

**Government of Arunachal Pradesh
Department of Goods Tax**

**Application for Opting for Simplified Accounting Method
(See Rule 11 of the Arunachal Pradesh Goods Tax Rules, 2005)
Form FF-04**

1. Registration Number

2. Full Name of Applicant Dealer

3. Nature of business

4. Turnover in the preceding year Rs. /-

5. Expected turnover for current year Rs. /-

6. Type of Simplified Accounting Method Chosen Sample Method Stock Purchase Method
 Business Norm Method Works Contract

7. In case of Sample Method

Sample Period From To

Output Tax for Sample Period Rs. /-

Tax Credit for Sample Period. Rs. /-

Gross Turnover for Sample Pd. Rs. /-

Tax Fraction (TF) Rs. /-

8. In case of Business Norms Method

Nature of goods being dealt predominantly

Value of BN Claimed Rs. /-

9. In case of Works Contract,

Nature of Works Contracts normally executed

10. Certificate

I/ We Certify that -

- a. We sell goods to people who buy them for private or domestic use or consumption.
- b. The proportion of the turnover of the retailer in respect of retail sales is greater than 50% of his total turnover.
- c. We sell on a regular basis goods which are dealt with in one of the Schedules to the Act and also goods which are dealt with under another Schedule to the Act.
- d. In case Stock purchase method is chosen, we are not manufacturer of goods.
- e. We maintain sufficient records and accounts to correctly assess the tax due on the basis of the simplified method chosen.

Verification

I/We

hereby solemnly

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

Signature of Authorized Signatory

Place

Name

Date

Designation

Instructions for dealers opting for Simplified Accounting Methods (For Details Refer section 17 and Rule 11 and 12):

1. The application for opting to pay tax under the this scheme can be filed at any time, and thereafter it becomes applicable with effect from the next tax period.
2. Following class of dealers are not eligible to opt for the composition scheme:
Dealers whose turnover during the preceding year or expected turnover during the current year exceeds Rs. 50 lakhs
3. Once the dealer has opted for the composition scheme, the option of withdrawal is available only after the end of one year from the tax period in which the option is made applicable. Thus, dealers have to continue under the instant scheme at least for 12 months and the option of withdrawal would be available only afterwards.
4. Dealers would be required to retain the tax invoices and retail invoices for all his purchases as required u/s 49 i.e. for a period of at least 5 years.