acknowledge that in addition to any electronic communications or data messages required from the assessing authority/authorized officer reserves the authority, by a notice in writing, to require any person, whether or not a user, to furnish, whether on that person's own behalf or as agent or trustee of another person, with such further or other information prescribed in the notice, including tax returns, notwithstanding that such information may have been purported to have been furnished by way of electronic communications and data messages.

Place:
Date:

Signature:
Name:
Designation/Status:



FORM VAT MIS-01

[see rule 98]

Application for Rectification of Mistake

TIN..... GSTIN.....

To,

The Assessing Authority
Jurisdiction

1. Name of the dealer
2. Address
Bldg No/Name/ Area
District (State)
Pin Code
3. Mobile Number(s)
4. Date of the order sought to be rectified (DD / MM / YYYY)
5. Section under which the order is passed _____
6. Have you preferred an appeal against the said order in case the order sought to be rectified has been passed by authorized officer, assessing authority or appellate authority ?
☐ Yes ☐ No
7. Grounds for rectification of the said order

Place:
Date:

Signature
Name :
Status :

Verification

I verify that the above information and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:
Date:

Signature
Name :
Status :

Instructions:

1. Read the instructions carefully.
2. All the entries should be filled in capital letters
3. Tick ✓ applicable in option boxes
4. Please ensure that the form is complete
5. This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorised Signatory, in all other cases
 - f. Or by the Business Manager
6. Enclose additional sheet(s) in case this space is not sufficient
7. Enclose all documents/ evidences that you want to be considered

FORM VAT REOP-01*[see rule 99]***Application for Reopening of Ex-Parte Assessment**

To,

The Assessing Authority

Jurisdiction

TIN..... GSTIN.....

1.	Name of the dealer	
2.	Address	
	Bldg. No/Name/ Area	
	Town/City	
	District (State)	
	Pin Code	
3.	Email Id	
4.	Mobile/Fax Number(s)	
5.	Date of the order sought to be reopened	
6.	Date of service of the order	
7.	Name of the assessing authority	
8.	Designation of the assessing authority	
9.	Period of ex-parte assessment	
10.	Section, under which the order is passed	
11.	Have you preferred an appeal against the order ?	
12.	Date of filing of application	
13.	Grounds for reopening of the said order	

Place:

Date:

Signature:

Name:

Status:

VERIFICATION

I verify that the above information and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:

Date:

Signature:

Name:

Status:



FORM VAT WO-01
[see rule 74(3)]

Certificate of Irrecoverability of Demand

S. No.	Name of task	Remarks				
1.	Name of dealer / person with address					
2.	TIN					
3.	GSTIN					
4.	Brief facts of the case					
5.	Detail of the demand	Date of assessment order	Financial Year	Amount	Name of Act	Date of Service of Demand notice
6.	Report of efforts made for recovery of outstanding demand(s)					
7.	RC Inquiry Report					
8.	Details of Property as given in RC Inquiry Report (Individual and Parental)					
9.	Report about closure of business and business place has been prepared.					
10.	Report about non-traceable at the known addresses including residential address					
11.	Report about closure / non-operation of bank accounts has been obtained from the bank, if known.					
12.	Report about non-existence of property has been obtained of the known addresses on the record.					
13.	Search report of other registrations on the GSTN portal, using the parameters such as name mobile number, e-mail ID etc. has been obtained					
14.	Search report of registration based on PAN Number has been obtained					
15.	Report from ROC in case of Pvt. Ltd, LLP and Limited companies have been					

(W)

	obtained.	
16.	Any other comments by authority.	

I, hereby, certify that as per the above proceedings, the outstanding demand is declared irrecoverable.

Signature
Name of the Assessing Authority
Jurisdiction

W

FORM VAT WO-02

[see rule 74(4)]

Approval to Write-off the Demand

S. No.	Name of task	Remarks			
1.	Name of dealer and address				
2.	TIN				
3.	GSTIN				
4.	Brief facts of the case				
5.	Detail of the demand	Date of assessment order	Financial Year	Amount	Name of Act
6.	Serial Number of Certificate of Irrecoverability				
7.	Total Amount to be written-off				
8.	Name and designation of authority issuing the certificate of irrecoverability				
9.	Name and designation of authority approving for Write-off				
10.	All required reports available on record and / or uploaded	Yes/no			
11.	Remarks of approving authority / Committee				
12.	Approval	Yes/No			

I, hereby, give approval that as per the facts submitted by the jurisdictional authority and / or recommendation of the Committee, the outstanding irrecoverable demand shall be written-off.

Signature
Name & Designation of
approving authority

Date



FORM VAT WO-03

[see rule 74(5)]

Write-off order of outstanding demand(s)

As per acknowledgement number-----, the Certificate of irrecoverability of demand has been generated for M/s-----, TIN-----, Year-----, Date of order -----, Demand (Rs.)-----, Act-----, DCR entry no.-----.

The demand thus rendered irrecoverable and on approval by competent authority is being written-off from the Demand and Collection register, as per the provisions of Rajasthan Value Added Tax Act, 2025 and rules thereof.

The demands shall only be written off in the departmental books (DCR) and the act of writing-off shall not lead to release or waiver by the Government of its claim. The Government shall have the right to recover the amount outstanding from such dealers whose demand is written-off, at any time, from the date of writing off the demand, if it appears to the Government that such dealer has assets or means to pay the demand.

Signature

Name of the assessing authority

Jurisdiction

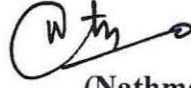
Date:



FORM WO-R
[see rule 74(6)]
Write-off Register

1.	Name of dealer				
2.	Address				
3.	TIN				
4.	GSTIN				
5.	Detail of the demand	Date of assessment order	Financial Year	Amount	Name of Act
6.	Demand and Collection Register (DCR) Number				
7.	Total Amount written-off				
8.	Name and designation of authority issuing the write off order				

[F.12(27)FD/Tax/2025- 12]
By Order of the Governor,



(Nathmal Didel)

Special Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur for publication of this notification in Part 4(C) of today's extraordinary Gazette.
2. Additional Chief Secretary to Hon'ble Chief Minister (Taxation).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to Principle Secretary, Finance.
6. PS to Secretary, Finance (Revenue).
7. Director, Information & Public Relations, Jaipur.
8. Joint Director, Finance (Computer Cell), Department for uploading this notification on website.
9. Senior Deputy Secretary, Finance (Tax).
10. Guard file



Special Secretary to the Government