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La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - II

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GOVERNMENT OF PUDUCHERRY FINANCE DEPARTMENT

(G.O.Ms. No. 21/2007/F2, dated the 6th June 2007)

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of section 71 of the Puducherry Value Added Tax Ordinance, 2007 (No. 1 of 2007), the Lieutenant Governor, Puducherry hereby makes the following rules, namely :—

THE PUDUCHERRY VALUE ADDED TAX RULES—2007**CHAPTER I****PRELIMINARY**

1. **Short title and commencement.**— (i) These rules may be called the Puducherry Value Added Tax Rules, 2007.

(ii) They shall come into force on the 1st day of July, 2007.

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

(a) **“Departmental Representative”** means an officer not below the rank of Commercial Tax Officer appointed by the Commissioner to receive on behalf of the assessing authority, notices issued by the Appellate Assistant Commissioner or Commissioner and to appear, act and plead on behalf of the assessing authority before the Appellate Assistant Commissioner or Commissioner, as the case may be;

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

(c) **“Government Treasury”** means a treasury or sub-treasury of the Union territory Government, which includes the main branch of State Bank of India at Puducherry, Karaikal, Yanam and the Syndicate Bank at Mahe and any branch of any other bank as may be notified by the Government from time to time;

(d) **“Importer”** means any dealer who imports goods from outside the Union territory;

(e) **“Month”** means a calendar month;

(f) **“Ordinance”** means the Puducherry Value Added Tax Ordinance, 2007;

(g) **“prescribed authority”** means any officer of the Commercial Taxes Department, not below the rank of Assistant Commercial Tax Officer, as notified by the Government or authorised by the Commissioner to exercise any of the powers conferred by the Ordinance or by these rules;

(h) **“reversal of tax credit”** means reversal of input tax credit already claimed and availed under the Ordinance;

(i) **“Section”** means a section of the Ordinance; and

(j) **“Tax Payer Identification Number (TIN)”** means the registration number allotted to a dealer under the Ordinance and these rules.

(2) Words and expressions used in these rules but not defined shall have the meanings respectively assigned to them in the Ordinance.

CHAPTER II**REGISTRATION**

3. Application for registration.— (1) Every dealer, other than a casual trader, liable for registration under the Ordinance, unless exempted for registration by the Government by notification issued under section 10, and the dealers provisionally registered under section 6, shall, within thirty days of becoming so liable, apply to the registering authority of the area in which his principal place of business is situated.

(2) The application for registration shall be submitted, in **FORM- A** accompanied by the proof of payment of fees and a tax return of estimated turnover for twelve months in **FORM - I** in respect of dealers intending to pay tax under section 14, in **Form - J** for dealers exclusively dealing in goods mentioned in the Fifth and Sixth Schedules, in **Form - K** for the dealers intending to pay tax under section 19 and in **Form - L** in respect of the dealers intending to pay tax under section 15(2) of the Ordinance. Further the application shall be submitted affixing the photograph(s) of the applicant(s) and shall be signed by -

(i) in the case of a proprietary concern, by the proprietor or proprietrix as the case may be,

(ii) in the case of a Hindu Undivided family, by the *Karta*,

(iii) in the case of a company, by all the Directors or any officer so authorised by the Board of Directors with the Common Seal of the Company,

(iv) in the case of a local authority, by its principal officer,

(v) in the case of a firm, by all partners thereof not being a minor and for a minor partner by the guardian,

(vi) in case of any other dealer, by a person so authorised to act in his behalf.

(vii) in case of existing dealers under the repealed Pondicherry General Sales Tax Act, 1967, there is no requirement to file estimated turnover return.

(3) (a) Every partnership business shall furnish details regarding the partners in **Form - B** to the registering authority along with application for registration.

(b) If a partner retires without the partnership firm being dissolved, he shall furnish details in **Form - C** prescribed under this rule to the registering authority.

4. **Casual trader.**- Every casual trader, within twenty-four hours of the arrival or commencement of business in the Union territory, shall submit an application for registration to the registering authority of the area in which he effects the occasional transaction, in the manner as prescribed in rule 3, except the thirty days time limit prescribed under sub-rule (1) of that rule:

Provided that if the casual trader has already got himself registered at any time after commencement of these rules, with a registering authority in the Union territory he shall submit the registration certificate to the registering authority of the area and get the place of business entered in the registration certificate subject to payment of renewal fee.

5. **Non-resident dealer.**- A dealer who resides outside the Union territory and has no fixed place of business in the Union territory, carrying on business through an employee or a person other than an agent by whatever name be called, shall submit the application for registration to the registering authority of the area in which he carries on his business, in the manner as prescribed in rule 3.

Explanation.— When a non-resident dealer carries on business in more than one place in the Union territory, he may submit his application for registration to any one of the registering authorities having jurisdiction over any one of his places of business and intimate with proof of registration to other registering authority where he carries business.

6. **Voluntary registration.**- A dealer opting for voluntary registration under section 7 of the Ordinance shall follow the same procedures as prescribed in rule 3, except the time limit stipulated therein.

7. **Issue of registration certificate.**- (1) Within thirty days from the date of receipt of the application from a dealer, other than a casual trader, the registering authority shall, after making such enquiry and verification as he may consider necessary, issue a certificate of registration in **Form - D** allotting a tax payer identification number (TIN).

(2) Within thirty days from the date of submission of the application, if any dealer, other than a casual trader, does not receive the certificate of registration or a notice, he shall be deemed to have been duly registered with effect from the date of submission of his application for registration.

(3) In the case of a casual trader the certificate of registration shall be issued in **Form - D** within the next working day, from the day of receipt of the application. If the registering authority decides otherwise, he may reject the application after giving a reasonable opportunity of being heard.

8. Renewal of registration. - Within thirty days of the commencement of every year, except the year of commencement of these rules, every registered dealer, other than a casual trader, shall, until his registration is cancelled, submit his registration certificate to the registering authority and pay the fee as required under sub-section (2) of section 8 and in pursuance of rule 9, for renewal of the registration for the year subsequent to that in which the registration is obtained. The registering authority shall have to immediately return the registration certificate with due endorsement of renewal, unless there is any reason to withhold such registration certificate and such reason shall be recorded.

9. Fees for additional place of business.- (1) Save as provided under sub-rule (2), at the time of registration and renewal thereof, every dealer including a casual trader shall pay a fee of rupees one hundred for each additional place of business, in addition to the fee payable for the principal place of business, as required under clause (iii) of sub-section (2) of section 8.

(2) The dealers of medium and large scale industries and in Indian Made Foreign Liquors shall pay a fee as required under clauses (i) and (ii) of sub-section (2) of section 8 as the case may be, only for such additional place of business where the dealer manufactures any goods or sells Indian Made Foreign Liquor.

(3) No registered dealer shall keep his goods in any place or godown not mentioned in the registration certificate.

10. Transfer of business.- No registration certificate issued or renewed shall be sold or transferred. Where a registered dealer transfers his business to another dealer, the transferee shall apply for a fresh registration in the manner prescribed under rule 3 and the issue of registration certificate shall be considered by the registering authority in the same manner as prescribed under rule 7.

11. Security.- (1) Subject to the provisions contained in sub section (1) of section 9, a security or as the case may be, the additional security shall be in any of the following forms, namely :-

(a) Immovable property along with the security bond in **Form - F**.

(b) Post Office Savings Bank deposit or National Savings Certificates duly pledged in favour of the President of India represented by the registering authority.

(c) Any term deposits from Scheduled Banks / Nationalised Banks duly pledged in favour of the President of India represented by the registering authority.

(2) The security or the additional security shall be released by the registering authority, when there is no further need for the same.

12. **Intimation and declaration.**— A dealer at the time of registration may appoint a person as manager of his business, submitting a declaration in **Form - E** along with the application for registration, to act on behalf of the dealer for the purposes of the Ordinance, other than for those specified in the Ordinance or elsewhere in these rules. All such acts by the manager shall be binding on the dealer. Such declaration may be revised from time to time.

13. **Permits for travelling salesmen and representative.**— (1) Where a dealer desires to employ a travelling salesman or a representative to transact business at places other than his registered place of business, shall submit the application for permit, in pursuance of sub-section (1) of section 13, to the assessing authority sufficiently in advance of the date from which the dealer desires to employ a salesman or a representative.

(2) Every such application shall specify the name and address of the registered dealer, the number and date of his registration (TIN) and the name and address of the travelling salesman or representative for whom the permit is required along with a passport size photograph.

(3) The fee for the grant or renewal of a permit shall be rupees one hundred for each permit and for every year or part thereof.

(4) Every application for the grant or renewal of a permit shall be accompanied by proof of payment of fee prescribed under the Ordinance.

(5) Every application for renewal of a permit shall be submitted so as to reach the assessing authority not later than the 30th April of the year for which the renewal is required.

(6) The application for renewal of a permit beyond the prescribed date shall accompany with a late fee of rupees fifty for each month of delay or part thereof.

(7) The assessing authority receiving the application may, within seven days from the date of receipt of the application, or the payment of the prescribed fee whichever is later, and after satisfying himself that the application is otherwise in order, issue a permit in **Form - Q**. If the applicant does not receive the permit within seven days from the date of his application or payment of fee, or if no notice is received by him within the said period, the permit shall be deemed to have been issued.

(8) The authority competent to cancel a permit under sub-section (8) and (9) of section 13 of the Ordinance shall be the assessing authority.

(9) Where a permit granted or renewed under this rule is lost or accidentally destroyed, the assessing authority may, on application and on payment of a fee of one hundred rupees, issue within seven days from the date of receipt of application or the payment of the fee whichever is later, a duplicate of the permit.

CHAPTER III**INCIDENCE AND LEVY OF TAX**

14. Determination of turnover.— (1) Save as provided in sub-rules (2) and (3), the turnover of a dealer for the purposes of these rules shall be the amount for which goods are sold by the dealer, including if any amount charged for packing, warranty, replacement and service whether compulsory or optional and irrespective of the fact that whether such charges are made separately in the tax invoice or collected through a separate document.

(2) As provided under section 16 (1) (ii), the value of the goods sent on stock transfer or consignment basis outside the Union territory and for which input tax credit has been availed, shall be included in the turnover as deemed sale, showing separately in the return of that tax period, in which such transfer are effected.

Explanation.— The transfer of goods within the Union territory, from one registered place of business to another registered place of business of the same dealer shall not be treated as deemed sale as prescribed in sub-rule (2).

(3) In the case of the under mentioned goods the turnover of a dealer for the purposes of these rules shall be the amount for which the goods are bought by the dealer-

- (a) Old and beaten gold or silver jewellery;
- (b) Raw hides and skins;
- (c) Wattle bark, avaram bark, konnam bark, wattle extract, Quobracho and chestnut extract;
- (d) Sugarcane;
- (e) Groundnut not falling under entry 45 of Part-A of the Third Schedule; and
- (f) Cotton;

(4) For the purpose of determining the turnover in respect of the commodities listed in the Appendix under entry No.68 in Part-A of the Third Schedule of the Ordinance, the following guidelines shall be applied.

(i) Micronutrients and plant growth promoter or regulators are not covered by the scope of the said Appendix.

(ii) *The Rules for the interpretation of the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels, shall apply for the interpretation of the said Appendix.*

(iii) *Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner than the corresponding description in the Central Excise Tariff Act, 1985 (Central Act 5 of 1986), then only those commodities described as aforesaid will be covered by the scope of the said Appendix and other commodities, though covered by the corresponding description in the Central Excise Tariff, will not be covered by the scope of the said Appendix.*

(iv) *Subject to guideline (iii), for the purpose of any commodity listed in the said Appendix, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff Act, 1985 (Central Act 5 of 1986), then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of the said Appendix.*

(v) *Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in guideline (ii) shall apply.*

(5) Every dealer executing works contract shall pay tax on the value of goods at the time of incorporation of such goods in the works executed at the rate applicable to the goods under the Ordinance.

15. Exclusions from turnover.— In pursuance of Explanation (II) of section 2 (zn) of the Ordinance, the amounts specified in the following clauses shall not, subject to the conditions specified therein, be included in the turnover to be determined as prescribed in rule 14.

(a) *Discounts:* any discount allowed in accordance with the regular practice of the dealer or in accordance with the terms of a contract or agreement entered into in a particular case, provided that the accounts show that the purchaser has paid only the amount due after the discount;

(b) *Sales Returns:* all amounts, where a dealer has refunded the price of goods returned by purchasers together with the tax collected from such purchasers in respect of the sale of such goods and such sale was already included in the turnover reported in his tax return:

Provided that such return of goods is made within a period of six months from date of sale and shall be shown separately in the return of the tax period in which such return of goods takes place.

Explanation.— The condition and restriction as provided in this clause is equally applicable to the return of goods treated as deemed sales as provided in sub rule (2) of rule 14.

(c) Purchase Returns: all amounts or advice of credit received from the sellers in respect of goods returned to them, by a dealer, when the goods are taxable at the point of purchase as specified in sub-rule (3) of rule 14:

Provided that such return of goods is made within a period of six months from the date of purchase and shall be shown separately in the return of the tax period in which such return takes place.

16. Deductions from total turnover.— The tax under sections 14, 15(1) and 19 shall be levied on the taxable turnover of the dealer. In determining the taxable turnover, the amounts specified in the following clauses shall, subject to the conditions specified therein, be deducted from the total turnover of a dealer:

(a) all amounts for which goods specified in the First Schedule are sold;

(b) turnover of zero rated transactions as contemplated under section 21 of the Ordinance;

(c) all amounts realised by a dealer by the sale of his business as a whole;

(d) all amounts in the course of Import of the goods into the Territory of India;

(e) all amounts for which goods specified in the Second, Third, Fourth, Fifth and Sixth Schedules to the Ordinance are sold or purchased by a dealer provided that the sale or purchase is not at the point of levy prescribed in the said Schedules.

(f) the turnover of sales or purchases made by a dealer through his agent in respect of which tax has been paid by the agent;

(g) any amount by way of tax realised by the dealer; and

(h) all amount falling under the following three heads, when specified and charged for by the dealer separately, without including them in the price of the goods sold:-

(i) freight;

(ii) cost of labour;

(iii) charges for delivery and other such like services.

17. Tax payable and input tax credit.—(1) The tax payable by a dealer for a tax period is –

$$\left[\begin{array}{l} \text{the total tax due on the taxable} \\ \text{turnover during the tax period.} \end{array} \right] - \left[\begin{array}{l} \text{the total input tax credit for which} \\ \text{the dealer is eligible in the same} \\ \text{tax period under the Ordinance.} \end{array} \right]$$

(2) There shall be input tax credit of the amount of tax paid or payable under the Ordinance by the registered dealer to the seller on his purchase of taxable goods specified in the Second Schedule, Third Schedule and Part-A of the Fourth Schedule:

Provided that the registered dealer, who claims input tax credit, shall where required by the assessing authority establish that the tax due in such purchases has been paid by him:

Provided further that no input tax credit shall be allowed in respect of sugarcane specified in Part-B of the Fourth Schedule.

(3) Input tax credit shall be allowed for the purchase of goods made within the Union territory from a registered dealer and which are for the purpose of—

- (i) re-sale by him within the Union territory; or
- (ii) use as input in manufacturing or processing of goods in the Union territory; or
- (iii) use as containers, labels and other materials for packing of goods in the Union territory; or
- (iv) use as capital goods in the manufacture of taxable goods; or
- (v) (a) sale in the course of inter-State trade or commerce falling under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
- (b) sales covered by reduced rate under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
- and
- (vi) Agency transaction by the principal within the Union territory.

(4) (a) Every registered dealer, in respect of purchase of capital goods wholly for use in the course of business of taxable goods, shall be allowed input tax credit.

(b) Deduction of such input tax credit shall be allowed on putting the capital goods to use and in the case of new industries on the commencement of commercial production.

(c) Where a registered dealer makes purchase of parts and accessories for capital goods already purchased and used such parts and accessories in the manufacture of taxable goods, he is entitled to input tax credit relating to such goods in the month of purchase itself or end of that financial year but not thereafter.

(5) Input Tax Credit shall be allowed on tax paid or payable in the Union territory on the purchase of goods, in excess of the rate prevailing under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) to such purchases;

(i) for transfer to a place outside the Union territory otherwise than by way of sale;

(ii) for use in manufacture of other goods and transfer to a place outside the Union territory otherwise than by way of sale:

Provided that if a dealer has already availed input tax credit there shall be a reversal of credit against such transfer in the current tax period.

(6) (a) The Principal is entitled for the input tax credit on those purchases which are transferred to the agent and sold by the agent on behalf of him.

(b) The Principal is entitled for the input tax credit for those purchases effected by the agent on behalf of him.

(c) The agent is not liable to pay tax on the sale of those goods, which were received by him from the Principal.

(7) (a) Input tax credit on inter-State sales shall be allowed only if **Form -'C'** prescribed in the Central Sales Tax (Registration and Turnover) Rules, 1957 is filed.

(b) Input tax credit on transfer of goods falling under section 6-A of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall be allowed only if **Form -'F'** prescribed in the Central Sales Tax (Registration and Turnover) Rules, 1957 is filed.

(c) Input tax credit for sales falling under sub-sections (1) and (5) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall be allowed.

(d) Input tax credit for sales falling under sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and any sale to Special Economic Zone shall be allowed only if the **Form -‘H’** or **Form -‘I’**, as the case may be prescribed in the Central Sales Tax (Registration and Turnover) Rules, 1957 is filed.

(e) Input tax credit for sales of goods falling under sub-section (3) of section 6 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall be allowed if **Form - ‘J’** prescribed in the Central Sales Tax (Registration and Turnover) Rules, 1957 is filed.

Note.: The Form-‘C’, Form-‘F’, Form-‘H’, Form-‘I’ and Form-‘J’ mentioned in clauses (a) to (e) of this sub-rule (7) of this rule 17 which are prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be construed as the Form appended under these rules.

(8)(a) Where the business of the registered dealer is transferred on account of change in ownership or on account of sale, merger, amalgamation, lease or transfer of the business to a joint venture with the specific provisions for transfer of liabilities of such business, then, the registered dealer shall be entitled to transfer the input tax credit lying unutilised in his accounts to such transferred, sold, merged, leased or amalgamated concern. The transfer of input tax credit shall be allowed only if the stock of inputs, as such, or in process or the capital goods is also transferred to the new ownership on which credit has been availed of are duly accounted for, subject to the satisfaction of the assessing authority.

(b) If the transferee is claiming input tax credit, he shall furnish the following details, namely:-

- (i) un-availed credit available in the account of the transferor as certified by a Chartered Accountant or Cost Accountant;
- (ii) inventory of stock transferred with date;
- (iii) details of capital goods transferred; and
- (iv) original tax invoices evidencing the payment of tax at the time of purchase.

(c) The assessing authority shall verify the correctness of the details furnished under clause (b), and such assessing authority shall allow or determine the amount of input tax credit transferred to the dealer or reject the claim:

Provided that no order rejecting the claim shall be passed unless the dealer is given an opportunity of being heard.

(9) (a) Every registered dealer, other than those who opt to pay tax under section 15(2) and 19(1), who claims input tax credit for goods other than capital goods purchased on or after 1st July 2006 held in stock on the commencement of the Ordinance shall submit a statement of transition stock in **Form - V** in duplicate along with a photostat copy of related purchase invoice or bill within thirty days from the date of commencement of the Ordinance.

(b) In the case of claim of input tax credit for goods other than capital goods purchased on or after 1st July 2006, held in stock on the commencement of the Ordinance,-

(i) where the purchase has been effected from first seller in the Union territory with invoice or bill showing the tax separately, the claim for input tax credit shall be allowed to the extent of the tax paid by him on the value of such goods;

(ii) where the purchases have been effected from second and subsequent dealer, the claim for input tax credit shall be restricted to the extent of the tax calculated on the purchase value of goods after deducting fifteen per cent and by using the tax fraction formula at the rates specified in the relevant Schedule under the Ordinance.

The tax fraction formula is,

$$\frac{t \times r}{r + 100}$$

Where "t" is taxable sale inclusive of tax and

"r" is the rate of tax applicable to the sale.

The dealer who claims input tax credit under this sub-rule shall furnish separate statement;

(iii) if the goods taxable under the Pondicherry General Sales Tax Act, 1967 (Act No.6 of 1967) are exempted under the Ordinance, no input tax credit shall be allowed;

(iv) where any tax is paid on any goods at the point of purchase by the dealer himself, such tax shall be eligible for claiming input tax credit except sugarcane;

(v) every registered dealer may claim the input tax credit immediately after the submission of a statement of transition stock held by him but not later than six months from the commencement of the Ordinance; and

(vi) the assessing authority shall verify the claim made by the registered dealer with reference to the documents filed along with the statement of transition stock and he shall, after giving an opportunity of being heard to such registered dealer, pass an order within ninety days from the date of receipt of the claim determining the amount for which such registered dealer is entitled to input tax credit and reverse the claim wherever necessary.

(c) Notwithstanding anything contained in clause (a) and clause (b) of this sub-rule, the statement of transition stock in **Form - V** filed by any dealer which is duly certified by a Chartered Accountant or Cost Accountant shall be accepted by the assessing authority and the input tax credit claimed by such dealer shall be allowed immediately without verification.

(10) The registered dealer who claims input tax credit on capital goods shall file along with the monthly return the details of capital goods in respect of which input tax credit has been claimed. The details shall include purchase invoice number with date, suppliers name, TIN Number, value of capital goods on input tax credit claimed.

(11) (a) The registered dealer shall not be eligible to claim input tax credit until the dealer receives an original Tax Invoice duly filled, signed and issued by a registered dealer from whom the goods are purchased, containing such particulars of the sale evidencing the amount of input tax. Where a tax invoice is of all inclusive price, then the formula given under sub-section (9) of section 16 shall be adopted to arrive the taxable turnover and tax and the dealer shall specify in the tax invoice that the price charged is inclusive of tax and also specify the applicable rate of tax thereon.

(b) Where the original sale invoice is lost beyond recovery, the fact shall be presented before the assessing authority within thirty days from the date on which the original tax invoice is lost. It shall be accompanied by a duplicate or carbon copy of the original invoice. The assessing authority shall verify such claim and pass orders allowing input tax credit on the basis of duplicate or carbon copy of the original invoice or its rejection. When the claim is rejected, the assessing authority shall record his reasons for doing so and communicate to the dealer:

Provided that no order prejudicial to the dealer shall be passed unless the said dealer is given an opportunity of being heard.

(12) In case any registered dealer fails to claim input tax credit in respect of any transaction of taxable purchase in any month, he shall make the claim before the end of the financial year or before ninety days from the date of purchase, whichever is later.

(13) The registered dealer shall ordinarily keep all original purchase invoices and connected documents relating to the claim for input tax credit, for a period of five years from the date of commencement of the Ordinance and shall produce such documents to the authority for scrutiny, if required.

(14) No ITC shall be claimed or be allowed to a registered dealer,-

(i) in respect of sale of goods exempted under sections 20 of the Ordinance; and under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(ii) on the tax paid or payable in other States or Union Territories on goods brought into this Union Territory from outside the Union Territory;

(iii) on the tax paid on purchase of goods sold in the inter-State trade and commerce falling under sub-section (2) of section 8 of Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(iv) on the tax paid on purchase of capital goods which are used exclusively in the manufacture of exempted goods under sections 20 of the Ordinance;

(v) for goods purchased and accounted for in business but utilized for the purpose of providing facility to the proprietor or partner or director including employees and in any residential accommodation;

(vi) on the purchase of all automobiles including commercial vehicles, two wheelers and three wheelers and spare parts for repair and maintenance thereof, unless the registered dealer is in the business of dealing in such automobiles or spare parts;

(vii) on the purchase of air-conditioning units unless the registered dealer is in the business of dealing in such air-conditioning units;

(viii) in respect of any goods purchased by him for sale but given away by him by way of free sample or gift or goods consumed for personal use;

(ix) in respect of goods not sold because of theft, loss or destruction for any reason, including natural calamity. If a dealer has already availed input tax credit against purchase of such goods, there shall be a reversal of tax credit;

- (x) inputs destroyed in fire accident or lost while in storage even before use in the manufacture of final products;
- (xi) inputs damaged in transit or destroyed at some intermediary stage of manufacture;
- (xii) on any amount of tax paid in excess of the rate prescribed;
- (xiii) on the purchase of capital goods prior to the commencement of the Ordinance; and
- (xiv) who is a casual trader.
- (xv) the dealer doing business of goods falling under the Fifth and Sixth Schedules to the Ordinance shall not be entitled to input tax credit on goods purchased by him.

(15) Where a dealer has availed credit on inputs and when the finished goods become exempt, credit availed on inputs used therein, shall be reversed.

(16) Where a registered dealer without entering into a transaction of a sale, issues a tax invoice, invoice, bill or cash memorandum to another registered dealer with the intention to defraud the Government revenue, the assessing authority shall, after making such enquiry as it thinks fit and giving a reasonable opportunity of being heard, deny the benefits of input tax credit to such registered dealer who has claimed input tax credit based on such invoice, bill or cash memorandum from such date.

(17) (a) After availing input tax credit, if any, dealer who purchases goods, returns the goods and gets credited the price and tax paid, the tax credit so availed shall be reversed, only when, —

- (i) the purchase was included in the return; and
- (ii) the goods were returned within a period of six months from the date of purchase by him.

(b) Where a dealer who sells goods after paying tax, receives back his goods, he may deduct such tax amounts paid from the tax payable in the returns of following months only when, —

- (i) in respect of sales return
 - (a) the sale was included in the return and the tax paid;
 - (b) the goods were received back or returned within a period of six months from the date of sale;

(c) the price of the goods and the tax, if any, charged thereon were refunded in full to the buyer; and

(d) the credit note shall contain the date and serial number of the invoice on which the tax was originally charged and brought to account;

(ii) in respect of unfructified sale

(a) the sale was included in the return and tax paid; and

(b) the goods were received back within a period of thirty days from the date of sale.

(c) wherever any credit notes are to be issued for discount or sales incentives by any dealer to another dealer after issuing tax invoice, the selling dealer shall pass a credit note without disturbing the tax component on the price in the original tax invoice, so as to retain the quantum of input tax credit already claimed by the buying dealers as well as not to disturb the tax already paid by the selling dealer.

(18) Where a registered dealer has purchased any taxable goods from another dealer and has availed input tax credit in respect of the said goods and if the registration certificate of the selling dealer is cancelled by the appropriate registering authority, such registered dealer, who has availed by way of input tax credit, shall pay the amount availed on the date from which the order of cancellation of the registration certificate takes effect.

(19) *Partial credit of input tax* :— In the following circumstances the input tax credit shall be claimed and allowed proportionately;

(i) Where goods purchased is used partly in business and partly for other than business (example: personal use),

(ii) Where goods purchased are used partly as raw materials in manufacture of taxable goods and partly in manufacture of exempted goods,

(iii) When a part of goods sold is taxable and the other part is exempted as per schedule;

(iv) When the capital goods is used both for manufacture of taxable goods and exempted goods;

18. Payment of tax at compounded rates.— (1) At the time of registration, a dealer who is eligible and intends to pay tax at compounded rate as provided under sections 19 and 15(2) shall submit a separate application seeking permission for the same.

(2) At the commencement of any year, a dealer who is paying tax as per section 14, may submit an application in writing to his assessing authority, on or before thirtieth of April, seeking permission to pay tax at compounded rate as laid down in sections 19 and 15(2).

(3) The dealer permitted to pay tax under sub-rule (1) or (2) shall pay the tax by filing tax return in **Form - L** in respect of compounded rate under section 15 (2) and in **Form - K** in respect of compounded rate under section 19 within fifteen days from the end of the tax period. Such tax may be treated as advance tax and subject to adjustment if any, within three months from end of that year.

(4) If the tax due on the actual turnover for the year is more than the tax paid in advance for that year, the difference of tax due shall be paid along with the revised return.

(5) The permission granted to pay tax at compounded rate may be cancelled at any time by the assessing authority for good and sufficient reasons. Before passing an order under this sub-rule, the dealer shall be given an opportunity of being heard.

(6) A dealer paying tax at compounded rate, at the commencement of any year, in spite of his eligibility, may opt to pay tax under section 14 by giving intimation in writing to his assessing authority not later than thirtieth of April.

(7) A dealer who is paying tax under section 15(2) or 19 in any year, exercises his option to pay tax under section 14 in the beginning of any year, then he shall be eligible for input tax credit on the opening stock which were purchased prior to twelve months and held in the beginning of such year. The input tax credit shall be allowed for such opening stock and the procedure laid down under rule 17(9) shall be followed for this purpose.

CHAPTER IV

ASSESSMENT

19. **Tax return.**- (1) A tax return to be filed by a dealer under sub-section (1) of section 24 of the Ordinance shall be in the **Form - I**. Every tax return shall be signed and verified –

(a) in the case of a proprietary concern, by the proprietor or proprietrix or any other person authorised by him / her,

(b) in the case of a Hindu Undivided Family, by the *Karta* or a person authorised by the *Karta*,

(c) in the case of a company, by an officer authorised by the Board of Directors of the company,

(d) in the case of a local authority, by the principal officer or an officer authorised by the principal officer,

(e) in the case of a partnership firm, by any one of the partners, not being a minor or by a person authorised by all the partners,

(f) in the case of any other association, by a person competent to act on behalf of the association.

(2) Every dealer in his tax return shall specify the purchase and sale subject to different rates of tax and exempted separately with their value excluding VAT and VAT separately.

(3) The tax return shall show the input tax credit claimed for set off during a tax period.

(4) The tax return shall show the amount of tax payable or the excess of input tax credit to be carried over, during a tax period.

(5) The tax return shall accompany with the proof of payment of tax payable, in a tax period, if any.

(6) Every registered dealer who is liable to pay tax on sale of goods specified under fifth and sixth schedules to the Ordinance shall file a return in **Form - J** on or before 15th of the succeeding month to the assessing authority in whose jurisdiction his principal place of business or head office is situated. Such return shall be accompanied by proof of payment of tax:

Provided that where a registered dealer doing business in non-vatable goods falling under the Fifth Schedule, Sixth Schedule and Part-B of the Fourth Schedule along with vatable goods falling under Second Schedule, Third Schedule and Part-A of the Fourth Schedule shall file separate returns, each in **Form-J** for non-vatable goods and in **Form-I** for vatable goods and pay tax due thereon separately on or before 15th of the succeeding month to the assessing authority in whose jurisdiction his principal place of business or head office is situated and such return shall be accompanied by proof of payment of tax.

(7) The option exercised under sub-section (1) of section 19 of the Ordinance shall be final for the financial year and such option shall be exercised within thirty days from the date of commencement of the Ordinance or commencement of his business whichever is later.

(8) Every registered dealer who opts to pay tax under sub-section (1) of section 19 shall file a return for each month in **Form - K** on or before 15th of the succeeding month to the assessing authority along with proof for payment of tax.

(9) Every registered dealer who opts to pay tax exclusively under sub-section (2) of section 15 shall file a return for each month in **Form - L** on or before 15th of the succeeding month to the assessing authority along with proof for payment of tax.

(10) Every department of Government liable to pay tax under the Ordinance shall file a statement in **Form - M** showing the total and taxable turnover for each quarter on or before 20th of the month succeeding the quarter along with proof of payment of tax.

(11) Any industrial unit exercises the option to continue the exemption under the repealed Act as provided under section 81 (9) of the Ordinance, such industrial unit shall file a return for each month in **Form - J** on or before 15th of the succeeding month to the assessing authority.

(12) Every dealer liable to pay tax under the Ordinance shall file return in duplicate:

Provided that such category of dealers as may be directed by the Commissioner shall file returns electronically or in ICR form supplied by the Government.

20. Tax return of dealers having more than one place of business.- (1) For the purpose of determining whether a dealer is liable to pay tax under sections 14, 15 and 19, the total turnover of all his places of business in the Union territory shall be taken into consideration.

(2) A dealer having more than one place of business, all tax returns prescribed by these rules shall be submitted by the head office or principal place of business in the Union territory and shall include the turnover of all the branches of such dealer in the Union territory.

(3) Such tax return shall be submitted to the assessing authority having jurisdiction over the head office or principal place of business. The copy of such tax return shall also be submitted to each of the assessing authority having jurisdiction over the branch or branches.

21. Every dealer who opts to pay tax under section 19 at the compounded rate is required to apply to the assessing authority along with the estimated return in **Form - I** within one month of the commencement of the year. The assessing officer after the eligibility, permit the dealer to pay at the compounded rate within ten days. In case of failure to issue the permission within the said period of ten days such permission of the assessing authority shall be deemed to have been granted. The dealer shall continue to pay tax either under section 14 or 19 as the case may be until the permission is granted by the assessing authority.

22. **Revised Return.**- (1) A revised return to be filed by a dealer under section 26 of the Ordinance shall be in **Form - I**.

(2) The refund, if any, due as per the revised return shall be carried over to the next tax period.

(3) If any amount to be due from the dealer towards the assessment, the assessing authority shall serve upon the dealer a notice in **Form - O** and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

23. **Tax Return when business is discontinued.**- (1) A registered dealer who discontinues his business in the course of a year, shall submit a final tax return in **Form - I** disclosing the turnover for that year up to the date of discontinuance and pay the tax due thereon.

(2) Such dealer shall include in his tax return, the stock of goods and the capital goods, if any, held by him at the time of discontinuance, as deemed sale and shall also pay the tax due thereon.

(3) Such tax return shall be filed within a month from the date of discontinuance of his business along with the proof of payment of tax due thereon.

(4) If any amount to be due from the dealer towards the assessment, the assessing authority shall serve upon the dealer a notice in **Form - O** and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

(5) Such dealer shall surrender the registration certificates and permits, unused statutory forms, if any, to his assessing authority, along with the final tax return in **Form - I**.

24. **Tax Return by a Casual trader.**- (1) Every casual trader referred to in clause (k) of section 2 shall, within twenty-four hours of arrival in any place in the Union territory, intimate in **Form - AA** to the concerned assessing authority or the registering authority, as the case may be, of the area, the address of his

residence in the Union territory and also the permanent address of his place of business or if he has no place of business, the address of his permanent place of residence, the nature of goods in which he intends to deal and the period within which he intends to leave the places in the Union territory.

(2) The casual trader shall submit to the concerned assessing authority of the area a tax return in **Form - J** accompanied by proof of payment of tax due on the basis of the tax return filed by him, on or before the last day on which he intends to leave the Union territory. The assessing authority shall thereupon assess such traders after satisfying himself as to the correctness and completeness of the tax return submitted by him, and after making such enquiry as he deems fit.

(3) If no tax return is submitted by the casual trader as required by sub-rule (2), the assessing authority shall, after issuing a notice to the dealer and after making such enquiry as he considers necessary, assess the tax payable according to the best of his judgment and issue a notice of demand in **Form - O** for the tax due. The casual trader shall thereupon pay the sum demanded within the time allowed and in the manner specified in the notice.

(4) If the tax return submitted by the casual trader under sub-rule (2), appears to the assessing authority to be incorrect or incomplete, the assessing authority shall issue a notice to the dealer calling upon him to produce his accounts, registers, records and other documents and prove the correctness and completeness of his tax return. If the trader is unable to prove, the assessing authority shall assess the tax payable to the best of his judgment and issue notice of demand in **Form - O** for the tax due. The trader shall thereupon pay the sum demanded within the time allowed and in the manner specified in the notice.

25. Procedure for assessment.- (1) (i) In making an assessment under section 24, the assessing authority shall take into account such of the following factors as may be relevant to the determination of the prevailing market price of the goods, namely:-

(a) the price charged by any dealers other than the dealer's case under scrutiny at the relevant stage of sale of similar goods during the relevant period;

(b) the difference between the price charged by any dealer other than the dealer's case under scrutiny towards the purchase of the goods from the earlier seller and the price charged on the resale of the same goods;

(c) the difference between the price paid by the dealer concerned whose case is taken up for assessment under the said section towards the purchase of the goods from the earlier seller and price charged for the resale of the same goods; and

(d) the differential price charged on sales against bulk orders and small orders in respect of the same goods.

(ii) If the difference in prices, exclusive of the tax element, is more than fifteen per cent (15%), the assessing authority shall examine the reasons for the variation, taking into account the relationship between the parties to the transactions, the charges for after sales services, packaging, transport and other expenses incurred by subsequent sellers which add to the cost of the goods at each stage of sale by successive dealers. The assessing authority shall also examine whether there is such difference in the price charged on the sales of the same goods to different customers in unlimited quantities and at the same prices. After making due allowance towards the variation in prices and normal profit margin, the assessing authority shall arrive at the market price that should have been charged by the dealer and levy tax on the taxable turnover so arrived at.

(2) (a) If a dealer receives or returns in any year any amount due to price variation as provided under section 27 of the Ordinance, he shall within thirty days from the end of the year submit a return in **Form - N** to the assessing authority.

(b) On receipt of the return in **Form - N**, the assessing authority shall pass order -

(i) demanding the tax payable on the amount received due to price variation and shall serve upon the dealer a notice in **Form - O**; or

(ii) refunding the tax due on the amount returned and shall serve upon the dealer a notice in **Form - P**.

(3) The taxable turnover of the dealer liable to pay tax under section 15 on transfer of property in goods involved in the execution of works contract shall be arrived at after deducting the following amounts from the total turnover of that dealer, namely:-

(a) all amount involved in respect of goods involved in the execution of works contract in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India or in the course of inter-State trade or commerce;

(b) all amounts relating to the sale of any goods involved in the execution of works contract which are specifically exempted from tax under the Ordinance;

(c) all amounts paid to the sub-contractors as consideration for execution of works contract whether wholly or partly;

Provided that no such deduction shall be allowed unless the dealer claiming deduction, produces proof that the sub-contractor is a registered dealer liable to pay tax under this Ordinance and that the turnover of such amount is included in the return filed by such sub-contractor;

(d) subject to sub-rule (5) of this rule, the following amounts are allowed as deductions from the total consideration received or receivable for arriving the value of the goods at the time of incorporation under section 15(1) of the Ordinance:-

(i) labour charges for execution of the works;

(ii) charges for planning, designing and architect's fees;

(iii) charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract ;

(iv) cost of consumables such as water, electricity, fuel, etc., used in the execution of the works contract, the property in which is not transferred in the course of execution of a works contract;

(v) cost of establishment of the contractor to the extent it is relatable to supply of labour and services;

(vi) other similar expenses relatable to supply of labour and services; and

(vii) profit earned by the contractor to the extent it is relatable to supply of labour and services;

(e) all amount towards labour charges and other charges not involving any transfer of property in goods, actually incurred in connection with the execution of works contract, or such amounts calculated at the rate specified in column (3) of the Table below, if they are not ascertainable from the books of accounts maintained and produced by a dealer before the assessing authority for determining the tax liability under section 15(1) of the Ordinance.

TABLE

Sl. No.	Type of works contract	Labour or other charges as a percentage value of the works contract
(1)	(2)	(3)
1.	Electrical Contracts	15
2.	All structural contracts	15
3.	Sanitary contracts	25
4.	Watch and / or clock repair contracts	50
5.	Dyeing contracts	50
6.	All other contracts	30

(f) all amounts, including the tax collected from the contractee, refunded to the contractee or adjusted towards any amount payable by the contractee, in respect of unexecuted portion of works contract based on the corrections on account of measurements or check measurements, subject to the conditions that

(i) the turnover was included in the return and tax paid; and (ii) the amount including the tax collected from the customer is refunded or adjusted, within a period of six months from the due date for filing of the return in which the said amount was included and tax paid.

(4) After assessment under section 24 of the Ordinance, the assessing authority shall serve on the dealer a demand notice in **Form - O**, after adjusting the eligible input tax credit. If the tax due on assessment is lower than the tax already paid, the assessing authority shall serve upon the dealer a notice in **Form - P**, informing the dealer of the adjustment of excess tax towards the arrears or the refund of the amount.

(5) The value of the goods used in execution of work in the contract, declared by the contractor shall not be less than the purchase value and shall include seigniorage charges, blasting and breaking charges, crusher charges, loading, transport and unloading charges, stacking and distribution charges, expenditure incurred in relation to hot mix plant and transport of hot mix to the site and distribution charges for the purpose of determining the tax liability under section 15(1) of the Ordinance.

(6) Where tax has been deducted at source, the contractor shall submit **Form - T** after certification by the contractee. In case the contractor is unable to submit the **Form - T**, he shall pay the tax due.

26. Best judgement assessment.— (1) If any person, fails to submit a return within the prescribed period as required under sub-section (1) of section 24; or where the assessing authority is not satisfied with correctness or completeness of the return filed by a person or where the Commissioner has issued directions for making detailed assessment by scrutiny of accounts under sub-section (2) of section 24; or where for any reason the whole or any part of the turnover of the business of a dealer has escaped assessment to tax as provided in sub-section (1) of section 30, subject to the provisions of the Ordinance, the assessing authority shall after making such enquiry as he considers necessary, determine the turnover and tax due thereon to the best of his judgement. The assessing authority before taking such action, shall issue a notice to the dealer giving a reasonable opportunity of being heard. .

(2) If any amount to be due from the dealer towards the assessment, the assessing authority shall serve upon the dealer a notice in **Form - O** and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

27. Notice of demand on escaped assessment.— After making assessment under section 30, the assessing authority shall serve upon the dealer a notice in **Form - O** if any amount is found to be due from the dealer towards the assessment and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

28. Adjustment/Refund.— (1) *Adjustment of excess input tax credit -*

(i) if the input tax credit of a registered dealer, in a tax period exceeds the tax liability of that period, the excess credit shall be adjusted against any dues including the tax, penalty or interest, if any;

(ii) the balance of excess input tax credit after the adjustment as prescribed in (i) above, may be adjusted against tax payable under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) in that tax period; and

(iii) the excess input tax credit after adjustment under clause (i) and (ii) above shall be carried over to the subsequent period or at his willingness, may be adjusted against any amount due from another dealer.

(2) Where a dealer has availed input tax credit during any tax period, he shall file a statement in **Form - YY**, within forty-five days from the end of each year.

(3) Notwithstanding anything contained in these rules, the claim for refund shall be preferred in **Form - W** before the assessing authority having jurisdiction over the assessee and shall be regulated in the following cases as follows:-

(a) subject to the provisions of section 17 of the Ordinance, the claim for refund of tax shall be processed and if such claim is determined to be due, to be refunded, then, such amount claimed shall be refunded within a period of ninety days from the date of receipt of such claim for refund;

(b) the claim for refund made under clause (a) of sub-section (1) of section 80 shall be processed and the excess tax shall be refunded within a period of ninety days from the date of receipt of such claim for refund;

(c) in all other cases, falling under clause (b) of sub-section (1) of section 80 of the Ordinance, the dealers can prefer a claim for refund of the excess credit on the return after a lapse of twenty-four months or more or in the event of cancellation of registration and such excess tax shall be refunded, if it becomes due after adjustment, if any, within a period of ninety days from the date of receipt of such claim for refund; and

(d) the claim for refund of tax paid under this Ordinance as per sub-section (5) of section 80 preferred by the specialized agencies shall be processed and such tax shall be refunded within a period of ninety days from the date of receipt of the claim for refund.

(e) the claim petition filed in **Form - W** shall be scrutinized by the assessing authority and sanction order / pay order shall be issued by the Head of the Division having jurisdiction over the assessee.

(f) Wherever the claim for refund paid is Rs.50,000 or more, the claim petition shall be subject to post audit by the internal audit wing and the claim will be referred to audit wing within fifteen days for post audit.

CHAPTER V**COLLECTION AND RECOVERY**

29. Conditions for collection of tax.— (1) A registered dealer shall collect the tax as prescribed under the Ordinance, by issuing a Tax Invoice.

(2) No tax shall be collected on any transaction not liable to tax under the Ordinance or at a rate exceeding the rate specified in section 14.

(3) Any amount collected as tax or purported to be tax, whether or not prescribed, shall become due for payment subject to other provisions of the Ordinance and these rules.

(4) If any amount of tax collected in excess of the rate prescribed, such amount shall not be allowed for set off against the input tax credit.

(5) The dealer may refund the tax charged in excess in any tax period before the due date for filing of tax return for that tax period.

30. Deduction of tax at source in works contract.— (1) Any person responsible for making payment of any sum to any dealer as a consideration for the sale or supply of any goods in pursuance of a works contract between such dealer and the Central Government or a Government of any States or Union Territories (including the National Capital Territory) or any other person or class of persons shall, before crediting such sum to the account of the dealer or before payment thereof, deduct an amount of tax as applicable to the goods as provided under section 15.

(2) Whenever any person making any deduction as provided in sub-rule (1) shall deposit the sum so deducted to the assessing authority having jurisdiction over the person with a statement in **Form - R**.

(3) A certificate that the dealer has no liability to pay or has paid the tax under section 15 shall be in **Form - S**.

(4) On or before 15th of the month succeeding to the month of deduction, the person deducting tax as provided in sub-rule (1) shall pay the amount so deducted to the concerned assessing authority, along with a certificate of deduction in **Form-T**. Also, issue copy of foils of such certificate in original and duplicate to the dealer from whom the tax has been deducted.

(5) A dealer of a works contract may adjust the tax so deducted against the tax payable by him as per his tax return to the extent for which he has obtained the certificate of tax deduction as prescribed in sub-rule (3) and shall attach a copy of such certificate with his tax return.

(6) A person making the payment of tax by deduction as provided in this rule, shall be deemed to have made the payment on the authority and on behalf of the dealer and shall constitute a good and sufficient discharge of the liability of the dealer to pay tax in respect of such transaction.

31. Procedures for provisional attachment.— (1) Before resorting to provisional attachment as provided under section 40, the prescribed authority shall make an estimate of the tax and penalty which shall be due on completion of the proceeding.

(2) For provisional attachment the procedures as laid down in the Pondicherry Revenue Recovery Act, 1970 (No.14 of 1970), shall be followed.

(3) At no time the value of the property attached provisionally shall exceed to the amount due as estimated by the prescribed authority.

32. Liability of minor or incapacitated person.— In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on a business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner to the same extent as it would be leviable upon and recoverable from any such minor or other incapacitated person, if he were a major or sound mind and if he were conducting the business himself, and all the provisions of the Ordinance and these rules, shall apply accordingly.

33. Liability of Court of Wards, Administrator-General, Official Trustee, Receiver or Manager appointed by Court.— In the case of a business owned by a registered dealer whose estate or any portion of whose estate is under the control of the Court of Wards or the Administrator-General or the Official Trustee or any Receiver or Manager (including any person whatever be his designation) who in fact manages the business on behalf of the registered dealer appointed by, or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, Receiver or Manager in like manner and on the same terms as it would be leviable upon and recoverable from the registered dealer if he were conducting the business himself; and all the provisions of the Ordinance and these rules shall apply accordingly.

34. Further mode of recovery.— The Notice in writing referred to in section 39 shall be in **Form – U**.

CHAPTER VI**APPEALS AND REVISIONS**

35. Appeal to Appellate Assistant Commissioner.— (1) Subject to the provisions of section 47, any person aggrieved by any original order of an appropriate authority, may appeal to the Appellate Assistant Commissioner having jurisdiction.

(2) Every such appeal shall be in **Form – X** and shall be verified in the manner specified therein. It shall be in duplicate and shall be accompanied by two copies (one of which shall be either original or a certified copy and the other may be an attested copy) of the order appealed against unless omission to produce such order or copy is explained to the satisfaction of the appellate authority.

(3) The appeal may be sent to the appellate authority by post or may be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by any person authorised to represent him in accordance with the provisions of rules 32, 33 and 64.

(4) If the Appellate Authority finds any defect or omission in the appeal, it shall return the appeal for rectification of the defect or for supplying the omission and re-presentation within fifteen days from the date of return of such appeal:

Provided that where the appeal is re-presented after the expiry of the period of fifteen days, the Appellate Authority concerned may admit such petition, if re-presented within a further period of fifteen days and if it is satisfied that the Appellant had sufficient cause for not representing the appeal within the said period.

(5) As soon as may be, after the registration of appeal, the Appellate Assistant Commissioner shall send intimation thereof to the Departmental Representative. A copy of the Memorandum of Appeal and the order appealed from shall also be furnished to the Departmental Representative. It shall be duty of the Departmental Representative to obtain the records of the case from the assessing authority and transmit them to the Appellate Assistant Commissioner with the counter to the grounds of appeal and confirming the date of communication of original assessment order and payment of admitted tax.

(6) On the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant shall ordinarily be heard first in support of his appeal. The assessing authority or Departmental Representative shall be heard next. The Departmental Representative shall file a written argument and the appellant shall be entitled to reply.

(7) The order of transfer of appeal by the Secretary under section 48 shall be communicated to the appellant, to every other party affected by the order, to the authority against whose order the appeal was preferred and also to the Appellant Assistant Commissioner having jurisdiction.

(8) The appellate authority shall, after giving the appellant a reasonable opportunity of being heard, pass such orders on the appeal as such authority thinks fit subject to the provisions of sub-section (3) of section 47.

36. Revision petition to Commissioner.- (a) Every application for revision under section 45 shall be in **Form - Y** and shall be verified in the manner specified therein. It shall be in duplicate and shall be accompanied by the original or certified copy of the order and an attested copy thereof, unless the omission to produce such order or copy is explained to the satisfaction of the revising authority.

(b) If the Commissioner finds any defect or omission in the revision petition, the Commissioner of Commercial Taxes shall return the petition for rectification of the defect or for supplying the omission and representation within fifteen days from the date of return of such revision petition:

Provided that where the revision petition is represented after the expiry of the period of fifteen days, the Commissioner of Commercial Taxes may admit such petition, if re-presented within a further period of fifteen days and if he is satisfied that the petitioner had sufficient cause for not representing the revision within the said period.

37. Death of an appellant / revision petitioner.— If an appellant or revision petitioner dies while the proceedings under sections 47 and 45 as the case may be are pending and such proceedings cannot be proceeded with unless the legal representative of the appellant or revision petitioner, as the case may be, is brought on record, the Appellate Assistant Commissioner or the Commissioner of Commercial Taxes, as the case may be, shall adjourn further proceedings to enable the legal representative of the deceased appellant or revision petitioner, as the case may be, to appear and apply for being made a party in the said proceedings. If the legal representative fails to do so within ninety days from the date on which the appellant or the revision petitioner dies, the appeal or revision petition, as the case may be shall abate as regards the deceased.

38. **Authority for Clarifications and Advance ruling.**— Procedure for filing application to and disposal of etc.—

(1) (i) An application under section 77 shall be in **Form - ZZ** and shall be verified in the manner indicated therein and every such application shall be accompanied by a fee of one thousand rupees.

(ii) The fees specified in the sub-rule (i) shall be paid by way of crossed demand draft in favour of the Commercial Tax Officer (Head-quarters), Puducherry.

(2) An applicant may withdraw an application filed under section 77 of the Ordinance within thirty days from the date of application.

(3) On receipt of any such application, if that relates to an officer of Commercial Taxes Department, the authority shall cause a copy thereof to be forwarded to such officer and call for any information or records.

(4) The authority may, after examining such application and any records called for, by order, either admit or reject the application within thirty days of the receipt of the application.

(5) A copy of every order made under sub-rule (4) shall be sent to the applicant and the officer of the Commercial Taxes Department referred in sub-rule (3).

(6) The authority shall hold its sittings at its headquarters at Puducherry as and when required and the date and place of hearing shall be notified in such manner as the Chairman may by general or special order direct.

(7) Where an application is admitted under sub-rule (4), the authority shall after examining such further material as may be placed before it by the applicant or obtained by the authority, pass such order as deemed fit on the questions specified in the application, after giving an opportunity to the applicant of being heard, if he so desires. The authority shall pass an order within four weeks of the date of the order admitting the application and a copy of such order shall be sent to the applicant and to the officer of the Commercial Taxes Department referred in sub-rule (3).

(8) (i) The authority may at its discretion permit or require the applicant to submit such additional facts as may be necessary to enable it to pronounce its clarification or advance ruling.

(ii) Where in the course of the proceedings before the authority, a fact is alleged which cannot be borne out by or is contrary to the record, it shall be stated clearly and concisely and supported by a duly sworn affidavit.

(9) Where on the date fixed for hearing or any other day to which the hearing may be adjourned, the applicant or the officer concerned does not appear in person or through an authorized representative when called on for hearing, the authority may dispose of the application *ex parte* on merits:

Provided that where an application has been so disposed of and the applicant or the officer of the Commercial Taxes Department referred in sub-rule (3), applies within fifteen days of receipt of the order and satisfies the authority that there was sufficient cause for his non-appearance when the application was called upon for hearing, the authority may, after allowing the opposite party a reasonable opportunity of being heard, make an order setting aside the *ex parte* order and restore the application for fresh hearing.

(10) Where the authority on a representation made to it by any officer or otherwise finds that an order passed by it was obtained by the applicant by fraud or misrepresentation of facts, it may, by order, declare such order to be *void ab initio* and thereupon all the provisions of the Ordinance and the rules thereunder shall apply to the applicant as if such order had never been made.

(11) A copy of the order made under sub-rule (7) shall be sent to the applicant and the Commissioner or the officer concerned.

(12) Where the applicant dies or the business is wound up or dissolved or disrupted or amalgamated or succeeded to by any other person or otherwise comes to an end, the application shall not abate and may be permitted by the authority, where it considers that the circumstances justify it, to be continued by the executor, administrator or other legal representative of the applicant or by the liquidator, receiver or assignee, as the case may be, on an application made in this behalf.

(13) Where the authority finds on its own motion or on a representation made to it by the applicant or the officer of the Commercial Taxes Department referred in sub-rule (3), but before the clarification or ruling pronounced by the authority has been given effect to by the officer concerned, that there is a change in law or facts on the basis of which the clarification or ruling was pronounced, it may, by order, modify such ruling in such respects as it considers appropriate, after allowing the applicant and the officer a reasonable opportunity of being heard.

(14) (i) The authority may, with a view to rectify any mistake apparent from the record, amend any order passed by it before the clarification or ruling or order pronounced by the authority has been given effect to by the officer concerned.

(ii) Such amendment may be made on its own motion or when the mistake is brought to its notice by the applicant or the officer concerned, but only after allowing the applicant and the officer reasonable opportunity of being heard.

Note. - Subject to the contrary contained anywhere under the provisions of these rules, the term, ‘**authority**’ wherever it occurs in this rule shall be construed as the Authority for Clarifications and Advance Ruling constituted under section 77 of the Ordinance.

39. Appeal to the Appellate Tribunal and Application for review by Appellate Tribunal.— (1) (a) Every appeal under sub-section (1) of section 49 to the Appellate Tribunal shall be in **Form - Z** and shall be verified in the manner specified therein.

(b) It shall be in quadruplicate and each of which shall be accompanied by a copy of the order appealed against, one of the accompanied order shall be the original or certified copy.

(c) It shall also be accompanied by a proof of payment in support of having paid the appeal fee of rupees one hundred in addition to the proof of payment of admitted tax and twenty five percent of the tax as ordered by the Appellate Assistant Commissioner.

(2) (a) Every application for review under sub-section (6) of section 49 to the Appellate Tribunal shall be preferred in **Form - BB** and shall be verified in the manner specified therein. Where the Government prefers the application, it shall be signed and verified in the manner aforesaid by the Commissioner.

(b) It shall be in quadruplicate and shall be accompanied by four copies of the order of the Appellate Tribunal.

(c) It shall also, where it is preferred by the assessee, be accompanied by proof of payment of fee of rupees one hundred only.

(3) If an appeal or an application for review filed by an assessee under section 49 is allowed by the Appellate Tribunal, or if such appeal or application is disposed of by the Appellate Tribunal without going into the merits, or if such appeal or application is rejected under the provisions of the Puducherry Value Added Tax Appellate Tribunal Regulations, the Appellate Tribunal may, in its discretion by order refund either wholly or partly the fee paid by the assessee under sub-section (2) or sub-section(6) (b) of section 49.

40. Appeal or Revision or review by High Court.- (1) (a) Every appeal under sub-section (1) of section 50 shall be in **Form-DD** and every petition under sub-section (2) of section 51 shall be in **Form-EE** and shall, be verified in the manner specified therein.

(b) The appeal or petition shall be accompanied by the original order or by a certified copy of the order of the Commissioner or the Secretary or the Appellate Tribunal, as the case may be.

(2) (a) Every application for review under sub-section (7) (a) of section 50 to the High Court shall be in **Form-FF**, and every application for review under clause (a) of sub-section (8) of section 51 to the High Court shall be in **Form-GG** and shall be verified in the manner specified therein.

(b) The application for review shall be preferred within one month from the date of communication of the order sought to be reviewed.

41. Security for payment of tax pending appeal or revision.—(1) Where it is provided in the Ordinance, that an appellant or an applicant in revision proceedings, shall furnish security in regard to the payment of tax or fee or other amount, the appellant or applicant, as the case may be, or any person on his behalf shall furnish security as the authority before which the appeal or application is preferred may direct in its discretion. The Security bond shall be in **Form-HH** with suitable modification, wherever necessary.

(2) Where it is provided in the Ordinance that an appellant or an applicant in revision proceedings shall furnish security in regard to the payment of tax or fee or other amount, the appellant or applicant or any person on his behalf shall furnish property security, along with a security bond in **Form-HH** or a bank guarantee in **Form-G** as the authority before which the appeal or

application is preferred may, in its discretion, direct. Where an appellant or an applicant in revision proceedings or any person on his behalf furnishes immovable property as security, he shall mortgage such property to the Government by deposit of title deeds in any town which has been notified under sub-section (f) of section 58 of the Transfer of Property Act, 1882 (Central Act IV of 1882) and the security bond in **Form-HH** shall be registered in the appropriate Sub-Registrar's Office. The security bond or the bank guarantee, as the case may be, shall be filed in duplicate, the original of which shall bear appropriate adhesive non-judicial stamps or Court fee stamps. This security bond in **Form-HH** will cease to have effect from the date of receipt of the appellate or revisional orders by the appellant or applicant or petitioner in case the appeal / application / revision is fully allowed in favour of the appellant / applicant / petitioner or in case the applicant / appellant / petitioner has paid the tax amount as determined by the assessing authority and confirmed by all the authorities in case the proceeding is taken to authorities specified under the Ordinance. The security bond shall thereafter be released by necessary endorsement on the original and returned to the appellant or applicant. The Bank guarantee furnished shall become part and parcel of the records of the assessing or appellate or revising authority and shall not be returned to the bankers or the appellant or the applicant. It shall be cancelled by the assessing authority and an advice of cancellation may be sent to the appellant or applicant or bankers after the expiry of six months from the date of receipt of the appellate or revision order by the appellant or applicant. If a security bond in **Form-HH** had been furnished, it shall, subject to the provisions of these rules, be released by necessary endorsement on the original and returned to the appellant or applicant and if Bank guarantee had been furnished, it shall, subject to the provisions of these rules, be cancelled by the assessing authority and an advice of cancellation may be sent to the appellant or applicant or bankers, on request by the appellant after the disposal of the appeal or earlier, if sufficient proof is produced that the entire amount for which the appeal / revision has been preferred is fully paid.

(3) Where the appellant or applicant furnishes the security referred to in sub-rule (2), he shall file the security bond or the bank guarantee or other security to the assessing authority concerned. The appellant should obtain and file the duplicate copy of security bond with necessary endorsement of assessing officer in **Form-HH** for having executed the security or the duplicate copy of bank guarantee in **Form-G** with necessary endorsement of the assessing officer for having filed the bank guarantee, before the appellate or revising authority.

42. Communication of order.— (1) Every order of the Commissioner and Appellate Assistant Commissioner under sections 45 and 47 shall be communicated to the petitioner, or appellant to every other party affected by the order, to the assessing authority against whose order the application was filed and also to any other authority concerned.

(2) Every order of the Secretary under section 46 shall be communicated to the dealer concerned, every other person affected by the order, the assessing authority who has assessed the dealer, and to the Commissioner, if his order was the subject matter of the proceedings.

43. Order to be given effect to by assessing authority.— (1) Every order passed on appeal, revision or review shall be given effect to by the assessing authority who shall refund without interest within a period of ninety days from the date of order giving effect to such order passed in appeal, revision or review, any excess tax found to have been collected. For the said purpose, the assessing authority shall serve upon the dealer a notice in **Form-P** notifying the dealer of the adjustment of excess tax towards arrears, if any, or if there are no arrears of tax due under the Ordinance from the dealer or if after such adjustment there is still an excess, the assessing authority shall refund the amount of the excess tax. If any amount is found to be due from the dealer, the assessing authority shall serve upon the dealer a notice in **Form-O** and the dealer shall pay the sum demanded in the manner specified in the notice.

(2) If the tax, as determined in appeal or revision is in excess of the power of assessment of the initial assessing authority, the appellate or revising authority shall transfer the original records of assessment to the appropriate assessing authority who shall have power to collect the tax due in the same manner, as if it were a tax assessed by itself. The appropriate assessing authority shall serve upon the dealer a notice in **Form-O** and the dealer shall pay the sum demanded in the manner specified in the notice.

44. Cost awarded by Tribunal or High Court.— (1) While disposing an appeal or revision the tribunal or the High Court as the case may be, may award cost at its discretion, to any party other than the Government side.

(2) Cost if any awarded as in sub-rule (1) may be collected by the assessing authority, if so authorised by the Tribunal or the High Court as the case may be, by issuing a notice.

CHAPTER - VII**RECORDS AND INVESTIGATION**

45. **Maintenance of accounts by dealers.**—(1) Where any dealer keeps and maintains his accounts in a language other than English, he shall adopt international numerals in the maintenance of such accounts.

(2) Every dealer shall keep accounts showing separately for each category of goods produced or manufactured; bought or received; sold, supplied or distributed by him and the quantity and value thereof together with the voucher.

(3) Every dealer, except the dealer opted to pay tax at compounded rate as provided under sections 19 and 15(2), shall keep separate purchase and sales accounts for each category of goods, showing the input tax and output tax. The input tax column of the purchase account shall be totalled taking into account of disallowance, restriction, partial-reversal and reversal of input tax credit as contemplated under rule 17 and output tax column shall also be totalled taking into account of exclusions and deductions contemplated under rule 15 and 16. All the purchase and sales account shall be closed on monthly basis for the purpose of reporting the turnover in the return.

(4) A dealer paying tax in compounded rate shall maintain purchase accounts and sales account preserving the tax invoice of purchase and sales.

(5) Further the accounts of purchase and sales shall be maintained separately when such purchases and sales take place within the Union Territory, in the course of inter-State trade or commerce and in the course of import or export.

(6) Every registered dealer who manufactures or produces shall maintain a production-*cum*-stock register in **Form-H**.

(7) Every dealer executing works contract shall keep separate accounts for each contract specifying the particulars of the names and addresses of the persons for whom he has executed works contract.

(8) Every dealer executing works contract and opting to pay tax by way of composition shall maintain records of—

- (a) payments received from the contractee;
- (b) records of entry in **Form-L** Return; and
- (c) records of tax deduction at source.

(9) Every dealer executing works contract and not opting to pay tax by way of composition shall keep the following records, namely:—

(a) the particulars of goods procured by way of purchase or otherwise for the execution of works contract;

(b) the particulars of goods to be used or used in the execution of each works contract;

(c) the details of payment received in respect of each works contract; and

(d) the details of :

(i) labour charges for works executed;

(ii) amount paid to sub-contractor for labour and services;

(iii) charges for planning, designing and architect's fee;

(iv) charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract;

(v) cost of consumables such as water, electricity, fuel etc., used in the execution of the works contract; the property in which is not transferred in the course of execution of a works contract;

(vi) cost of establishment of the contractor to the extent it is relatable to supply of labour and services;

(vii) other similar expenses relatable to the supply of labour and services;

(viii) profit earned by the contractor to the extent it is relatable to supply of labour and services;

(ix) all amounts for which goods exempted are transferred in execution of works contract; and

(x) turnover of the goods involved in the execution of works contract which are transferred in the course of inter-State trade or commerce under section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or transferred outside the Union Territory under section 4 or transferred in the course of import or export under section 5 of the said Act.

46. Accounts of dealers transacting through agents.— (1) A dealer, transacting business through agents, shall furnish along with his monthly tax return, a statement, showing separately the description of each category of goods purchased or sold through each agent; and the turnover and tax due thereon; and designation of the assessing authority to whom the tax is paid by the agent.

Explanation.— For the purpose of this rule, the term ‘agent’ means an agent as defined under sub-clause (iii) of clause (n) of section 2.

(2) Such dealer shall also furnish the following, as and when demanded by the assessing authority:-

- (i) the originals of the written contract, entered into with the agents or the authorisation letters issued to the agent;
- (ii) accounts showing the description, quantity and the value of the goods despatched to each agent on each occasion with proof of movement of goods;
- (iii) copies of the tax invoice issued by the agents to the purchasers;
- (iv) accounts rendered by the agents to the dealer from time to time.

47. Accounts of agents.— (1) A dealer carrying on business as an agent, shall furnish along with his monthly tax return, a statement, showing separately the description of each category of goods purchased or sold for each principal and the turnover and tax due thereon.

Explanation.— For the purpose of this rule, the term ‘agent’ means an agent as defined under sub-clause (iii) of clause (n) of section 2.

(2) Such dealer shall maintain-

- (i) accounts showing separately the particulars of each category of goods purchased or received for sale, in respect of each principal;
- (ii) the original or copy of the written contracts, entered into with the principal or letters of authorisation received from the principals ;
- (iii) accounts of sales effected on behalf of each principal showing the description, quantity, value of each category of goods and the tax due thereon ; and
- (iv) copies of accounts rendered to each principal.

48. Accounts of dealer carrying business as principal and agent.— A dealer carrying on business both as principal as well as agent shall maintain, in addition to the accounts prescribed in rules 45, 46 and 47, separate stock account as follows—

- (i) stock accounts of goods dealt by him on his own account, and
- (ii) stock of goods dealt by him as agent separately for each principal so as to enable identification of the goods of the different principals at any given time.

49. Invoice.— (1) Every dealer shall issue an invoice in respect of every sale made by him.

(2) Every dealer liable to pay tax under section 14 shall issue tax invoice bearing the following particulars, namely:—

- (i) name and address of the seller;
- (ii) the registration number (TIN) of the seller with date of registration;
- (iii) the date of sale; and date of despatch, if different from date of sale;
- (iv) the quantity, rate, value, amount of tax charged and sufficient details of the goods sold; and
- (v) the name and full address of the purchaser with his registration number (TIN), in case he is a dealer, and shall be duly signed and dated by the dealer or any person so authorised by him.

(3) Every such tax invoice shall be serially numbered and prepared in triplicate. Original Tax Invoice shall be issued to the purchaser, second copy to the transporter and the other copy shall be retained by the dealer / manufacturer as the case may be.

(4) Every registered dealer or his authorised representative purchasing goods, shall disclose to the selling dealer, name and full address with his registration number (TIN) otherwise such purchasing dealer shall not be eligible for input tax credit.

(5) Every dealer liable to pay tax under section 15(1) shall issue tax invoice with suitable modifications depending upon the nature of works contract.

(6) Every dealer who has opted to pay tax under section 15(2) and 19 of the Ordinance shall issue an invoice in the manner specified in the sub-rule (2) and (3) of this rule with suitable modifications depending upon the nature of business without collecting tax from the purchaser.

(7) Every dealer who is making purchases from an agriculturist or from a source other than the registered dealer shall issue a bought note exhibiting details such as name of the seller and his address, description of goods, quantity and value.

50. Maintenance and preservation of accounts.— (1) All accounts maintained by a dealer together with all vouchers relating to stocks, deliveries, purchases and sales for a year, shall be preserved by them for a period of five years from the end of the year to which the accounts relates to. In computing the period of five years, the time during which any proceedings under the Ordinance remains pending before a Civil Court or other authority, shall be excluded.

(2) Every registered dealer shall keep books of account for the current year, at the place of business specified in the certificate of registration. A dealer having more than one place of business in the Union Territory, the books of account relating to each place of business for the current year shall be kept in the place of business concerned. He shall also keep the books of account for the previous five years at such place or places as he may notify to the registering authority.

51. Delivery Note.— (1) The delivery note as referred to in section 57 shall be in **Form-JJ**. The delivery note in **Form-JJ** shall be printed by the dealer with serial number and used by the registered dealer for transportation of goods.

(2) The other document to be carried by the owner or person in-charge of a goods vehicle shall be a declaration in **Form-MM** and shall be furnished to the inspecting officer on demand.

(3) Every dealer who uses the delivery note shall maintain a register in **Form-NN**. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the assessing authority within a week of such loss, destruction, theft, making appropriate entries in the remarks column of the said register and take such other steps to issue public notice of the loss, destruction or theft as the assessing authority, may direct.

(4) The Assistant Commissioner shall, from time to time, publish in the Puducherry Government Gazette, the particulars of the delivery notes in respect of which a report has been received under sub-rule (3).

52. Audited Accounts.- The certificate of audit of accounts of a dealer required to be furnished under section 54 shall be in **Form - CC**. Such certificate shall be furnished to the assessing authority on or before thirtieth September of the year succeeding to which it relates or such other date as may be extended, from time to time by issue of notification.

53. Possession and submission of certain records by owners of goods vehicle and boats.- Any transporters of goods, including courier agencies shall, as and when required by any officer authorised under the Ordinance, submit copies of goods vehicle record, trip sheet or log book, as the case may be and also the tax invoice or delivery note which accompanies the goods.

CHAPTER - VIII

SEARCH, SEIZURE, CONFISCATION AND ACQUISITION

54. Search as per the procedure prescribed in Criminal Procedure Code, 1973 (Central Act 2 of 1974).— (1) The officers of the Commercial Taxes Department not below the rank of an Assistant Commercial Tax Officer, who is empowered for the purposes of section 55 conducts a search of any office, shop, business-*cum*-residence (residential accommodation) godown, vessel, vehicle, or any other place of business or any premises or place where he has reason to believe that the dealer keeps or is for the time being keeping any goods, accounts, registers or other documents of his business, he shall as far as possible follow the procedure prescribed in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

(2) If on search, such officer finds any accounts, registers or other documents which he has reason to believe relate to any evasion of tax or other fee due from the dealer under the Ordinance, he may, for reasons to be recorded in writing, seize such accounts, registers, or other documents and shall give the dealer a receipt for the same. The accounts and registers so seized shall not be retained by such officer for more than thirty days at a time without the permission of the next higher authority.

55. Seizure and confiscation of goods.— (1) If any officer authorised under section 55 of the Ordinance, finds any goods in any office, shop, godown, vehicle, vessel or any place of business or any other building or place of a dealer which have not been accounted for in the accounts, registers, or other documents maintained in the course of his business, the officer may, for reasons to be recorded in writing, seize such goods. The order of seizure on **Form-LL** shall specify the description, the quantity and the value of the goods seized. A copy of it shall be served on the dealer or the person-in-charge of the goods.

(2) Any officer may, if security in cash is furnished to his satisfaction, order release of goods seized to the owner, and if he is not present, to the person-in-charge of the goods pending further enquiry, if necessary. The order of release on **Form-OO** shall be subject to the condition that if the goods in question are finally confiscated under sub-rule (4), they shall be produced within such time as may be required, failing which, the cash security furnished shall stand forfeited to the State Government without further notice.

(3) In cases not falling under sub-rule (2), if the whole or any part of the goods, seized under sub-rule (1) are of a perishable nature, the officer may sell them or get them sold, in public auction as laid down in sub-rules (8) to (17):

Provided that the notice of fifteen days laid down in sub-rule (9) below shall not apply to the public auction of goods of perishable nature and *in lieu of* the same, the officer shall cause adequate publicity through displaying a notice on the notice-board of his office.

(4) Any such officer, after making such enquiry as he deems fit and after giving the owner of the goods, if he is ascertained, an opportunity of being heard, may confiscate the whole or any part of the goods seized, if he is satisfied that there is evasion or an attempt to evade tax thereon in any manner whatsoever. If the owner is not ascertainable even after the enquiry, the officer shall order for confiscation of such goods. A copy of the order of confiscation on **Form-UU** shall be served to the owner of the goods if he is ascertainable.

(5) The goods confiscated under sub-rule (4) shall be sold in public auction as laid down in sub-rules (8) to (17).

(6) If, on enquiry, under sub-rule (4), it is considered by the officer who seized the goods that confiscation is not warranted in regard to any of the goods seized, or if any order of confiscation is set aside or modified in regard to any goods, on appeal or revision, such goods shall be returned to the owner or any other person authorised by him if they had not been sold in public auction under sub-rule (3) or (5). If they had already been sold in public auction, the proceeds of the same less the expenses incurred in the sale, if any, by the Government, shall be refunded to the owner of the goods or any other person authorised by him.

(7) In case wherein a confiscation order has been passed in respect of any goods, the owner of which was not ascertainable before the order is passed, such owner of the goods, or any other person on his behalf may appear before the officer who ordered the confiscation and satisfy him with relevant records regarding the *bona fides* of the goods in question and regarding the reasons for

his non-appearance earlier. If the officer is satisfied that there has been no evasion or attempt at evasion of tax he may order, for reasons to be recorded in writing, the release of the goods confiscated or if such goods had already been sold and delivered, the refund of the sale proceeds of the goods, less the expenses incurred for safe custody of the goods and other incidental charges. If the officer is not so satisfied, he may after recording reasons therefor, order that the sale under sub-rule (5) shall be proceeded with or that the proceeds of the sale already conducted shall not be refunded, as the case may be.

(8) The officer who detained the goods shall cause to be published in the notice-board of his office a list of the goods detained and intended for sale with a notice on **Form-VV** under his signature, specifying the place where and the date on, and the hour at which the detained goods will be sold in open auction and shall also display a copy of such list and notice in the office of the Commercial Tax Officer having jurisdiction over the place where the goods were detained.

(9) A notice of fifteen days shall be given before the auction is conducted.

(10) Intending bidders shall deposit as earnest money a sum equal to five percent (5%) of the estimated value of the goods.

(11) At the appointed time, the goods shall be put up in one or more lots, as the officer conducting the auction sale may consider necessary and shall be knocked down in favour of the highest bidder, subject to confirmation of the sale by the Commercial Tax Officer having jurisdiction over the place where the goods were detained.

(12) The earnest money deposited by the unsuccessful bidders shall be refunded to them within three days from the date of auction.

(13) (a) The auction purchasers shall pay to the officer conducting the auction the sale value of the goods in cash immediately after the sale and shall not be permitted to carry away any part of the goods until he has paid in full and until the sale is confirmed by the authority specified in sub-rule (11).

(b) The officer receiving the value of the goods in cash shall issue a receipt in **Form-WW** to the person making such payment.

(14) Where the purchaser fails to pay the purchase money, the earnest money deposited by the defaulting bidder shall be forfeited to the Government and the goods shall be resold in the auction. The procedure prescribed for the first auction shall be followed for conducting the subsequent auction.

(15) If any order directing detention is set aside on appeal or revision, the goods so detained, if they have not been sold in auction, shall be released and if they have been sold, the proceeds thereof shall be paid to the owner of the goods, deducting the expenses incurred from the time of the detention of goods to the time they were sold in auction.

(16) Any person from whom tax is due shall, on application to the officer in **Form-XX** who conducted the sale, and upon sufficient proof, be paid the sale proceeds specified under sub-rule (13), after deducting the expenses of sale and other incidental charges and the amount of tax due.

(17) The procedure specified in this rule shall apply to give effect to the orders directing refund on appeal or revision.

56. Acquisition of goods. – (1) The powers specified under section 25 of the Ordinance shall be exercised with prior approval of the next higher authority, by any officer not below the rank of the Commercial Tax Officer having jurisdiction over the area where the goods are available at the time of initiating proceedings for acquisition of goods.

(2) The goods acquired under section 25 shall be sold in the public auction following the procedure laid down sub-rules (8) to (17) of rule 55.

(3) Every officer who has acquired the goods under section 25 shall pass orders within fifteen days from the date of such acquisition, sanctioning payment of compensation to the owner of goods as specified in sub-section (6) of section 25.

CHAPTER-IX

OFFENCES AND PENALTIES

57. Penalty for breach of rules.— Whoever commits a breach of any of these rules shall on conviction by a Judicial Magistrate be punishable with fine, which may extend to one thousand rupees; and where the breach is a continuing one with further fine which may extend to rupees one hundred for every day after the first breach during which the breach continues:

Provided that *in lieu* of prosecution, the offence of breach of rule may be compounded in the same manner as laid down under section 62 for the offences under section 59 of the Ordinance.

58. Officers empowered to compound offences.— Assistant Commercial Tax Officer, Deputy Commercial Tax Officer and Commercial Tax Officer of the Commercial Taxes Department who are exercising powers under the Ordinance within their jurisdiction shall be the prescribed authority for the purposes of section 62 of the Ordinance.

CHAPTER - X**CHECK POST**

59. Check post.— (1) Officers of the Commercial Taxes Department not below the rank of an Assistant Commercial Tax Officer as may be empowered by the Commissioner of Commercial Taxes under section 58 of the Ordinance may be the prescribed authority for the purposes of the Ordinance.

(2) The driver or any other person in-charge of the goods vehicle or both or the consignor or consignee shall furnish adequate security, as the prescribed authority mentioned in sub-rule (1) may direct. The security bond shall be in **Form-II**.

(3) For purposes of sub-section (1) and (2) of section 57 the following shall be the documents to be sent along with the goods namely:-

(a) A bill of sale or a delivery note in **Form-JJ** and a goods vehicles record or a trip sheet or log book;

(b) A certificate from the Village Administrative Officer when the goods under the transport are claimed to be agricultural produce other than sugarcane grown in his own land or on a land in which he has interest or declaration signed by the agriculturist and by the registered dealer to whom the agricultural produce is transported; and

(c) A certificate from the Cane Inspector (or the Agriculture Officer working under the Government having jurisdiction over the area from which sugarcane is transported) when the goods under the transport are claimed to be sugarcane grown in his own land or on a land in which he has interest or declaration signed by the agriculturist and by the registered dealer to whom the agricultural produce is transported;

(d) A delivery note in **Form-JJ** when the goods are transported from one place of his business to another.

(e) The bill of sale or delivery note or the certificate of declaration, as the case may be, in respect of the goods carried in the goods vehicle or boat shall be in duplicate.

(4) A copy of the order of detention of the goods made under sub-section (2) of section 58 shall be served on the driver of the vehicle or the boat or other person in-charge of the goods along with order specifying the tax or security to be paid for the release of goods.

(5) The owner of the goods, other than the goods which are subject to speedy and natural decay ordered to be detained, shall pay the tax or security ordered to be paid within a period of one month from the date of the order.

(6) (a) If the amount of tax due or security directed to be paid, is paid, the said officer shall issue a receipt in the name of the person liable to pay tax specifying also the name and status of the person making such payment and shall release the goods.

(b) On receipt of the payment of the tax or security, the prescribed authority mentioned in sub-rule (1) shall allow the vehicle or boat to pass.

(c) The prescribed authority mentioned in sub-rule (1) shall intimate the details of such collection to the concerned assessing authority within three days of such collection.

(7) (a) The security paid under sub-rule (5) or sub-rule (6) shall, on application of the owner of the goods vehicle or boat or the consignor or the consignee, be either adjusted towards the tax due from him or be refunded to him, if he is found not liable to tax.

(b) When the owner of the goods vehicle or boat or the consignor or the consignee, as the case may be, wishes to have the security adjusted towards the tax due from him he shall send an application and the receipt for payment along with the return due from him. The application to claim refund of the amount shall be made to the assessing authority having jurisdiction over the place of business in the case of an assessee or over the place of residence in the case of others within thirty days from the date on which the amount was paid.

(8) (a) The said officer shall cause to be published in the notice-board of his office, a list of the goods detained and intended for sale with a notice under his signature, with seal specifying the place where, and the day and the hour at which the detained goods will be sold in open auction and shall display the copies of such list and notice in more than one public place or other place where the goods were detained. Copies of the list and notice shall be displayed in the Office of the Commercial Tax Officer and the Assessing Authority having jurisdiction over the area where the goods were detained is situated. A notice of fifteen days time shall be given before the date fixed for the proposed auction.

(b) If the prescribed authority mentioned in sub-rule (1) is an officer below the rank of a Deputy Commercial Tax Officer, the auction shall be conducted by an officer not below the rank of a Deputy Commercial Tax Officer having jurisdiction. Intending bidders shall deposit as earnest money a sum amounting to five per cent of the estimated value of the goods.

(c) At the appointed time, the goods shall be put up in one or more lots, as the officer conducting the auction may consider advisable, and shall be knocked down in favour of the highest bidder, subject to confirmation of the sale by the Commercial Tax Officer concerned.

(d) The auction purchaser shall pay the sale value of the goods in cash immediately after the sale and he will not be permitted to carry away any part of the goods until he has paid for the same in full and until the auction sale has been confirmed by the appropriate authority mentioned in clause (c). Where the purchaser fails to pay the sale value, the goods shall be resold by auction at once and earnest money deposited by the defaulting bidder shall be forfeited to the Government. The earnest money deposited by the unsuccessful bidders shall be refunded to them immediately after the auction is over.

(9) The sale proceeds shall be remitted into the Government Treasury as revenue deposit.

(10) If any order of detention is reversed on appeal or revision, the goods so detained, if they have not been sold before such reversal comes to the knowledge of the Deputy Commercial Tax Officer conducting the auction, shall be released or if they have already been sold, the proceeds thereof shall be paid to the owner of the goods. The charges, if any, incurred for the period of detention towards rent, hire or wharfage, as the case may be, when the goods have not been sold, shall be a charge on the goods and shall be recovered from the owner of the goods, before the release of the goods or payment *in lieu* thereof, as the case may be, to him.

(11) Any person from whom tax is due under section 58, shall, on application to the Deputy Commercial Tax Officer who conducted the auction sale, and upon sufficient proof, be paid the sale proceeds mentioned in clause (d) of sub-rule (8) after deducting the expenses of sale and other incidental charges and the amount of tax due.

(12) The above procedure will apply *mutatis mutandis* in respect of orders directing refunds on revision or appeal.

(13) In all proceedings initiated against the driver or person in-charge of the goods vehicle or boat, the name of the consignee and consignor, if known, shall be associated.

(14) When the goods are moved for export or are transported after clearance from a seaport, the clearing or forwarding agent, as the case may be, notwithstanding that such agent is not a dealer registered under the Ordinance

or any other person in-charge of the goods vehicle or boat, who, on behalf of such agent transports the goods, shall carry with him the following documents in respect of the goods carried in the goods vehicle or boat, namely:-

- (a) A trip sheet or log book, as the case may be;
- (b) A bill of sale or **Form-KK**; and
- (c) In the case of goods moved for export –
 - (i) if the purchase is made within the Union territory,—
 - (A) sale invoice; and
 - (B) letter from the exporter specifying the name of the port of export, the name of the ship and its probable dates of arrival and departure from the port; or
 - (ii) if the purchase is made outside the Union Territory of Puducherry,-
 - (A) purchase invoice for the goods purchased; and
 - (B) letter from the clearing or forwarding agent addressed to the shipping agent or export agent specifically mentioning the actual quantity and value of the goods consigned for export and the name of the firm outside the Union territory on whose behalf the goods are purchased for export; or
- (d) In the case of imported goods,-
 - (i) Copy of the foreign invoice with the bill of entry;
 - (ii) Letter from the importer or clearing or forwarding agent to the consignee, specifically mentioning the description of the goods imported; and
 - (iii) Records showing the value of the goods imported.

(15) **Form-KK** shall be printed with serial number and used by the forwarding and clearing agent.

(16) The clearing or forwarding agent or other person in-charge of the goods vehicle or boat shall, within 48 hours after the goods are delivered, submit to the Commercial Tax Officer having jurisdiction over the area in which the goods are delivered, copies of goods vehicle records, trip sheet or log book, as the case may be, bill of sale or delivery note and also records showing the value of the goods imported.

CHAPTER XI**MISCELLANEOUS**

60. Power of officer to issue summons.— (1) The summons under section 72 for the production of a document or for the appearance of any person shall be **Form-PP**.

(2) Where a person to whom a notice under section 39 is served objects to it by a statement under sub-section (5) section 39, such statement shall be in **Form-QQ**.

(3) A person other than the assessee or his agent or representative who appears pursuant to a summon under section 72 to give oral or documentary evidence shall be paid travelling allowance and batta at such rates as may be fixed by the Union territory Government from time to time.

61. Notice for penalty.— The notice for levy of penalty will be issued in **Form-RR**.

62. Appearance by authorised Representative.— (1) The person specified in clause (a) and (c) of section 70 appearing on behalf of a dealer or other person in any proceedings before any authority under this Ordinance other than the High Court shall file before such authority an authorisation given by the dealer or such person in **Form-SS**.

(2) (a) An accountant appearing under clause (c) of section 70 shall be a Chartered Accountant as defined in the Chartered Accountants Act, 1949 (Central Act XXXVIII of 1949) or Cost Accountant as defined in the Cost and Works Accountants Act, 1959 (Central Act 23 of 1959).

(b) No person shall be eligible to appear as a Value Added Tax Practitioner under clause (c) of section 70 unless his name has been included in the list in **Form-TT**. The following qualifications are prerequisite to get his name included in the list in **Form-TT**—

(i) He should have passed any one of the following accountancy examinations recognized by the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (Central Act IV of 1924), for the purpose of clause (v) of sub-section (2) of section 288 of the Income Tax Act, 1961 (Central Act 43 of 1961), namely:-

(A) The National Diploma in Commerce awarded by the All India Council for Technical Education, New Delhi, provided the diploma holder has taken advanced Accountancy and Auditing as an elective subject for the Diploma Examination;

(B) Government Diploma in Company Secretary-ship awarded by the Department of Company Affairs under the Ministry of Industrial Development and Company Affairs, New Delhi;

(C) Final examination of the Institute of Company Secretaries of India, New Delhi; or

(ii) He should have,-

(a) acquired a degree in Commerce, Corporate Secretaryship, Law, Economics or Banking including Higher Auditing or Business Administration or Business Management conferred by a University recognized by the University Grants Commission; or

(b) retired or resigned from the Puducherry Commercial Taxes Department and had been, at any time during his service in that Department, an assessing authority or other officers who had held the post requiring knowledge of law:

Provided that no person who was employed in the Puducherry Commercial Taxes Department and has retired or resigned from such employment, shall be eligible for a period of two years from the date of retirement or from the date of acceptance of the resignation, as the case may be, to appear on behalf of a dealer or other person under clause (a) and as a Value Added Tax Practitioner under clause (c) of section 70 except before the Appellate Tribunal:

Provided further that the Government may, in respect of a retired officer of the Puducherry Commercial Taxes Department, relax the above condition, for reasons to be recorded in writing.

(c) Notwithstanding anything contained in clause (b) of sub-rule (2) of this rule, every Sales Tax Practitioner qualified under section 56 of the Pondicherry General Sales Tax Act, 1967 and enrolled as a Sales Tax Practitioner under rule 50 (iv) of the Pondicherry General Sales Tax Rules, 1967 will be deemed to be a Value Added Tax Practitioner under this rule.

(d) No person who has been dismissed or removed from Government service or who has been convicted for an offence under the Ordinance or who has become an insolvent shall be eligible to appear as a Value Added Tax Practitioner under clause (c) of section 70.

(e) (i) Every Value Added Tax Practitioner possessing the qualification prescribed in clause (b) of sub-rule (2) of this rule shall have his name entered in the list maintained in **Form-TT** by the Commissioner on an application made by him in that behalf to the Commissioner.

(ii) The Commissioner shall upon any information received or otherwise, effect amendments in the said list as may be necessary by reason of any change of address or death of any practitioner or on request by any practitioner for removal of his name from the list.

(f) (i) If any Value Added Tax Practitioner is found guilty of misconduct in connection with any tax proceedings by the Commissioner of Commercial Taxes having jurisdiction or by the Appellate Tribunal, the Commissioner of Commercial Taxes or the Appellate Tribunal may direct that he shall henceforth be disqualified to represent any person under section 70, either permanently or for a specified period and shall remove his name from the said list:

Provided that no such direction shall be made unless the Value Added Tax Practitioner is given a reasonable opportunity of being heard.

(ii) any Value Added Tax Practitioner against whom such direction is made by the Commissioner of Commercial Taxes or the Appellate Tribunal may, within one month of the date of receipt by him of the said direction, appeal to the Secretary or to the High Court, respectively to have the direction cancelled.

(3) Any person who has appeared before any assessing authority under the repealed Act *i.e.* under the Pondicherry General Sales Tax Act, 1967 (Act No.6 of 1967) as an Accountant for a period of not less than seven years and having active practice will be deemed to be the Value Added Tax Practitioner for the purposes of section 70 of the Ordinance provided the Commissioner has allowed such Accountant to be enrolled as a Value Added Tax Practitioner after holding an interview.

63. Change of Authorization of representative and appointment of legal practitioner.— An authorisation given to an Accountant or a Value Added Tax Practitioner or the appointment of a Legal Practitioner shall remain valid until it is cancelled in writing by the person who has given such authorisation or made such appointment:

Provided that when the said person desires to cancel the authorisation or appointment as the case may be, in the course of the proceedings, he may do so with the consent of that Accountant or Value Added Tax Practitioner or Legal Practitioner, already on record. When such consent is refused, the authorisation or appointment may be cancelled with the permission of the concerned Authority, before whom the proceeding is pending.

64. Modes of service.— (1) The service on a dealer of any notice, summons or order under the Ordinance or these rules may be effected either electronically or manually in any of the following ways, namely:-

(a) by giving or tendering it to such dealer or his manager or agent or the legal practitioner appointed to represent him or to his authorised representative; or

(b) if such dealer or his manager or agent or the legal practitioner appointed to represent him, or his authorised representative is not found, by giving or tendering it to any adult member of his family; or

(c) by sending it to the address of the dealer by registered post; or

(d) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence in the presence of two independent witnesses.

Explanation.- Endorsement by a person who delivers the notice, summons or order of having tendered or given will be proof for the purpose of clause (a) of this sub-rule.

(2) Where any Hindu Undivided Family, firm or other association of persons is partitioned, dissolved or discontinued, notice, summon or order issued under the Ordinance or these rules may be served on any member of the Hindu Undivided Family, any person who was a partner (not being a minor) or member of the association, as the case may be immediately before such partition, dissolution or discontinuance.

65. Publication of information in respect of assesseees.— (1) The following information in respect of assessee will be published under sub-section (3) section 74, namely:-

(a) Names of defaulters of tax with details where the total amount of tax and other dues for one or more years is rupees ten lakhs or more and is not covered by stay granted by the appropriate authorities and remaining unpaid for more than two months after the due date.

(b) Names of dealers with details who have suppressed their tax liabilities or have evaded the payment of tax under the Ordinance involving rupees ten lakhs or more for one or more years detected at a time.

(c) Names of dealers or persons with details on whom a penalty of not less than rupees fifteen lakhs under the Ordinance has been imposed during any year.

(d) Names of dealers or persons with details, who have been convicted for any offence under clauses (a) and (b) of sub-section (2) and sub-section (3) of section 59 any year.

66. Furnishing of information by banks, clearing houses, transporters etc.— Every bank, clearing house, clearing and / or forwarding agent, transporter, courier agency, post office, railway parcel house, customs ware-house, air cargo house and such other ware houses, shall, if so required by an Officer not below the rank of Assistant Commercial Tax Officer, furnish any such particulars as he may require in respect of the transactions of any dealer with them.

67. Modes of payment.— The taxes or other amounts due under the Ordinance shall be paid –

(a) by remittance into State Bank of India or any other Bank authorised by the Government from time to time; or

(b) by remittance in cash into a Government Treasury or to the assessing authority or other officers empowered to make the demand or authorised to make the collection; or

(c) by means of a crossed cheque in favour of the assessing authority drawn on any one of the Banks situated within the city/town where office of the assessing authority is situated; or

(d) by means of a crossed demand draft or a banker's cheque drawn in favour of the assessing authority; or

(e) by any other mode as authorised by the Government from time to time:

Provided that the method of payment by means of cheque shall not be applicable to the casual traders and to the dealers whose cheque got dishonoured for want of funds on more than one occasion.

68. Rounding off of any amount due.— Any amount due for payment or refund under the Ordinance or these rules, may be rounded off to the nearest multiple of rupees five.

69. Prescribed Forms.— (1) Where a form has been prescribed by these rules for the keeping or maintaining of any accounts or for the submission of any return, only the appropriate forms printed under authority of the Union Territory Government shall be used for the purpose:

Provided that the Government may by a general order at any time, permit the dealers to use privately printed copies of forms.

(2) The forms prescribed in the rules may be used with such variation in matters of detail, as may be directed by the Commissioner of Commercial Taxes from time to time.

70. Liabilities under the Repealed Act.- Notwithstanding anything contained in these rules, a dealer liable to pay any amount due or submit any tax return, application or declaration under the Pondicherry General Sales Tax Act, 1967 (the Repealed Act) for the period prior to the commencement of the Ordinance, shall, within one month of the commencement of the Ordinance, pay such dues or submit the tax return, application or declaration, as the case may be, in accordance to the provisions of the Pondicherry General Sales Tax Rules, 1967.

FORM-A
APPLICATION FOR REGISTRATION AS DEALER

[See rule 3(2)]

PHOTO

To

The Registering Authority _____

1. NAME OF THE BUSINESS

2. Address :

	Building Name	Door No.	Street / Road	Village / Commune / City	PIN
a. Principal place of business					
b. Branch					
c. Factory					
d. Godown					

3. Address of the Head Office outside the State

4. Constitution

Proprietor	
Partnership	
Private Limited Company	
Public Limited Company	
HUF	
Co-operative Society	
Government Undertaking	
Others	

5. Business Transaction

Customs Registration BIN	
Industry Regn. No. SSI/MSI/LSI No.	
Central Excise Regn. No.	
Registrar of Company's CIN	
Property Tax Assessment no., if any	
Income Tax PAN	
Director General of Foreign Trade's I.E.C.	
Name of the Bank and Account no.	

6. Probable / Date of commencement of business :

/ /

7. Details of the Proprietor / Partners / Directors, etc.

Name	Age	Name of Father	Status	Present Address	Permanent Address	Extent of share or interest in business
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Bank where account is available with Bank Code	Bank Account No.	PAN	Passport No.	Ration Card No.	Voter ID No.	Signature
(8)	(9)	(10)	(11)	(12)	(13)	(14)

8. Telephone No. 9. Fax No. 10. E-Mail ID 11. Web site:

12. Nature of Business

Manufacture	
Wholesale	
Retail	
Export/Import	
Hire Purchase	

Works Contract	
Leasing	
Hotels	
Food & Drink	
Others	

13. Turnover on the date of this application

14. Main commodities dealt / to be dealt

1.
2.

15. Sources of purchase :

Within the State	Inter-State	Import from outside the country
------------------	-------------	---------------------------------

16. Details of immovable property, if any, for:

	Location	Survey No.	Extent of land / area	Registration Doc. No. & Year	Registration jurisdiction
(i) Business					
(ii) Proprietor/ Partner/ Director					

17.14. **Reference of Trade Association or two respectable persons /business in the applicant's area

	Name of the business	Address	Name of the person recommending	Status	TIN	Signature with seal
1						
2						

** The details required in column 17 need not be furnished by the dealers whose registration is in force under the PGST Act, 1967.

18. Payment details of registration fee:

Amount	DD/ Crossed cheque/ Banker's cheque No. / Cash Receipt No*.	Date	Name of the Bank	Branch code

* if paid at cash counter in the department premises.

DECLARATION

I / We _____ S/o _____ do hereby declare that the particulars furnished above in the application are true, correct and complete to the best of my knowledge and belief.

Place:

Date :

Signature of the applicant :
Name and Designation / Status
and Relationship to the dealer
with seal

FORM - B
Form for Partnership
 [See rule 3 (3) (a)]

TIN

--	--	--	--	--	--	--	--	--	--

To

The Registering Authority,

Sir,

We, the undersigned hereby declare that we have entered into partnership / formed a new partnership in regard to the business known as and carried on at and other places in the Union Territory of Puducherry on and with effect from with shares as mentioned below and shall be jointly and severally responsible for the payment of the tax, fee or other amount leviable under the Puducherry Value Added Tax Ordinance, 2007.

- a. Name of the person :
- b. Age :
- c. Father's / Husband's Name :
- d. Present residential address :
- e. Permanent residential address :
- f. Amount or nature of share in the business:
- g. Details of bank account :
- h. Details of property, if any :
- i. Signature with date :

2. We have registered our firm with the Registrar of Firms at and our Registration No. is
 Dated

3. We have enclosed a copy of our deed of partnership.

Place:

Signature:

Date:

Name and status of the person signing
 the declaration

FORM - C
FORM FOR INTIMATION OF RETIREMENT FROM PARTNERSHIP
[See rule 3(3)(b)]

TIN

[illegible]

Assessment Year

To

The Registering Authority.

Sir,

I / We S/o
(address), formerly
partner(s) of the firm..... (full
name, style and address) holding TIN issued under the
Puducherry Value Added Tax Ordinance, 2007 hereby declare that I / We
ceased my / our connection with the said
from

2. I / We enclose herewith copies of the undermen one of documents evidencing my / our retirement from the date mentioned above (here give particulars of documents such as of the deed of dissolution, etc.)

3. Notices and other communications intended for me / us may please be sent in future at the address given below:

(please give here complete postal address)

Place :

Date:

Signature :

Name :

Status :

FORM - D

[See rule 7 (1) and 7 (3)]

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES DEPARTMENT.****VALUE ADDED TAX REGISTRATION CERTIFICATE**

I hereby certify that Tvl. _____

whose principal place of business is situated at:

is registered and assigned distinct number

TIN																			
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

with effect from _____ day of _____ 200 — pursuant to and in accordance with the Puducherry Value Added Tax Ordinance, 2007 — _____

The additional place of *business/branch/godown is situated at:

Given under my hand at _____ on the _____ day of _____ 200

(Seal)

REGISTERING AUTHORITY

To

Tvl. _____

.....

NOTE: The above Tax Payer Identification Number (TIN) must appear on all:

- Your Tax Invoices.
- Correspondences with the Commercial Taxes Department.
- Your Tax returns.

You must conspicuously display this Certificate in your business premises.
Separate Copy of Certificate for each additional place of business/
branch/godown is enclosed.

Please check the above details are correct.

* Strike off if not applicable.

FORM - E**DECLARATION FOR APPOINTING A PERSON AS MANAGER**

(See rule 12)

TIN

--	--	--	--	--	--	--	--	--	--

To
The Registering Authority,
.....

I/We, -----S/o -----
----- carrying on the business(es) as-----
----- at -----
----- and other
places in the Union Territory of Puducherry as * -----
----- and liable to pay the tax under the Puducherry Value
Added Tax Ordinance, 2007 do hereby declare that Sri -----
----- (here
give address) -----
----- whose signature is appended below and who is
(mention here the status or designation)
of the said concern shall be deemed to be the manager of the said
business(es) at
and all places within the Union Territory of Puducherry for the
purpose of the said Ordinance and shall, at all times, comply with the
provisions of the said Ordinance and the rules made thereunder:--

Signature

Place:

Name and Designation / Status and
Relationship to the dealer with Seal

Date:

* Enter here one of the following as may be applicable:--

- (a) the guardian / trustee or on behalf of
 - (b) a Hindu Undivided Family known as
 - (c) an association / club / society known as
 - (d) a firm known as
 - (e) a private limited company known as
 - (f) a public limited company / co-operative society known as
- The declaration shall be signed in the case of—
- (i) a Hindu undivided family-by its manager
 - (ii) an association club or society-by all its President or Chairman and the Secretary
 - (iii) a firm- by the partners having a total share of not less than 50 per cent
 - (iv) a private limited company – by all its directors or where there are no directors, by the authorized representative of the company nominated by the Chairman
 - (v) a public limited company or co-operative society by the managing agents, or where there are no managing agents, by the managing directors or the Chairman of the board of directors and the Secretary.

FORM - F
SECURITY BOND
[See rule 11(1) (a)]

Whereas.....(name of applicant) has filed an application before the registering authority, Assessment Division for registration and whereas the said registering authority has directed him to furnish security for a sum of Rs.....as required under section 9(1) of the Puducherry Value Added Tax Ordinance, 2007 , I/Wehereby mortgage the properties specified in the schedule hereunto annexed for the payment of the sum of Rs.....to the President of India represented by the registering authority under section 9 (1) of the said Ordinance and covenant that if the security amount due under the said section 9(1) is not required, this bond shall be void and of no effect, otherwise it shall remain in full force and effect.

SCHEDULE OF PROPERTY

In witness whereof I / we hereunto affixed my / our hands and seal, this day ofof 200.....at.....

Witnesses

Signature:

- 1.
- 2.

Accepted
for and on behalf of the President of India

SIGNATURE

The security bond should be affixed with adhesive non-judicial stamps as prescribed under the Indian Stamp Act, 1899 or court fee stamps.

FORM - G**BANK GUARANTEE FOR STAY OF COLLECTION OF TAX, FEE OR OTHER AMOUNT DISPUTED**

[See rule 41(3)]

BEFORE THE APPELLATE ASSISTANT COMMISSIONER / COMMISSIONER /
APPELLATE TRIBUNAL / HIGH COURT .

No.....of 200...

Petitioner

Versus

The Union Territory of Puducherry

Respondent

Bank guarantee executed in favour of the President of India represented by the Deputy Commissioner of Commercial Taxes - *cu* - Collector read with the Pondicherry Revenue Recovery Act, 1970 (Act No.14 of 1970) and his successors in office and assigns.

Whereas..... has filed an appeal / application before the Appellate Assistant Commissioner / Commissioner / Appellate Tribunal/ High Court against the order of the in its / his..... dated.....and the said appeal / application is pending.

And whereas the said appellant / applicant has applied for directions in regard to the payment of the disputed tax, fee or other amount and has been called upon to furnish security accordingly, and in consideration thereof, I / We(bankers) hereby personally undertake and bind myself / ourselves, my heirs / our heirs and legal representatives to pay the President of India represented by the Deputy Commissioner of Commercial Taxes - Collector read with the Pondicherry Revenue Recovery Act, 1970 (Act No.14 of 1970), the sum of Rs..... (Rupees.....only) and covenant that if the aforesaid appellant / applicant complies with all directions and decisions in regard to the payment of tax, fee or other amount made by the Appellate Assistant Commissioner / Commissioner / Appellate Tribunal / High Court in the said appeal / application including payment of tax, fee or other amount held as payable in the order disposing of the said appeal / application, this guarantee shall be void and of no effect but otherwise it shall remain in full force and effect.

I/We further declare that this bond will cease to have effect from the date of receipt of the appellate or revisional orders by the appellant or applicant or petitioner in case the appeal/application/revision is fully allowed in favour of the appellant/applicant/petitioner or in case the applicant/appellant/petitioner has paid the tax amount as determined by the assessing authority and confirmed by all the authorities in case the proceeding is taken to the authorities specified under the Puducherry Value Added Tax Ordinance, 2007.

In witness whereof I/Wehave hereunto affixed my / our hands
and sealday of200at

Witnesses:

1.

2.

Signature of the bankers with
Office seal

Note – (1) The bank guarantee should be affixed with adhesive non-judicial stamps as prescribed under the Indian Stamp Act, 1899 or court fee stamps.

(2) The bank guarantee shall be filed in duplicate and the original shall bear the requisite adhesive non-judicial stamps or court fee stamps and shall be filed before the assessing authority.

FORM - H**PRODUCTION - CUM - STOCK REGISTER**

[See rule 45(6)]

RAW MATERIALS

[illegible]

FINISHED GOODS

[illegible]

(See Rule 16(1)).

Acknowledgement Number (For office use)

R.1 Tax Period	From									TO								
----------------	------	--	--	--	--	--	--	--	--	----	--	--	--	--	--	--	--	--

[illegible]

Turnover of Sales	Sales (Rs.) (A)	Output tax (Rs.) (B)
R.3 Sales taxable @ 1%		
R.4 Sales taxable @ 4%		
R.5 Sales taxable @ 12.5%		
R.6 Sales taxable at other rates		
R.6.1 Taxable @ —		
R.6.2 Taxable @ —		
R.6.3 Taxable @ —		
R.7 Exempt sales		
R.8 Inter-state sales		
R.8.1 Stock transfer		
R.9 Exports u/s 5(1), (3) & (5) of CST Act		
R.9.1 Sales to SEZ u/s 8(6) of CST Act		
R.10 Adjustments (Increase/Decrease) (Complete Annexure-I and insert Total B here)		
R.11 Total		

Turnover of Purchases	Purchases (Rs.) (A)	Input Tax (Rs.) (B)
R.12 Purchases on which VAT is not paid		
R.13 Non-creditable purchases		
R.14 Creditable purchases		
R.14.1 Purchases taxable @ 1%		
R.14.2 Purchases taxable @ 4%		
R.14.3 Purchases taxable @ 12.5%		
R.14.4 Purchases taxable at other rates		
R.14.4.1 Taxable @ —		
R.14.4.2 Taxable @ —		
R.14.4.3 Taxable @ —		
R.15 Adjustments to tax credit (Complete Annexure-1 and insert Total D		
R.16 Total Tax Credits		

Calculation of tax due												
R.17 Net Taxes – Difference of R.11.B and R.16												
R.18 Less: Tax Deducted at Source												
R.19 Add: Interest and Penalty												
R.20 Balance (R.17 - R.18 + R.19)												

IF THE BALANCE ON R.20 IS POSITIVE, PAY TAX AND PROVIDE DETAILS IN THIS BOX													
R.21 Tax paid (copy amount from R.20)													
	Instrument No.				Date				Rs.				
R.22 Pay order / Cheque /D.D. number / Receipt / Challan number													
IF THE BALANCE ON R.20 IS NEGATIVE, FILL THIS BOX													
R.23 Credits (copy amount from R.20)													
R.24 Adjusted against liability under Central Sales Tax/other Dealers' dues													
R.25 Refund due [to claim refund see Rule 28(3)]													
R.26 Carried forward to next tax period (R.23-R.24-R.25)													

R. 27

DECLARATION

I/We
 S/o. declare that to the best of my / our knowledge and belief, the information furnished in the above statement / the details furnished in terms of rules 17(10) and in the Annexure - I are true and complete. I/We also declare that I am / We are authorized by Proprietor / Partner / Board of Directors to sign the returns.

Place :

Date :

Signature :

Name and Designation / Status and
 Relationship to the dealer with seal :

Ph. No.

E-mail ID.

(To be attached with the return where adjustments in Output Tax or Tax Credit are claimed)

[illegible]

Nature of adjustment	Increase in Output Tax (I)	Decrease in Output Tax (II)
1.Sale has been cancelled		
2.Nature of sale has changed		
3.Change in agreed consideration		
4.Sales return		
5.Tax payable on goods held on the date of cancellation of registration		
6.Purchase tax		
7.Others, if any (specify)		
8.Total		

[illegible]

Nature of adjustment	Increase in Tax Credit (III)	Decrease in Tax Credit (IV)
1.Tax credit carried forward from previous tax period(s)		
2. On receipt of debit note from the seller		
3. On receipt of credit note from seller		
4. Purchase return or rejects		
5. Goods subsequently used, fully or partly, for purposes other than for which credit is allowed		
6. Branch/consignment transfer of goods from the state to other states on which previously input tax credit has been taken		
7. Tax credit on Second-hand goods		
8. Input tax credit upon withdrawal from Composition Scheme		
9. Tax credit on trading stock and raw material held at the time of registration		
10. Goods lost, stolen or destroyed, used as gift / sample.		
11. ITC on purchase of Capital Goods		
12. ITC on Goods purchased for transfer of right to use.		
13. Purchase tax (if ITC is available)		
14. Others, if any (specify)		
Total		

[illegible]

Signature

COMPLETING VAT RETURN**Guidelines for filling Monthly Tax Return in Form-I**

General :

1. Capital letters, International Numerals shall be adopted while filling the Return.
2. If the amount contains a part of a rupee consisting of paise, then if such part is 50 paise or more, it shall be increased to one rupee and if such part is less than 50 paise it shall be ignored

Row No.

Details

- R.1 Enter the tax period for return to be filed. eg. 1/ 4/ 7 to 4/ 7
- R.2 Enter the VAT TIN Number as in the Registration certificate.
- R.2.1 Enter the full name of the dealer as in the Registration certificate. Any changes must be notified in writing to the authority concerned.
- R.3 Enter the value of sales made at 1% (goods covered under Part-A of Second Schedule) in **R.3(A)** and the amount of output tax payable at 1% in **R.3(B)** during the tax period.
- R.4 Enter the value of sales made at 4% (goods covered under Part-A of Third Schedule) in **R. 4 (A)** and the amount of output tax payable at 4% in **R.4(B)** during the tax period.
- R.5 Enter the value of sales made at 12.5% (goods covered under Part-A of Fourth Schedule) in **R.5(A)** and the amount of output tax payable at 12.5% in **R.5(B)** during the tax period.
- R.6 Enter the value of sales made at other rates, if any separately in **R.6.1, R.6.2, R.6.3**. e.g. reduced rates by way of notification if any.
- R.7 Enter the value of sale of goods covered under First Schedule.
- R.8 Enter the value of interstate sales in **R.8(A)** excluding the stock transfers , export transactions and sale to Special Economic Zone (SEZ) (i.e. excluding value in **R.8.1, R.9 and R.9.1**).
- R.8.1 Enter the value of stock transfer outward during the tax period in **R.8.1.(A)**

- R.9 Enter the value of sales covered under Sec. 5(1),5(3),5(5) of CST Act.
- R.9.1 Enter the value of sales made to SEZ covered under Sec.8(6) of CST Act during the tax period.
- R.10 Complete the annexure-I and insert the value of net increase / decrease as in **Annexure-I Row B**. Decrease in value should be mentioned within brackets.
- R.11 Enter the total value of sales and output tax in the respective columns.
- R.12 Enter the value of purchases made during the tax period for which VAT is not paid. Example : Purchases from non-registered Dealers, Dealers paying tax at compounded rate covered under sections 15(2) & 19 or the purchases made from the industries availing exemption under the repealed Act.
- R.13 Enter the value of purchases for which ITC not eligible. I.e. Purchases falling under section 16(2)(III).
- R.14 Purchases which are eligible for ITC.
- R.14.1 Enter the value of purchases taxable @ 1% (goods covered under Part-A of Second Schedule) in **R.14.1(A)** and input tax paid in **R.14.1(B)**.
- R.14.2 Enter the value of purchases taxable @ 4% (goods covered under Part-A of Third Schedule) in **R.14.2(A)** and input tax paid in **R.14.2(B)**.
- R.14.3 Enter the value of purchases taxable @ 12.5% (goods covered under Part-A of Fourth Schedule) in **R.14.3(A)** and input tax paid in **R.14.3(B)**.
- R.14.4 Enter the value of purchases made at other rates, if any separately in **R.14.4.1, R.14.4.2, R.14.4.3**. Example: reduced rates by way of notification if
- R.15 Complete the Annexure I and insert the total value as in Annexure - I **Row-D**.
- R.16 Enter the total input tax credit after adjustments.

- R.17 Enter the difference of value in **R.11(B)** and **R.16**
- R.18 Enter details relating to TDS paid by the Works Contractors under Sec. 15 read with Rule 30.
- R.19 Enter the interest and penalty payable if any.
- R.20 Enter the value (**R.17 - R.18 + R.19**)
- R.21 If the value entered at R.20 is positive (i.e. output tax is more than the input tax) the dealer should pay tax and the value of tax payable should be entered in this row.
- R.22 Enter the number of Pay Order/ Cheque/ Demand Draft/ Receipt / Chalan.
E.g.: cheque No. 234567, 15.05.07, Rs. 999999/-
- R.23 If the value entered at **R.20** is negative (i.e. If input tax is more than the output tax) enter the value here.
- R.24 Enter CST payable/ other dealers dues if any.
- R.25 Enter the value of refund due if any (To claim refund see rule 28(3))
- R.26 Enter the value of excess input tax credit to be carried forward to next tax period after all adjustments (**i.e. Enter value of R.23 - R.24 - R.25**).
- R.27 Enter the name of the authorized person signing the declaration, Father's name, Designation / Status and affix seal. Enter contact phone no./e-mail ID. Use capital letters.

FORM - J

[See rules 3(2), 19(6), 19(11) and 24(2)]

RETURN OF MONTHLY TURNOVER FOR NON-VAT DEALERS

To TIN

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The Assessing Authority
Officer Code :

Month and Year :

1. Name of the business :
2. Name(s) of the principal place of business and address :
3. Name(s) of the other places of business and the address of every such place :

4. Turnover details:

Sl. No.	Description of the Goods	Total turnover	Exemption claimed	Taxable turnover	Rate of tax	Tax due
		Rs.	Rs.	Rs.		Rs.
1.						
2.						
3.						
Total						

5. Gross tax due Rs.
6. Adjustments* Rs.
7. Tax due Rs.
8. Tax paid Rs.
9. Balance tax paid vide Receipt/Cheque/D.D.
No. Dated for Rs.

*State reasons for adjustments.

DECLARATION

I / WeS/o declare
that to the best of my / our knowledge and belief, the information
furnished in the above statement is true and complete.

Place:
Date :

Signature :
Name and Designation / Status
and Relationship to the dealer
with seal

FORM - K
RETURN FOR PAYMENT OF TAX AT COMPOUNDED RATE
(other than works contract)
[See rules 3(2) and 19(8)]

[illegible]

The Assessing Authority,
.....

Name of the business:

Address :

Turnover details-

Turnover details						
Sl.No.	Description of the goods	Total turnover (in Rs.)	Exemption claimed (in Rs.)	Taxable turnover (in Rs.)	Rate of Tax	Tax Due (in Rs.)
Total						

- | | |
|---|-----|
| 1. Gross Tax due | Rs. |
| 2. Adjustments * | Rs. |
| 3. Tax due | Rs. |
| 4. Tax paid | Rs. |
| 5. Balance tax paid vide Receipt / Cheque /
D.D No..... dated for Rs. | |
- * State reasons for adjustments

DECLARATION

I / We.....S/odeclare that
to the best of my / our knowledge and belief, the information furnished in
the above statement is true and complete.

Place:
Date :

Signature :
Name and Designation / Status
and Relationship to the dealer
with seal

FORM - L
RETURN FOR WORKS CONTRACT AT COMPOUNDED RATE

[See rules 3(2), 19(9) and 45(8)(b)]

To
 The Assessing Authority,

TIN

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Name of the business:
 Address :

Turnover details-

Sl.No.	Description of the goods	Total turnover (in Rs.)	Exemption claimed (in Rs.)	Taxable turnover (in Rs.)	Rate of Tax	Tax Due (in Rs.)
Total						

- | | |
|---|-----|
| 1. Gross Tax due | Rs. |
| 2. Adjustments * | Rs. |
| 3. Tax due | Rs. |
| 4. Tax paid | Rs. |
| 5. Balance tax paid vide Receipt / Cheque / | |
| D.D No..... dated for Rs. | |

* Enclose TDS Certificate

DECLARATION

I / We.....S/odeclare that to the best of my / our knowledge and belief, the information furnished in the above statement is true and complete.

Place :	Signature:
Date :	Name and Designation/
	to the dealer with seal:

FORM - M
STATEMENT OF QUARTERLY TURNOVER
 (for Government Department only)
[See rule 19(10)]

To

The Assessing Authority

.....

Sir,

I S/o on behalf of the
 Government in respect of sales effected by the Department furnish herewith the statement of
 total and taxable turnover of the quarter ending of the year.

STATEMENT OF QUARTERLY TURNOVER OF THE BUSINESS

Sl. No.	Description of the goods	Rate of tax	Input tax paid on purchase in this quarter	Output tax payable on sales in this quarter	Tax payable	Tax paid with crossed cheque / Crossed Banker's Cheque No & date	Input tax credit, if any, carried forward (4 - 5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

DECLARATION

I/We declare that to the best of my / ur knowledge and belief, the information furnished in the statement is true, correct and complete.

Signature:

Place:

Date :

Name:

Designation of the Officer:

Note: The turnover in respect of goods subject to different rates of tax should be shown in separate lines.

Sl. No.	Name of the seller	TIN	Description of goods	Purchases in this quarter	Input tax charged in bills
(1)	(2)	(3)	(4)	(5)	(6)

DECLARATION

I/We declare that to the best of my / our knowledge and belief the information furnished in the statement is true, correct and complete.

Place:

Date :

Seal

Signature:

Name :

Designation of the officer:

Note: The turnover in respect of goods subject to different rates of tax should be shown in separate lines.

FORM - N
RETURN SHOWING THE DETAILS OF THE AMOUNT RECEIVED OR
RETURNED DUE TO PRICE VARIATION
 [See Rule 25(2)(a)]

TIN

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Assessment Period

To

The Assessing Authority,

Sir,

I, S/o. on behalf of the dealer carrying on business known asfurnish a statement showing the particulars to determine the liability to tax or the eligibility for refund of tax paid due to price variation received / returned during the year ending

1. Name and address of the dealer :
2. Description of goods :
3. Amount received due to price variation in purchase / sale during the year :
4. Rate or rates of tax applicable and amount disclosed in col.3 above with break up figures:
5. Amount of tax payable / input tax credit reversed on the price variation received :
6. Amount returned due to price variation in purchase / sale during the year :
7. Rate or rates of tax applicable on the amount disclosed in col.6 above with breakup figures :
8. Tax refundable / input tax credit on the amount disclosed in col.6 :
9. Crossed cheque / Crossed DD / Banker's cheque No., Chalan No. and date of payment of the amount shown in col.5 :

I / We declare that to the best of my / our knowledge and belief the information furnished in the above statement is true, correct and complete.

Signature :

Place:

Name :

Date:

Status and relationship to the dealer

FORM - O
NOTICE OF DEMAND

[See rules 22(3), 23(4), 24(3), 24(4), 25(2)(b)(i), 25(4), 26(2), 27 and 43(2)]

To

TIN

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Dealer/Casual Trader

Take notice that you have been assessed under the Puducherry Value Added Tax Ordinance, 2007 to pay a tax of Rs. _____ (Rupees _____ only) for the period from _____ to _____. The tax shall be paid within thirty days from the date of service of this notice, by cash or demand draft / cheque to the Commercial Tax Officer / Deputy Commercial Tax Officer / Assistant Commercial Tax Officer, failing which, the amount will be recovered as if it were an arrears of land revenue or fine imposed by a Judicial Magistrate and you will also be liable to pay the penalty prescribed under sub-section (4) of Section 37 of the Ordinance.

Turnover as determined by assessing authority in respect of –

Nature of goods (1)	Rate of Tax (2)	Turnover (3)
Total		

PLACE :

DATE :

Assessing Authority
Seal:

NOTE : (1) If payment is made by cheque, the same shall be crossed and drawn on any one of the authorized Banks within the city/town where the assessing authority's office is situated or by Demand Draft.

FORM - P
NOTICE OF ASSESSMENT AND REFUND ORDER
 [See rules 25 (2)(b)(ii), 25(4) and 43(1)]

TIN

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Asst. Year :

To

Thiru (Dealer)

Please take notice that, you have been finally assessed / reassessed / order modified on appeal or revision under the Puducherry Value Added Tax Ordinance, 2007 to a tax / compounded amount of Rs... .. (Rupees..... only) for the month / year and that after deducting the total amount of the monthly payments already made by you towards the tax / compounded amount / penalty for the yeara sum of Rs.....(Rupees only) is refundable to you and this will be adjusted towards arrears of tax / compounded amount / penalty due by you for the previous year(s) and the current year as detailed below:

Year (1)	Amount of arrears (2)
-------------	--------------------------

Total Rs. -----

2. After the above adjustment, a sum of Rs. (Rupees only) is still due for refund to you.

Place :

Signature

Assessing Authority

Date :

Name

Designation

Seal

FORM - Q
PERMIT GRANTED TO A REGISTERED DEALER OR HIS
TRAVELLING SALESMAN OR REPRESENTATIVE

[See rule 13 (7)]

Affix a
passport
size
photograph

TIN

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I, ----- (name
and designation of officer) hereby permit -----
----- (name and address of registered dealer) or his travelling salesman /
representative ----- (name and
address of salesman representative) -----
to carry on sales and / or purchase of -----
(name of the commodity) during the year ending with the 31st March 200 -----
subject to the provisions of the Puducherry Value Added Tax Ordinance,
2007 and the rules made thereunder and to the following conditions:--

1. This permit shall not be transferable.

2. The permit-holder shall carry the permit on his person and shall produce it on demand by any officer of the Commercial Tax Department not lower in rank than an Assistant Commercial Tax Officer. He shall maintain and produce on demand by any such officer a true and correct account of all the transactions carried on under the permit and also a stock book showing the quantities of goods entrusted to him by the dealer, the quantities disposed of from day to day by sale or otherwise and the balance on hand at the end of each day.

3. The entire turnover of business carried on under the permit shall be included and accounted for by the dealer in his accounts and returns and shall be dealt with as if it were the turnover of business done by the dealer himself at the registered place of business.

4. This permit is liable to be cancelled when the Registration Certificate is cancelled or for breach of any of the provisions of the Puducherry Value Added Tax Ordinance, 2007 or of the rules made thereunder or any of the terms or conditions of this permit.

PLACE :

DATE :

Signature of the Assessing Authority.
(Seal)

FORM - R
STATEMENT OF TAX DEDUCTION AT SOURCE
(See rule 30(2))

To
 The Assessing Authority,

I, son of (here enter the status /designation) on behalf of Tvl.
 (here enter the name with correct and complete address of the person making deduction) hereby remit Rs. (Rupees
only) by way of Value Added Tax on works contract as per the details given below : --

- | | | | |
|-----|---|------|-----|
| 1. | Name of the dealer | .... |  |
| 2. | Complete address of the registered place of business, if the dealer is registered dealer | .... |  |
| 3. | Registration No. (TIN) under the Puducherry Value Added Tax Ordinance, 2007 | .... |  |
| 4. | Complete address of the place of business / residence, if the dealer is not a registered dealer | .... |  |
| 5. | Nature of the works contract entrusted (Copy of the work order should be furnished) | .... |  |
| 6. | Date of agreement | .... |  |
| 7. | Period of contract | .... |  |
| 8. | Total value of the works contract entrusted Rs. | .... |  |
| 9. | Bill No. with date as claimed by the Dealer (If the payment is advance amount/part payment, it should be specifically stated) | .... |  |
| 10. | Total value of the bill passed for payment out of column 8 above | .... | Rs. |
| 11. | Percentage of tax deducted | .... |  |
| 12. | Amount of tax deducted | .... | Rs. |
| 13. | Details of payment | .... |  |
| 14. | Remarks | .... |  |

I do hereby declare that the particulars furnished above are true and correct to the best of my knowledge and belief.

	Signature
Date	Name and Designation / Status and
Station	Relationship to the dealer with seal:

- NOTE :-
1. The Statement shall be filed in duplicate and acknowledgement obtained for the delivery.
 2. Separate statement shall be filed for each Contractor.
 3. The remittance shall be to the assessing authority, by Bankers' cheque or Demand Draft drawn in favour of the assessing authority concerned.

ACKNOWLEDGEMENT

Received the statement with Cheque/Demand Draft/No. dated
 drawn on

Place :	Assessing Authority
Date :	Original :
	Duplicate :
	Triplicate :

(Seal)

FORM - S

[See rule 30(3)]

[See Rule 50(5)]

NO LIABILITY CERTIFICATE IN RESPECT OF WORKS CONTRACTOR

- | | | | | | | | | | | | | | |
|--|---|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. Name and address of the dealer | : | | | | | | | | | | | | |
| 2. TIN | <table border="1" style="float: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3. Assessment period | : | | | | | | | | | | | | |
| 4.Status | : | | | | | | | | | | | | |
| 5. Date of filing of application by the dealer for issuance of this certificate | : | | | | | | | | | | | | |
| 6. Authority by whom works contract was assigned to the dealer with name, designation and address | : | | | | | | | | | | | | |
| 7. Details of works contract:- | : | | | | | | | | | | | | |
| (a) No. and date of contract | : | | | | | | | | | | | | |
| (b) Description of the contract | : | | | | | | | | | | | | |
| (c) Duration of works contract
(date of commencement and date fixed,
for completion of works contract) | : | | | | | | | | | | | | |
| (d) Address of works site | : | | | | | | | | | | | | |
| (e) Value of contract | : Rs. | | | | | | | | | | | | |

I have examined the contract / purchases bills / returns filed in all details and to the best of my knowledge and belief I hereby certify that the dealer has no liability to pay tax in the execution of this contract / has paid the tax relating to this contract under section 15 of the Puducherry Value Added Tax Ordinance, 2007.

Place:	Signature of the Assessing Officer
Date	Name Designation

Original
Duplicate
Triplicate

Note:- Original and duplicate to be issued to the dealer applying for the certificate. Triplicate to be retained by the authority issuing the certificate. The dealer shall furnish the original to the person concerned and retain the duplicate.

FORM - T
CERTIFICATE OF DEDUCTION OF SALES TAX AT SOURCE
[See rules 25(6) and 30(4)]

Certificate No.

Name with complete address of the Dealer :

TIN and Name of the assessment Circle :

[illegible]

Amount of Tax deducted : Rs.

PAN under the Income Tax Act, 1961

I/We do hereby certify that a sum of Rs. (Rupees
..... only) was deducted towards Value Added Tax
calculated at the rate of per cent on Rs. (Rupees
..... Only) payable in respect of Tvl.
..... in pursuance to the order/agreement of works
contract entrusted/entered by us, as required under section 15 of the Puducherry Value
Added Tax Ordinance, 2007.

The above amount was deducted at source against the Bill No. dated for Rs. claimed by the above Dealer and has been paid to the Government Account as in the mode specified under rule 30(4) of the Puducherry Value Added Tax Rules, 2007 vide Demand Draft/ Crossed Cheque No..... dated drawn on Receipt No. dated issued by Assessment Circle.

Place :
Date :

Signature of the Officer/Person
(responsible for the deduction
of the amount)
Status :
Seal:

Original : To be issued to the dealer
Duplicate: To be issued to the assessing authority.
Triplicate: To be retained by the person making deduction.

FORM - U
NOTICE FOR RECOVERY OF MONEY DUE
[See rule 34]

TIN:

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To

Take notice that a sum of Rs. _____ (Rupees _____ only) is due to the Government from Shri. _____ (address) _____ an assessee/ a registered dealer, on the file of the Commercial Tax Officer / Deputy Commercial Tax Officer / Assistant Commercial Tax Officer towards arrears of Tax / fee and that as money is due / may become due by you to the said dealer or as you hold money / may subsequent to this date come to hold money for or on account of the said dealer, you are hereby required under section _____ of the Puducherry Value Added Tax Ordinance, 2007 to pay forthwith the money due being held by you, within thirty days from the date of service of this notice or upon the money becoming due by you or upon its coming to be held by you whichever is later, so much of the money as is sufficient to pay the amount due by the dealer and specified above/ the whole of the money by cash demand draft / cheque to the Commercial Tax Officer / Deputy Commercial Tax Officer / Assistant Commercial Tax Officer failing which the amount will be a charge on your properties and will be recovered as if it were an arrears of land revenue.

PLACE :

DATE :

Assessing Authority
Seal:

Note:

- (2) Where payment is made by crossed cheque, it shall be drawn on Local Authorised Banks.
- (2) Any payment made in compliance with this notice shall be deemed to have been made under the authority of the dealer and the receipt of the Assessing Authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.
- (3) If a person to whom this notice is issued discharges any liability to the dealer after receipt of this notice, he shall be personally liable to the Assessing Authority to the extent of the liability discharged or to the extent of the liability of the dealer for the amount due under this Ordinance, whichever is less.

FORM - V

[See rule 17(9)(a)]

STOCK INVENTORY

AS ON / ,2007

(To be filed in duplicate)

1. Name and address of the dealer :

2.. TIN

--	--	--	--	--	--	--	--	--	--

 :

3. Registration Number under PGST Act :

Sl. No.	Description of the goods purchased	Name and address of the Seller	Registration Certificate No. of the seller	Related purchase Invoice/Bill No. and date	Purchase Value (Rs)	Rate of tax	Input tax credit claimed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Certified that the details given above are true, complete and correct to the best of my/our knowledge and belief.

Place :

Date :

Signature :

Name :

Status :

Note:- The above form should be filed rate of tax wise separately.

AND / OR

CERTIFICATE

[vide rule 17(9)(c)]

I have physically verified the stock and the respective original purchase bills / invoices and the input tax credit claimed found to be correct.

Place:

Date :

Signature:

C.A. / I.C.W.A./ Membership No.

Address :

FORM - W
APPLICATION FOR REFUND OF TAX
 [See rule 28(3)]

To TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

The Commercial Tax Officer,
 Division _____,
 Commercial Taxes Department

1. I / We S/o claim refund of
 Rs. _____ (Rupees _____) on the grounds
 mentioned hereunder:-

(a)

(b)

(c)

(2) I / We enclose the following documents (for not exceeding last 3 years) in support of the claim.

1. Copy of the _____ credit statement in Form- YY; or
2. Copy of the Assessment Order; or
3. Value Added Tax Return in Form-I; or
4. Order of the Appellate / Revising Authority.
5. Others, if any, specify _____

3. The amount claimed which was originally paid by way of Advance Tax / Security vide Receipt Number _____ dated _____ deposited into _____ Assessment Division under the Head of Sales Tax Accounts on _____.

OR

The amount claimed as refund is adjusted against my credit available in the closing balance of the ITC reported in the _____ return for the _____ month/ year in Form _____.

OR

4. The payment of refund may please be made in my / our favour by a crossed cheque on authorised Bank at Government cost.

5. I/ We declare that no refund on this account has been claimed / received by me / us earlier.

6. I/ We declare that the tax for which refund has been claimed has not been charged / realized from any other person.

7. I / We undertake to refund on demand being made within six months of the date of payment of any rebate erroneously paid to me / us.

8. I / we declare that the goods received by me/ us after payment of Tax for which refund has been claimed has been consumed by me/ us as industrial consumer / has been sold in wholesale / retail.

* Strike out whichever is not applicable.

Signature and full address of claimant
Name and Designation of the claimant

Dated _____
(Seal)

ADVANCE STAMP RECEIPT

Received a sum of Rs.(Rupees) only
from.....by way of cheque / demand draft towards
refund of(Affix Revenue Stamp for
amounts exceeding Rs.5000.00)

Signature of claimant
Name and Designation

SANCTION ORDER

Claim of Tvl. _____ has been scrutinized and found correct.

Refund of Rs. _____ (Rupees _____) only is sanctioned.
~~as intimated.~~

(i) Certified that no refund order regarding the sum now in question
has previously been passed.

(ii) Refund has been noted against the original credit under my
signature in respect of Advance tax / Security.

Head of Account

COMMERCIAL TAX OFFICER
SANCTIONING / ASSESSING AUTHORITY

(SEAL)

PAY ORDER

Claim of refund of Rs. _____ by _____ is made vide cheque
No./D.D. No. _____ for Rs. _____ dated _____

(HEAD OF DIVISION)**POST AUDIT:**

Certified that:-

- (i) the amount refunded above has been credited into the Treasury,
- (ii) order of refund has been verified with
return / credit statement / assessment order
- (iii) Refund has been properly entered in the Register at page No
_____.

AUDIT OFFICER**INSTRUCTIONS FOR PROCESSING THE REFUND APPLICATION:**

1. The Assessing Authority will complete the scrutiny of the **Form-W** within fifteen days from the date of receipt of claim in division and issue the sanction order and report the same to the Head of Division.
2. Where the assessing authority come across any discrepancies in the claim petition the same should be pointed out to the applicant with the copy to the Head of Division within fifteen days of its receipt.
3. Where the claim has been admitted, whether in part or full, the claimant is eligible for refund, the Heads of Division should ensure that payment is made to the dealer within three days of the order passed.
4. All the claim shall be paid to the applicant by a crossed cheque on the authorized bank with which the Government maintains that account.
5. After the cheque has been signed, it shall be delivered to the claimant or his authorized representative personally when he next calls for it or sent to him by registered post with "acknowledgement due" at Government cost.
6. All claim involving the refund of Rs.50,000/- or more shall be subject to post audit.
7. The post audit may be completed before the expiry of three months from the date of payment.
8. All the refund claim paper after post audit, wherever required, should be sent to the Commercial Tax Officer (HQ) in respect of Puducherry region. In respect of other regions respective Head of Division shall keep the records for safe custody and maintenance.

FORM - X
APPEAL MEMORANDUM
 [See section 47 and rule 35(2)]

TIN

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To

The Appellate Assistant Commissioner of Commercial Taxes
 Puducherry.

1. Name (s) of appellant(s) with address :
2. Assessment year / period :
3. Authority passing the original order in dispute :
4. Date on which the order was communicated :
5. Address to which notice may be sent to the appellant(s) :
6. Relief claimed in appeal - :
 - (a) Turnover determined by the assessing authority :
 - (b) If turnover is disputed :
 - (i) Disputed turnover :
 - (ii) Tax due on the disputed turnover :
 - (c) If rate of tax is disputed :
 - (i) Turnover involved :
 - (ii) Amount of tax disputed :
 - (d) Input tax credit involved in disallowance :
 - (e) Any other relief claimed :
7. Details of payment of admitted tax : Receipt No..... dt.....
8. Details of payment of 12.5% of the disputed tax : Receipt No..... dt.....
9. Grounds of appeal, etc.

1. (Signed)
 Appellant(s) (Manager)

Place:

2. (Signed)
 (Authorised Representative, if any)

Date :

Verification

I/ We S/o the appellant (s) named in the above appeal do hereby declare that what is stated therein is true to the best of my / our knowledge and belief.

Verified to-day the day of200

(Signed)

(Appellant (s) (Manager)

Place:

Date :

(Signed)

(Authorised Representative, if any)

Note.- (1) The appeal should be in duplicate and should be accompanied by two copies (one of which should be the original or a certified copy) of the order appealed against, unless the omission to produce the original or a certified copy thereof is explained to the satisfaction of the appellate authority.

(2) The appeal should be accompanied by satisfactory proof of payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable as the case may be and (12.5%) of the difference of the tax assessed by the assessing authority and the tax admitted by the appellant.

(3) The appeal should be written in English and set forth concisely under distinct heads the ground of appeal without any argument or narrative and such grounds should be numbered consecutively.

FORM - Y
FORM OF REVISION
 [See rule 36(a)]

TIN

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To
 The Commissioner of Commercial Taxes
 Puducherry

1. Name (s) of applicant(s) with address :
2. Division in which the assessment was made :
3. Assessment year :
4. Authority passing the original order in dispute :
5. Date of communication of the order against which the revision is filed. :
6. Address to which notice may be sent to the applicant (s) :
7. Relief claimed in the revision application--- :
 - (a) Turnover determined by the assessing authority passing the assessment order disputed. :
 - (b) Any other relief claimed. :
8. Details of payment of admitted tax : Receipt No..... Dt.
9. Details of payment of 50% of the disputed tax : Receipt No.
10. Grounds of revision, etc. :

(Signed)
 Applicant(s)
 (Signed)
 Authorised representative, if any

Verification

I/We S/o the applicant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified to-day the ... day of.....200

(Signed)
 Applicant(s)
 (Signed)
 Authorised representative, if any.

Note.-(1) The revision application should be in duplicate and should be accompanied by the original order against which it is filed or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the revision authority.

(2) The revision application should be written in English and should set forth concisely and under distinct heads the grounds of revision without any argument or narrative and such grounds should be numbered consecutively.

(3) The revision application should be accompanied by satisfactory proof of payment of the tax admitted by the appellant to be due or of such installments thereof as might have become payable as the case may be and fifty per cent of the difference of the tax assessed by the assessing authority and the tax admitted by the appellant.

(Signed)
Appellant (s)
(Signed)
Authorised Representative, if any

VERIFICATION

I/ We S/o the appellant / appellants do hereby declare that what is stated above is true to the best of my / our knowledge and belief.

Verified to day day of200

(Signed)

Appellant(s)

(Signed)

Authorised Representative, if any

Note.- (1) The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authenticated copy of the order appealed against and also three copies of the order of the assessing authority)

(2) The appeal should be written in English and should set forth concisely under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

(3) The appeal should be accompanied by satisfactory proof of payment of 25% of the tax as ordered by the Appellate Assistant Commissioner and the tax admitted by the appellant.

(4) The appeal should be accompanied by a fee of Rs. 100/ -. The fee should be credited in Government Treasury to the appropriate heads of account. Cheque, Demand Draft, Hundies or other negotiable instruments will not be accepted.

1. Name (s) of applicant(s) with address

FORM-AA
INTIMATION BY A CASUAL TRADER
[See rule 24(1)]

To
The Registering Authority,
.....
.....

I intend to conduct sale of goods as a casual trader as per the following details:

1. (i) Name of Casual Trader :
(ii) Address of his residence
in the Union Territory :
(iii) Permanent address of his place of
business or if he has no place of
business, the address of his
permanent place of residence :
2. Venue where sale is proposed
to be conducted :
3. Duration of Sale :
4. Nature of Goods :
5. Value of goods brought for sale :
6. Estimated Sales Turnover :
7. Tax due on the estimated sale
at prescribed rate :

I enclose herewith a Pay Order / Demand Draft No. _____
dated _____ for Rs. _____ (Rupees _____ only) drawn on
_____ (Name of the Bank) being 50% of the estimated tax on the
goods proposed to be sold.

DECLARATION:

I _____ S/o _____ state that the information furnished herein is true & correct to the best of my knowledge & belief. I further undertake to file a final declaration of my total sales and pay the due tax in full along with Form J.

Place:

Signature:

Date:

Name and Designation / Status
with seal**FOR OFFICIAL USE ONLY**

Registration Fee paid Rs. vide Receipt No.dated

.....

Advance Tax paid Rs. vide Receipt No.dated

.....

TIN ALLOTTED :

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DATE :

REGISTERING AUTHORITY

FORM BB**FORM OF APPLICATION FOR REVIEW TO THE APPELLATE
TRIBUNAL**

[See rule 39(2) (a)]

**IN THE PUDUCHERRY VALUE ADDED TAX APPELLATE
TRIBUNAL, PUDUCHERRY**

No..... of 200

Versus

Appellant (s)

Respondent

1. (a) Number and date of the original order of the
Appellate Tribunal now sought to be reviewed :
(b) TIN :
(c) Assessment period :
2. Date of communication of the order
3. Disputed turnover
4. The amount of tax disputed
5. Findings arrived at by the Appellate Tribunal :
6. Fresh facts which were not before the Tribunal
when it passed the original order, etc. :

(Signed)
Appellant (s)(Signed)
Authorised representative, if any

VERIFICATION

I/We..... S/o the appellant
(s) do hereby declare that what is stated above is true to the best of my /
our knowledge and belief.

Verified today the day of200

(Signed)
Appellant (s)

(Signed)
Authorised Representative, if any.

Note.- (1) The application should be in quadruplicate and should be accompanied by four copies of the order of the Appellate Tribunal.

(2) (i) The appeal should be accompanied by a treasury receipt in support of having paid the fee of rupees one hundred only. The fees should be credited in a Government Treasury to the appropriate head of account.

(ii) Cheques, Drafts, Hundies or other negotiable instruments will not be accepted.

(3) The application should be written in English and should set forth concisely and under distinct heads the fresh facts, which were not before the Appellate Tribunal at the time of passing the original order. There should be no argument or narrative.

FORM-CC
AUDIT REPORT UNDER SECTION 54 OF
THE PUDUCHERRY VALUE ADDED TAX ORDINANCE, 2007
(See rule 52)

I/We have examined the balance sheet as at 31st March.....and the trading, profit and loss account / income and expenditure account for the year ended on that date, attached herewith, of the following dealer.

..... (Name of the dealer)

I/Wecertify that the balance sheet and the trading, profit and loss account / income and expenditure account are in agreement with the books of account maintained at the head office atand(branches).

(a) I/We report the following observations / comments / discrepancies / inconsistencies; (if any):

(b) Subject to above,-

- (A) I/We have obtained all the information and explanations which, to the best of my / our knowledge and belief were necessary for the purposes of the audit.
- (B) In my / our opinion, proper books of accounts as required by law have been kept by the dealer, so far as it appears from our examination of those books and proper returns adequate for the purposes of audit have been received from the branches not visited by us. The Branch Auditor's Report(s) have been forwarded to us and have been appropriately dealt with;
- (C) In my / our opinion and to the best of my / our information and according to the explanations given to me / us, the said accounts, read with notes thereon, if any, give true and fair view:-
 - (i) in the case of the balance sheet, of the state of affairs of the assessee as at 31st March,.....and
 - (ii) in the case of the trading, profit and loss account / income and expenditure account of the profit / loss or surplus / deficit of the assessee for the year ended on that date.

1. Name of the Assessee :
2. Address of Principal place of Business :
3. Address of other place of business :
4. TIN :

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5. Status i.e. Sole Proprietor/ Partnership Firm / HUF / Company / Society / Trust/ Others (Specify) :
6. Assessment Year :
7. Whether the dealer has paid fee for the renewal of Registration under rule 8 : Yes ☐ No ☐
8. Whether the dealer has paid fee for renewal or Fee for travelling salesman and Representative under rule 13(4) : Yes ☐ No ☐ N.A. ☐
9. Whether any change in the constitution of the business of the assessee took place during the year : Yes ☐ No ☐
10. Specify purchase / stock transfer receipts details (Furnish commodity-wise break-up in each category separately) – (Furnish invoice details of ITC claimed in Annexure – I)

Sl. No.	Category	Turnover Rs.	Tax Rs.
1.	Exempted goods		
2.	Goods taxable @ 1%		
3.	Goods taxable @ 4%		
4.	Goods taxable @ 12.5%		
5.	Special rate Goods		
6.	Inter-State purchase		
7.	Stock-transfer Inwards		
8.	Import		
9.	Others (Bought Note etc..)		
	Total		

11. Specify the sales turnover details under Puducherry Value Added Tax Ordinance, 2007: (Furnish commodity-wise break-up in each category separately)

Sl. No.	Category	Turnover Rs.	Tax Rs.
1.	Exempted goods		
2.	Goods subject to tax at the rate of 1% at sale point		
3.	Goods subject to tax at the rate of 1% on the last purchase		
4.	Goods subject to tax at the rate of 4% at sale point		
5.	Goods subject to tax at the rate of 4% at the first purchase point		
6.	Goods subject to tax at the rate of 4% at the last purchase point		
7.	Goods subject to tax at the rate of 12.5% at sale point		
8.	Goods subject to tax at the rate of 12.5% at the last purchase		
9.	Goods subject to tax at the rate of 20% at the first point of sale		
10.	Goods subject to tax at the rate of 35% at the first point of sale		
11.	Others (specify)		
Total			

12. Specify the sales turnover details under the CST Act, 1956 (Furnish commodity-wise break-up in each category separately).

Sl. No.	Category	Turnover Rs.	Tax Rs.
1.	Interstate sales under section 8(1)		
2.	Interstate sales under section 8(2) (a)		
3.	Interstate sales under section 8(2) (b)		
4.	Interstate sales under section 8(2) (c)		
5.	Interstate sales under section 8(5) [Specify the notification]		
6.	Sales under section 8(6)		
7.	Exports under section 5(1)		
8.	Imports under section 5(2)		
9.	Penultimate exports under section 5(3)		
10.	Stock transfer under section 6-A		
11.	Transit sale under section 6(2)		
12.	Others (Specify)		
Total			

13. I. Details of Input Tax Credit :- (Details in Annexure-I shall be enclosed)

Sl. No.	Details of Credit	Purchase/Sale value excluding VAT	ITC under the Puducherry Value Added Tax Ordinance, 2007				
			1%	4%	12.5%	Others (Specify)	Total
			Rs.	Rs.	Rs.	Rs.	Rs.
1	Opening Balance*						
2	Credit entitled on capital goods as provided u/r 17(4) subject to 17(14)(iv) and 17(19)(iv) read with sec.16 (2).						
3	Credit entitled on purchase of taxable goods subject to section 16(2)						
4	Purchase Turnover u/r.14(3) excluding sugarcane						
5	Output Tax						
6	Others			-	-	-	-
7	Sub-total (1 to 6)						

II. Details of output tax :

8	Zero rated sale u/s 21 of PVAT								
9	Sale of exempted goods u/r 17(14)(i) and (iii)								
10	Local sale [u/s 4(2) of the CST Act, 1956]								
11	Sale of goods at concessional rate u/r 17(3) (v)(b)								
12	Others								
13	ITC Reversal								
14	Total of col. (10 to 13)								
	Net VAT payable if column 14 exceeds column 7								
15	ITC carried forward if column 7 exceeds column 14								
16	Special Rate Tax due (if any) including tax due on purchase of sugarcane								

* - For the year 2007-2008, the closing stock purchased prior to 12 months from the date of commencement of the Ordinance as provided u/s.16(2)(iv) shall not be taken into account. Rule 16(7) for compounding dealers when they switch over to pay tax under section 14 and 15(1).

14. Whether the dealer has paid the VAT / Sales Tax due on due date, if not paid, whether the dealer has paid applicable penalty for the delayed payment u/s.37(4) : Yes ☐ No ☐
15. Whether the dealer has deducted / paid TDS u/r 30 : Yes ☐ No ☐ N.A ☐
16. Whether any tax / penalty / fees which have not reported on account of any dispute under PVAT Ordinance, 2007 / CST Act, 1956. : Yes ☐ No ☐
17. Whether the dealer is regular in depositing with appropriate authorities in the U.T. of Puducherry undisputed statutory dues , income tax, VAT / sales tax , wealth tax, custom duty, excise duty, cess and other material statutory dues applicable to it. : Yes ☐ No ☐
18. Whether according to the information and explanations given, any undisputed amounts payable in respect of income tax, wealth tax, sales tax / VAT in other States, customs duty, excise duty and cess were in arrears, as at for a period of more than six months from the date they became payable. : Yes ☐ No ☐
19. Whether according to the information and explanation given, are there any dues of Sales Tax / VAT in other States, income tax, customs duty, wealth tax, excise duty and cess which have not been deposited on account of any dispute. : Yes ☐ No ☐
20. Whether the dealer is having any arrear of tax PVAT / CST : Yes ☐ No ☐
21. (a) In the case of a trading concern, give quantitative details of principal items of goods traded:
(i) Opening Stock;
(ii) Purchases during the year;
(iii) Sales during the year;
(iv) Closing stock;
(v) Shortage / excess, if any.

22. In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:

A. Raw materials:

- (i) opening stock;
- (ii) purchases during the year;
- (iii) consumption during the year;
- (iv) sales during the year;
- (v) closing stock;
- (vi)* yield of finished products;
- (vii)* percentage of yield;
- (viii) *shortage / excess, if any,

B. Finished products / By-products:

- (i) opening stock;
- (ii) purchases during the year;
- (iii) quantity manufactured during the year;
- (iv) sales during the year;
- (v) closing stock;
- (vi) *shortage / excess, if any

*- Information may be given to the extent available.

23. Accounting ratios with calculations as follows:-

- (a) Gross Profit/Turnover;
- (b) Net profit / Turnover;
- (c) Stock-in-trade / Turnover;
- (d) Material consumed / finished goods produced

24. Whether all the purchases/ sales are supported by bills, invoice etc., if not, give details.

: Yes ☐

No ☐

25. Whether the Auditor has come across any payment of penalty or fine for violation of any law for the time being in force

: Yes ☐

No ☐

26. Whether the Auditor has come across any violation of the Puducherry VAT Ordinance, 2007 / CST Act, 1956 or Rules made thereunder during the course of audit.

Yes ☐

No ☐

27. Whether the auditor has come across any excess collection : Yes ☐ No ☐

The statement of particulars furnished above, in my / our opinion and to the best of my / our information and according to explanations given to me / us, are true and correct.

.....
Signature

Place.....

Name:

CA./ICWA Membership No:

Date.....

Address:

ANNEXURE-I

Details of purchases / receipts during the year (Relates to local purchase of taxable goods)

Sl. No.	Name of the seller	Seller's TIN	Commodity		Purchase / Receipt value (Rs.)	Rate of tax	VAT Paid (Rs.)
			Invoice No.	Invoice Date			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Note.- Alternatively, the above Annexure-I can be furnished in e-format.

ACTION POINTS

1. This Form must be filled up and signed by the designated person.
2. Judicial pronouncements may be relied upon in the matter of inclusion or exclusion of any items in the particulars to be furnished under any of the clause.
3. In case there is a conflict of judicial opinion on any particular issue, the view which has been followed may be referred to while giving the particulars under any specified clause.
4. General accounting principles / guidelines issued by the Institute of Chartered Accountants / Cost Accountants should be followed.
5. Relevant changes in law relating to items to be reported on.
6. Rate-wise list of commodities dealt by the dealer covered in this Audit report shall be authenticated and appended with this report.

FORM - DD**APPEAL IN THE HIGH COURT OF JUDICATURE AT MADRAS**

(Appellate side)

(Sec. 50 (2))

MEMORANDUM OF APPEAL

[See rule 40 (1) (a)]

Appeal No. _____ of 200
 Appellant (s)
 Versus
 Respondent

Appeal presented to the High Court to revise the order of the Commissioner /
 Secretary dated..... and passed in

1. District in which the assessment was made. :
2. TIN / Assessment period :
3. Authority passing the original order in dispute
4. State if the order was modified at any time :
 previously by any officer subordinate to the
 Commissioner / Secretary and if so in what
 manner (state the result of the modification
 briefly)
5. Date of communication of the order of the :
 Commissioner of Commercial Taxes / Secretary
6. Address to which notice may be sent to the :
 appellant
7. Address to which notice may be sent to the :
 respondent
8. Relief claimed in appeal -- :
 (a) Turnover determined by the assessing
 authority
 (b) Turnover as modified prior to *suo motu*
 revision by the Secretary
 (c) Turnover as modified / fixed by the
 Commissioner / Secretary
 (d) Relief claimed
 (e) Grounds of appeal:
 (i) State the facts disputed briefly.
 (ii) State the questions of law raised for
 decision by the High Court

(Signed)
 Appellant(s)

(Signed)
 Authorised Representative, if any

VERIFICATION

I/We..... S/o the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the day of.....200

(Signed)

Appellant(s)

(Signed)

Authorised Representative, if any

Note—(1) The appeal should be accompanied by a certified copy of the order of the Commissioner / Secretary appealed against.

(2) The appeal should be accompanied by a fee of Rs.100/-

(3) The appeal should be written in English and should set forth concisely and under distinct heads the facts of the case, grounds of appeal and the points of law raised consecutively.

FORM – EE
REVISION PETITION

IN THE HIGH COURT OF JUDICATURE AT MADRAS
(Appellate side)
[(Sec. 51 (2))]
MEMORANDUM OF CIVIL REVISION PETITION
[See rule 40(1)(a)]

Civil Revision Petition No.... ..of 200

Petitioner (s)
Versus
Respondent

Revision petition to the High Court to revise the order of the

APPELLATE TRIBUNAL Puducherry datedand passed in ...

1. District in which the assessment was made :
:
2. TIN / Assessment period :
:
3. The designation of the officer whose orders were
appealed against before the Appellate Tribunal :
:
4. Date of communication of the order of the
Appellate Tribunal :
:
5. Findings of the Appellate Tribunal (state in serial :
and appropriate order the relevant findings
arrived at by the Tribunal)
6. Questions of law raised for decision by the High :
Court (here formulate the questions of law raised
concisely, etc.)

(Signed)
Petitioner(s)

(Signed)
Authorised Representative, if any

VERIFICATION

I/We..... S/o the
petitioner(s) do hereby declare that what is stated above is true to the best of
my/our knowledge and belief.

Verified today the day of.....200

(Signed)
Petitioner(s)

(Signed)
Authorised Representative, if any

Note—(1). The petition should be accompanied by a certified copy of the order
of the Appellate Tribunal.

(2) The petition should (if preferred by an assessee) be accompanied by a fee of
Rs.100/-

(3) The petition should be written in English and should set forth concisely and
under distinct heads the facts of the case, the findings arrived at by the
Appellate Tribunal and the questions of law raised consecutively. There should be
no argument or narrative.

**FORM - FF
REVIEW**

IN THE HIGH COURT OF JUDICATURE AT MADRAS
 [(Sec. 50(7)]
 MEMORANDUM OF CIVIL MISCELLANEOUS PETITION
 [See rule 40(2) (a)]

[illegible]

Asst. Year :

Civil Miscellaneous Petition No.

Petitioner (s)

Versus

Respondent

Petition for review of the order of the High Court and passed in appeal against the order No.....

1. No. and date of the order of the High Court sought to be reviewed. :
2. Date of communication of the order :
3. Questions of fact decided by the High Court :
4. Questions of law decided by the High Court :
5. Fresh facts which were not before the High Court when it passed the original order (state facts briefly without a narrative) :
6. Questions of fact now raised. :
7. Questions of law now raised. :

(Signed)
Petitioner(s)

(Signed)
Authorised Representative, if any

Verification

I/We..... S/o the petitioner (s)
do hereby declare that what is stated above is true to the best of my/our
knowledge and belief.

Verified today the day of.....200

(Signed)
Petitioner(s)

(Signed)
Authorised Representative, if any

Note—(1) The application should be accompanied by a certified copy of the order of the High Court sought to be reviewed.

(2) The application should, if it is preferred by an assessee, be accompanied by a fee of Rs.100/-

(3) The application should be written in English and should set forth concisely and under distinct heads, fresh facts which were not before the High Court at the time of passing the original order under the questions of facts and law raised. There should be no argument or narrative.

**FORM - GG
REVIEW**

IN THE HIGH COURT OF JUDICATURE AT MADRAS
[Sec. 51(8) (a)]
Memorandum of Civil Miscellaneous Petition
[See Rule 40 (2) (a)]

TIN

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Asst Period

Civil Miscellaneous Petition No.

Petitioner (s)

Versus

Respondent

Petition for review of the order of the High Court and passed in Civil Revision
petition No.

1. Number and date of the order of the High Court now sought to be reviewed :
2. Date of communication of the order :
3. Questions of law decided by the High Court (here formulate the decisions of the High Court concisely) :
4. Fresh facts which were not before the High Court when it passed the original order (state facts without a narrative) :
5. Questions of law now raised, etc.

(Signed)
Petitioner (s)

(Signed)
Authorised Representative, if any

Verification

I/We..... S/o the petitioner (s)
do hereby declare that what is stated above is true to the best of my/our
knowledge and belief.

Verified today the day of.....200

(Signed)
Petitioner(s)

(Signed)
Authorised Representative, if any

Note—(1) The application should be accompanied by a certified copy of the order
of the High Court sought to be reviewed.

(2) The application should, if it is preferred by an assessee, be
accompanied by a fee of Rs.100/-

(3) The application should be written in English and should set forth
concisely and under distinct heads, the fresh facts, which were not
before the High Court at the time of passing the original order. There
should be no argument or narrative

FORM - HH**SECURITY BOND FOR PAYMENT OF TAX PENDING APPEAL OR REVISION**

[See rule 41]

BEFORE THE COLLECTOR-CUM-DEPUTY COMMISSIONER OF COMMERCIAL TAXES READ WITH PONDICHERRY REVENUE RECOVERY ACT, 1970 / APPELLATE ASSISTANT COMMISSIONER / COMMISSIONER OF COMMERCIAL TAXES/ APPELLATE TRIBUNAL/ HIGH COURT

No of 20

- *Petitioner*

Versus

The Union territory of Puducherry – Respondent

SECURITY BOND EXECUTED IN FAVOUR OF THE PRESIDENT OF INDIA AND HIS SUCCESSORS IN OFFICE AND ASSIGNS.

WHEREAS has filed an appeal/application or a petition before the Appellate Assistant Commissioner / Commissioner / Appellate Tribunal / High Court against the order of in its / his dated of and the said appeal/application/petition is pending.

AND WHEREAS the said appellant / applicant / petitioner has applied for directions in regard to the payment of the disputed tax, fee or other amount and has been called upon to furnish security accordingly, for payment of tax, fee or other amounts and in consideration thereof, I/We, aged years, residing at hereby mortgage/charge all the properties specified in the Schedule hereunto annexed for the payment of the sum of Rs. (Rupees. only) to the President of India represented by the Collector – Cum - Deputy Commissioner of Commercial Taxes, Government of Puducherry and covenant that if the aforesaid appellant/applicant/petitioner complies with all the directions in regard to the payment of tax, fee or other amount made by the Appellate Assistant Commissioner /Collector-Cum-Deputy Commissioner of Commercial Taxes / Commissioner of Commercial Taxes / Appellate Tribunal / High Court in the said appeal / application / petition including payment of tax, fee or other amount held as payable in the orders disposing of the said appeal / application / petition, this bond shall be void and of no effect but otherwise it shall remain in full force and effect.

I/We further declare that the property specified in the schedule hereunto is free from encumbrances/is covered by a prior mortgage by virtue of document No. dated in the office of the Sub -Registrar/ Joint Registrar/District Registrar in the Registration district of Puducherry and the present mortgage is subject to earlier mortgage.

I/We further declare that this bond will cease to have effect from the date of receipt of the appellate or revisional orders by the appellant or applicant or petitioner in case the appeal/application/revision is fully allowed in favour of the appellant/applicant/petitioner or in case the applicant / appellant / petitioner has paid the tax amount as determined by the assessing authority and confirmed by all the authorities in case the proceeding is taken to the authorities specified under the Puducherry Value Added Tax Ordinance, 2007

SCHEDULEDESCRIPTION OF PROPERTY

State:

Boundaries:-

In witness whereof I/We have hereunto affixed my/our hands and seal this
..... day of20

Signature of Applicant / Appellant / Petitioner /Surety.

Witnesses:
(with clear address in capital letters)

1.

2.

NOTE: -

- (1) The Security bond should be affixed with sufficient adhesive non-judicial stamps as required under the provisions of the Indian Stamp Act, 1899 as in force in the State of Madras as on 01.08.1966 and extended to the Union territory of Pondicherry and as amended from time to time or court fee stamps.
 - (2) Where immovable property is furnished as security, the title deeds of the property shall be deposited with the assessing authority along with a copy of the security bond.
 - (3) The security bond shall be registered in the appropriate Sub-Registrar's office.
 - (4) The security bond shall be executed in the presence of an officer of the Commercial Taxes Department not below the rank of Assistant Commercial Tax Officer.
 - (5) The security bond shall be filed in duplicate and the original shall bear the requisite adhesive non-judicial stamp or Court fee Stamp and shall be filed before the assessing authority.
-

FORM - II
(SECURITY BOND TO BE FURNISHED BY THE DRIVER OR OTHER
PERSON IN CHARGE OF THE GOODS VEHICLE OR BOAT

[See rule 59 (2)]

BEFORE THE OFFICER IN CHARGE OF THE CHECK POST OR BARRIER OR THE
OFFICER EMPOWERED UNDER SUB-SECTION (2)(b) OF SECTION 58

No.....of200

Petitioner

Versus

Union Territory of Puducherry

Respondent

Security Bond executed in favour of the President of India represented by the Commercial Tax Officer in-charge of the assessment division concerned and his successors in office and assigns.

Whereas the officer in-charge of thecheckpoint (name of the checkpoint) or the officer empowered under sub-section (2) (b) of section 58 has directed the driver / or the other person in-charge of goods vehicle or boat to furnish adequate security and in pursuance of such direction, I / We hereby mortgage the properties specified in the schedule hereunto annexed for the payment of the sum of Rs..... to the Government of Puducherry and covenant that if the tax or other amount due under section 58 is paid, then this bond shall be void and of no effect; otherwise it shall remain in full force and effect.

Schedule of Property

In witness whereof I / we hereunto affixed my / our hands and seal, this day ofof 200.....at.....

Witnesses

Signature

- 1.
- 2.

Accepted

For and on behalf of the President of India

(SIGNATURE AND SEAL)

Note – The security bond should be affixed with adhesive non-judicial stamps as prescribed under the Indian Stamp Act.,1899 or court fee stamps.

Note – (1) Original to be furnished to the officer in-charge of the first check post or barrier, the second copy to such officer in the last check post or barrier and the third copy shall be retained by the owner or other person in-charge of the goods vehicle or boat.

(2) The entries in this form should be made in ink or by copying pencil using double side carbon paper. In the case of delivery notes issued in respect of goods intended to be transferred to a place outside the Union Territory of Puducherry entries should be made in English.

(3) Any corrections made in the form should be duly attested by the person signing the form.

(4) The original, duplicate, triplicate and quadruplicate copies are to be printed in white, blue, red and yellow colours respectively for easy identification.

FORM - KK
FORM FILED BY CLEARING AND FORWARDING AGENT
 [See rule 59(14), 59(15)]

Sl.No.

1. Name and address of the clearing or forwarding agent :
2. (a) Full name and address of the selling or buying dealer :
 (b) TIN :
 (c) CST Registration No. :
 (d) Designation of registering authority :
3. Description of the goods :
4. Quantity and weight :
5. Clearing and Forwarding : From Place To
6. Signature of the selling dealer or consignor or person delivering the goods to the clearing/forwarding agent :
7. Signature of the clearing or forwarding agent or any person authorised by him to sign on his behalf :
8. Name of the transport company, vehicle No. or the person to whom the goods are delivered for transport :
9. Signature of the person taking delivery of the goods for transport :

DECLARATION

I/We..... S/o declare that to the best of my/our knowledge and belief the information furnished in the above statement is true, correct and complete.

Place:

Date : Signature of the clearing and forwarding agent
 Name

Note.- (1) The documents prescribed in sub-rule (14) of rule 59 shall also accompany this delivery note.

(2) In cases of bulk consignment sent in different goods vehicles or boats, on various dates, copies of the documents prescribed in sub-rule (14) of rule 59 shall be sent along with the goods vehicle or boat, duly certified as 'True copy' by the clearing or importer, as the case may be.

Original: To be furnished to the prescribed authority.

Duplicate: To be retained by the clearing or forwarding agent.

Triplicate: To be retained by the selling dealer or forwarding agent.

FORM-LL
NOTIFICATION OF SEIZURE OF GOODS
[See Rule 55(1)]

TIN											
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Name:

Address :
.....

Whereas on inspection of your office / shop / godown / vehicle / vessel any other place of business as per the authorisation given by the following irregularities have been identified.

01.
02.
03.

Therefore, your goods have been seized under section 55 of Puducherry Value Added Tax Ordinance, 2007 read with Rule 55 (1) of Puducherry Value Added Tax Rules, 2007.

Details of goods seized:

Sl. No.	Description of goods	Quantity	Value of goods
1.			
2.			
3.			
4.			

Place: Signature :

Date : Designation and Seal :

Note: A copy of this notification shall be served on the dealer / the person in-charge of the goods.

FORM - MM
FORM OF DECLARATION TO BE FURNISHED BY A CARRIER / BAILEE OR
THE PERSON IN-CHARGE OF THE GOODS AND RECORDS)
 [See rule 51(2)]

To

The Inspecting Authority

I/We S/o hereby declare the following details in relation to the goods kept in my / our possession:

- (1) Name and full address of the carrier / bailee :
- (2) Address of the place where the goods are kept :
- (3) Name and full address of the owner of the building, godown or other place where the goods are kept :
- (4) Name and address of the consignor :
- (5) Name and address of the consignee :
- (6) Description of the goods :
- (7) Quantity / weight of the goods :
- (8) Name and number of the vehicle in which the goods were transported with Way Bill No. and Trip Sheet No. :
- (9) Date on which the goods were consigned :
- (10) Date and time of arrival of the goods :
- (11) Reference to the registered or other records maintained by carrier or bailee in which entries relating to the goods have been made. :
- (12) Nature of document relating to the transport: :
 - (a) Bill No. / Delivery Note No. with date
 - (b) Any other document - Details to be furnished
- (13) Names and places of the Check posts the goods have crossed before arrival :
- (14) I/ We also generally keep goods before delivery in the following places: :
 - 1.
 - 2.
 - 3.

DECLARATION

I/We..... S/o declare that to the best of my / our knowledge and belief the information furnished above is true, correct and complete.

Place :

Signature

Date :

Name

Status

Register of delivery notes

Date of Receipt	Number of delivery notes printed with serial number	Number of delivery notes issued	Serial number of delivery notes issued
(1)	(2)	(3)	(4)

Balance Number of unused delivery notes in stock at the close of the period (including the number received during the period)	Remarks
(5)	(6)

FORM - 00
ORDER OF RELEASE OF THE GOODS
 [See Rule 55(2)]

TIN																			
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Ref.: Seizure of goods in **Form-LL** dated

On inspection of your office / shop / godown / vehicle / vessel the goods seized under reference cited are hereby released on receipt of the amounts paid by you the details of which are mentioned below:

Goods released:

Sl. No.	Description of goods	Quantity	Value of goods (in Rs.)
1.			
2.			

Payments received:

Instrument No. & Date	Amount	Paid towards			
		Security (Rs.)	Tax (Rs.)	Penalty (Rs.)	Interest (Rs.)

Signature :
 Designation and Seal :

FORM - PP
[See rule 60]

SUMMONS TO APPEAR IN PERSON AND OR TO PRODUCE DOCUMENTS

TIN									
-----	--	--	--	--	--	--	--	--	--

Asst. Period :

To

Whereas your attendance is necessary to give evidence

Whereas the following documents (here describe the documents in sufficient detail to permit their identification with reasonable certainty) are required,

with reference to an inquiry under the Puducherry Value Added Tax Ordinance, 2007, (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to appear in person

to produce or cause to be produced the said documents before me on the
day of 200.....at O' clock at(place)
and be in attendance until the inquiry is over.

Given under my hand and the seal this day200

(Seal)

Signature

Name

Designation

FORM - QQ
[See Rule 60(2)]

To

.....
.....
.....

Ref:

In response to the notice cited, directing me / us under section 39 of the Puducherry Value Added Tax Ordinance, 2007 to pay the specified amounts viz. Rs.....(Rupees..... only) towards the tax arrears due by (name of the dealer(s), I / We declare that the sum demanded or any part thereof is not due by me / us to the said dealer(s) / that I/We do not hold any money for or on account of the dealer(s). I am / We are aware that I/We shall lay myself / ourselves open to penal or other sections under the law, if the declaration turns out to be incorrect / incomplete or untrue.

Place :

Date :

Signature

Name

Status or relationship of the
signatory to the person to whom
notice in Form - O was issued.

FORM - RR
[See rule 61]
Notice of Penalty

TIN

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Asst. Period:

To
Thiru / Tvl. (Dealer)
.....

Please take notice that a sum of Rs.....(Rupees
.....only) is payable by you by way of penalty under
sub-section () of section () of the Puducherry Value Added Tax Ordinance,
2007 as per the details given below:

.....
.....
.....
.....

This balance of penalty amount shall be paid within thirty days from the
date of service of this Notice and the penalty due shall be paid forthwith in the
mode as specified in Rule 69 of the Puducherry Value Added Tax Rules, 2007,
failing which the amount will be recovered as if it were an arrear of land revenue
or fine imposed by a Magistrate and you shall also be liable to pay the penalty
under section 37(4) of the Ordinance. .

Place :

Date :

Signature

Assessing Authority

Name

Designation

Seal

FORM - SS
[See rule 62(1)]

**AUTHORISATION UNDER SECTION 70 OF THE PUDUCHERRY VALUE
ADDED TAX ORDINANCE, 2007 TO APPEAR BEFORE A TAX AUTHORITY
OTHER THAN THE HIGH COURT.**

I / We S/o of
Village in the taluk of district, being (a) registered
dealer(s) holding Tax payer Identification Number.....under the
Puducherry Value Added Tax Ordinance, 2007, do hereby authorise
Thiru S/o being an Accountant(s) /
Value Added Tax Practitioner / my / our relative my / our regular employee
under me / us in my / our business to represent me / us and to produce the
accounts and documents connected with the proceedings before.....in
respect of my / our assessment(s) for the period from 200... to
.....200..... and whatever explanation or statements he gives or makes on
my / our behalf will be binding on me/us.

Place :
Date :

Signature
Name
Status

DECLARATION

I, S/o do hereby declare -

(1) that I am an Accountant duly qualified under section 70 of the
Puducherry Value Added Tax Ordinance, 2007 / that I am a VAT Practitioner
enrolled (Roll No....., dated) by the Commissioner / that I am a relative
of Thiru (here mention the name and status of the dealer to whom
related) / that I am a regular employee under Thiru / Tvl.(here
mention the name of the dealer) in his / their business,

(2) that I agree to attend on behalf of the above mentioned Thiru / Tvl
.....; and

(3) that I shall state the facts correctly and give the explanations to the
best of my knowledge and belief.

Place :
Date :

Signature of the Authorised
Representative

Note: (1) This form should be affixed with adhesive non-judicial stamps as
prescribed under the Indian Stamp Act, 1899 or court fee stamps.

(2) Strike out the words which are not applicable.

FORM - TT
[See Rule 62 (2)(b)]

LIST OF VAT PRACTITIONERS

Date of application for enrollment	Name of the applicant	Date of enrollment	Roll No.	Address of the VAT Practitioner	Qualification of the VAT Practitioner	Date of amendment, if any	Nature of amendment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Date of removal of his name	Reasons for removal	Date of direction of the Commissioner of Commercial Taxes or Appellate Tribunal, if any, under rule 17	Date of order passed by Secretary or High Court in appeal, if any	Result of appeal	Date of re-entry of name	Remarks
(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM - UU
ORDER OF CONFISCATION OF THE GOODS
 [See Rule 55(4)]

TIN																			
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name:
 Address :

Ref.: 1. Seizure of goods in **Form-LL** dated
 2. Reply from Tvl. Dt.

On inspection of your office / shop / godown / vehicle / vessel and other place of business, etc., a notice seizing the following goods was issued *vide* reference 1st cited.

Goods seized:

Sl. No.	Description of goods	Quantity	Value of goods (in Rs.)
1.			
2.			

*(a) Though the opportunity was provided, you have neither replied nor paid the security and to consider to take action accordingly.

*(b) The reply furnished by you was considered

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

Tick as applicable

Therefore the goods seized as mentioned above have been confiscated under section 55 of the Puducherry Value Added Tax Ordinance, 20 7 read with Rule 55 (4) of the Puducherry Value Added Tax Rules, 2007.

Signature :
 Designation and Seal :

FORM - VV
AUCTION NOTICE
 [See Rule 55(8)]

TIN																			
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Whereas on inspection of your office / shop / godown / vehicle / vessel and other place of business, etc., of Tvl.
 TIN the following goods have been seized / detained:

Sl. No.	Description of goods	Quantity	Value of goods
1.			Rs.
2.			Rs.

It is informed that the above goods will be sold in open auction on at

The sale will commence at A.M. and the property will be knocked down to the highest bidder without reserve for ready cash. The purchaser will not be permitted to carry away any part of the property until he has paid for the same in full.

The sale will be subject to confirmation by the Commercial Tax Officer having jurisdiction over the place where the goods were detained. If the purchaser fails to pay the purchase money, the property will be resold, and the defaulting purchaser will be liable for any loss arising as well as for the expenses incurred on the resale.

Signature of the Officer:
 Designation and Seal :

**FORM-WW
RECEIPT**

[See Rule 55(13) (b)]

Ref.: Auction Notice in **Form-VV**, Dated

As per the reference cited an amount of Rs. (Rupees
..... only) received from
Tvl. TIN who is
the highest bidder towards the payment on purchase of Seized / detained*
goods.

Place:
Date :Signature of the Officer
Designation and Seal* Delete whichever is not applicable

FORM - XX
APPLICATION FOR SALE PROCEEDS WITH REFERENCE TO
ORDER OF APPEAL OR REVISION
[See Rule 55(15) and (16)]

From

TIN																			
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Name

Address

To

The Commercial Tax Officer-

Sir,

- Ref.: 1. Goods seized specified in **Form-LL** Dated
2. Goods seized / detained put for sale in open auction as per **Form-VV**, Dated

As per the references cited you have

- * (i) seized / detained the goods
- * (ii) seized / detained goods have been sold in the open auction.

But as per the orders of appeal or revision Dated given by
..... the detention has been set aside:

Therefore I request you to

- * (i) release the seized / detained goods
- * (ii) the sale proceeds should be paid to me deducting the admissible expenses.
- * Delete whichever is not applicable.

Place:

Date :

Signature
Status Stamp & Seal

.....

FORM - YY
ANNUAL INPUT TAX CREDIT STATEMENT
[See rule 28(2)]

TIN

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Division :

Assessing Officer Code :

Name of the Dealer :

Address :

**Details of Input Tax Credit eligible and utilized during the
year**

Details of Credit	Input Tax Credit on local purchase (in Rs.)	Input Tax Credit on capital goods (in Rs.)	Total (in Rs.)
Opening Balance			
ITC eligible during the Year			
Total			
ITC utilized			
Closing balance			

PLACE :
DATE :

Signature:
Name and Designation / Status and
Relationship to the dealer with seal:

FORM - ZZ**APPLICATION FOR CLARIFICATION AND ADVANCE RULING**

[see Rule 38 (1)]

TIN																			
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

From

Name

Address

.....

To

The Chairman
Advance Ruling Authority
Puducherry

Sir,

I / We _____ S/o _____ on
behalf of Tvl. _____ request that a clarification and advance ruling
may be given on the following:

i).

ii).

I am herewith enclosing the specified fees for an amount of Rs. _____ (Rupees
..... only) in favour of the Commercial Tax Officer (Head Quarters),
Puducherry. The details of fee payments are as below:

S. No.	D.D. No.	Date	Bank	Branch	Amount

SIGNATURE OF APPLICANT

(By order of the Lieutenant-Governor)

NAINI JAYASEELAN
Secretary to Government (Finance).

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