

**APPENDIX**

**Forms**  
**Form VAT-1**

[See rule 3(1)]

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

To

The Assessing Authority,  
.....District.

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

1. Name and style of :   
business

2. Principal place of the business and contact address:

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

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

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

Proprietorship	Private Limited Company	Association of Persons	Government Corporation/ Board
Partnership	Public Limited Company	Club	*

HUF	Co-Operative Society	Government	
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\*(To be specified if not covered by any of the given descriptions)

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

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

6. Principal commodities in which the business is done.


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

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8. Basis of incurring liability to pay tax (√) whichever is applicable

Import:  
Export:  
Sale exceeding Rs.....:  
Registration under section 14(2):-

9. Date of liability

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

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

Name of Bank with address	Type of account	Account Number

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

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

12. Script in which account books are maintained

13. The names, addresses and other details of the proprietor, each of the partner or member, Karta of Hindu Undivided Family and each director (in case of private limited company) are attached as per Annexure-I.

14. Attested copy of the partnership deed /Memorandum of Association and Articles of Association/ other agreement/ document----- is/ are enclosed.

15. The details of additional place(s) of business are attached as per Annexure-II.

16. The list of goods required to be purchased for use in manufacture, telecommunication network, generation or distribution of electric energy or other power captive use or packing of goods and use as capital goods is attached as per Annexure-III.

17. The details of security furnished are attached as per Annexure-IV.

18. Passport size (self-signed) photographs of the proprietor, each of the partner, Karta of Hindu Undivided Family and each director (in case of private limited company) ect. are pasted below.

Name
Status

Name
Status

Name
Status

and one such photograph (self-signed) of each of the concerned attached.

**VERIFICIATION**

I/We \_\_\_\_\_ do hereby solemnly affirm and declare that the information contained in this application, including Annexures attached herewith, is true and correct to the best of my/our knowledge and belief.

Place: Signature .....  
Date: Status .....  
Full Name .....

**DECLARATION**

- (i) I/We hereby undertake to abide by the provisions of the Himachal Pradesh Value Added Tax Act, 2005 and the Himachal Pradesh Value Added Tax Rules, 2005.
- (ii) A signboard in the name of my/our business has already been displayed at all the business premises.
- (iii) The books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Place: Signature .....  
Date: Status .....  
Full Name .....

**(Signature of other partners in case of partnership business)**

(1) Place .....	Signature .....	(2) Place.....	Signature .....
	Full name .....		Full Name.....
Date	Status	Date	Status .....
(3) Place .....	Signature .....	(4) Place.....	Signature .....
	Full name .....		Full Name.....
Date	Status	Date	Status .....

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**(For office use only)**

*Acknowledgement receipt No. ... Date..... Circle No. ....*

### Annexure-I

(To be attached with form VAT-1)

Information about Proprietor, Manager (duly authorised), each Partner (in case of partnership business)/Director (in case of Private Company) separately, Karta of Hindu Undivided Family.

1. Full name (in capital letters) \_\_\_\_\_

2. Father's Name (in capital letters) \_\_\_\_\_

3. Status \_\_\_\_\_

4. Extent of interest in business \_\_\_\_\_

5. Permanent Address House No. \_\_\_\_\_ Village/Town/City

\_\_\_\_\_

Tehsil \_\_\_\_\_ District \_\_\_\_\_

State \_\_\_\_\_ Pin code \_\_\_\_\_

6. Present Address House No. \_\_\_\_\_ Village/Town/City

\_\_\_\_\_

Tehsil \_\_\_\_\_ District \_\_\_\_\_

State \_\_\_\_\_ Pin code \_\_\_\_\_

7. Details of all immovable properties owned:

Sr. No.	Full address where property is situated	Approximate value	Extent of share

8. Particulars of other business(s) in which the person has interest

Sr. No.	Full address where property is situated	Approximate value	Extent of share

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**VERIFICATION**

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

Place \_\_\_\_\_

Signature of the person concerned

Date \_\_\_\_\_

**Annexure-II**  
(To be attached with form VAT-1)

**Details of additional places of business**

Sr. No.	Complete Address	Use of premises factory/godown/officer/sale outlet/any other (to be specified)	Telephone Number

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therefrom. I further declare that I shall inform the appropriate Assessing Authority whenever there is a change in the information provided in this Annexure.

Place \_\_\_\_\_

Date \_\_\_\_\_

1. Signature .....
- Full name \_\_\_\_\_
- Status \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

**Annexure-III**  
(To be attached with form VAT-I)

**The List of goods required to be purchased for use in manufacture, telecommunication, generation or distribution of electricity or other form of power, packing of goods and use as capital goods .**

<b>Serial No.</b>	<b>Purpose for which required</b>	<b>Description of goods</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	For use in manufacture of goods.	
2.	For use in telecommunication network.	
3.	For use in generation or distribution of electricity or any other form of power.	
4.	For use in packing of goods specified in Column (3) of entries at serial Nos. 1 to 3 above, as the case may be.	
5.	For use as Capital goods.	

Signature \_\_\_\_\_  
Full Name \_\_\_\_\_  
Status \_\_\_\_\_



**Annexure-IV**  
(To be attached with form VAT-I)

**(Details of Security Furnished)**

Serial No.	Type of security	Name of the surety (if applicable)	Amount	Name and TIN of the business in which surety has an interest.	Date of expiry (in case of bank guarantee)

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing as been concealed therefrom. I further declare that I shall inform the appropriate Assessing Authority whenever there is a change in the information provided in this Annexure.

Place \_\_\_\_\_  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Full Name \_\_\_\_\_  
Status \_\_\_\_\_

**Annexure-V**

(To be attached with form VAT-I)

**Details of Stock of goods (other than capital goods) as on 31.03.2005**

1. Total value of the stock as on 31.03.2005: Rs. \_\_\_\_\_
2. Value of goods out of (1) above which are lying in the form in which these were purchased: Rs. \_\_\_\_\_
3. Value of manufactured goods including goods in process(in case of a manufacturing concern). Rs. \_\_\_\_\_
4. Break-up of value of goods at (2) above:

Value of stock of goods as on 31.03.2005: Rs. _____					
Value of goods purchased within the State					Value of goods purchased from outside the State
Tax paid goods			Tax free goods	Taxable goods (purchased without payment of tax)	
Rate of tax	Value of goods	Tax element in value			
	Rs.	Rs.	Rs.	Rs.	Rs.
Total:					

5. Break up of value of goods used in the manufacture of goods at (3) above.

Total Value: Rs.	
Value of goods purchased within the State: Rs.	

Tax paid goods			Tax free goods	Taxable goods. (purchased without payment of tax)	Value of goods purchased from outside the State
Rate of tax	Value of goods	Tax element in value			
	Rs.	Rs.	Rs.	Rs.	Rs.
Total:					

### VERIFICATION

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

Place \_\_\_\_\_

Signature \_\_\_\_\_

Status \_\_\_\_\_

Date: \_\_\_\_\_

Full Name \_\_\_\_\_



TOTAL IN FIGURES:		Rs.
TOTAL IN WORDS:		Rupees

Certified that all the particulars given above are correct.

Signature of depositors

Assessing Authority (with Seal)

Date: 

		/			/	2	0		
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**FOR USE IN TREASURY**  
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Received the sum of Rupees		and credit under
Account "0040—Value Added Tax – 102 State Value Added Tax		
Treasury Accountant		

Stamp of Treasury

Treasury Officer/  
 Sub-Treasury Officer/  
 Manager, State Bank of India/  
 Manager, State Bank of Patiala.

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**Footnote:**

*"Original"* : To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation officer, incharge of the District.

*"Duplicate"*: To be retained in the Treasury.

*"Triplicate"*: To be returned to the person making payment.

*"Quadruplicate"*: To be returned to the person making payment.

**FORM VAT-III**  
**PERSONAL BOND WITH SOLVENT SURETIES**  
[See rule 4(1)(b)]

**BEFORE THE ASSESSING AUTHORITY \_\_\_\_\_ CIRCLE,  
DISTRICT \_\_\_\_\_, HIMACHAL PRADESH, UNDER  
SECTION 15 OF THE HIMACHAL PRADESH VALUE ADDED  
TAX ACT, 2005.**

No..... 200 .....

M/S/-----Petitioner

Versus

**The State of Himachal Pradesh  
through the Assessing Authority \_\_\_\_\_**

Know all men by these presents that I/We \_\_\_\_\_ (full name) \_\_\_\_\_ (full address) \_\_\_\_\_ Tax Payer's Identification No., (if any) \_\_\_\_\_ am/are held and firmly bound to the Government of Himachal Pradesh (hereinafter referred to as "the Government" which expression shall, unless excluded by, or repugnant to, the context, include his successor-in-office and assigns) in the sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) hereinafter referred to "as the said sum" to be paid to the Government on demand, for which payment will and truly to be made, I/We bind myself/ourselves/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above bounden has been required by the appropriate Assessing Authority \_\_\_\_\_ District \_\_\_\_\_ Himachal Pradesh to furnish security for the said sum for the purpose of,-----

- (a) securing the payment of any amount payable by him/ them on account of tax, interest or penalty under the Himachal Pradesh Value Added Tax Act, 2005 (hereinafter referred to

as the 'Act'), within the time provided and in the manner prescribed, and

- (b) indemnifying the Government against all losses, costs or expenses which the government may, in any way, suffer, sustain or pay by reasons of the omission, default or failure or insolvency of the above bounden or, any person or persons acting under or for him/them, to pay the said sum in the manner and by the time provided by or prescribed under the said Act and the rules made thereunder.

Now, the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives or any other person acting under or for him/them shall,----

- (a) pay the full amount due under the said Act and rules made thereunder in the manner and within the period provided or prescribed under the said Act and the rules, on demand by any authority appointed by the Government under section 3 of the said Act, such demand to be in writing and to be served upon the above bounden, his/their heirs, executors, administrators and legal representatives or any other person acting under or for him/them in the manner and within the period provided by or prescribed under the said Act and the rules made thereunder, and
- (b) also at all times indemnify and save the Government from all and every loss, costs or expenses which has/ have been or shall or may, at any time or times hereafter during the period in which the above bounden is held liable to pay any

sum due under the said Act and the rules made thereunder, be caused by reason of any person acting under or for him/them,

then this obligation shall be void and be of no effect, otherwise the same shall be and remain in full force and effect and it is hereby further agreed that in the event of the death/ partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules made thereunder, of the above bounden, this bond, shall remain with the aforesaid Assessing Authority for recovering (a) any sum that may be payable by the above bounden or (b) any loss, cost or expenses that may have been sustained, incurred on insolvency of the above bounden, his/their heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation or his/their liability under the said Act or the rules made thereunder:

Provided always that without prejudice to any other right or remedy for recovering any sum due under the Act or loss or damages as aforesaid, it shall be open to the Government to recover the amount payable under this bond as arrears of land revenue.

In witness whereof the said \_\_\_\_\_(full name) has hereunto set his/their hand(s) this \_\_\_\_\_ day of \_\_\_\_\_  
Signed and delivered by the above named in the presence of the witnesses here-in-below.

Signature \_\_\_\_\_  
Status \_\_\_\_\_



Witness:

1. (Full Name) \_\_\_\_\_

2. Full Name) \_\_\_\_\_

We (1) \_\_\_\_\_

(2) \_\_\_\_\_

(Name and full addresses of the Sureties) hereby declare ourselves to be sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Government of Himachal Pradesh (hereinafter referred to as 'the Government', which expression shall unless excluded by or repugnant to the context, includes its successors-in-office and assigns) the sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) (hereinafter referred to as 'the said sum') in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority or any other officer appointed under section 3 of the Himachal Pradesh Value Added Tax Act, 2005, to recover any sum payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost or expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we further agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as arrears of land revenue.

And we also agree that neither of us shall be at liberty to terminate this surety-ship except upon giving to the appropriate Assessing Authority

six calendar months' notice, in writing, of his intention so to do prospectively, and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the bounden even upto the expiration of the said period of six months.

Signatures of the sureties in presence of witnesses

1. Witness:  
Signature \_\_\_\_\_  
(Full Name) \_\_\_\_\_  
(Complete address) \_\_\_\_\_  
\_\_\_\_\_

1. Signature \_\_\_\_\_  
(Full Name) \_\_\_\_\_

Permanent Address \_\_\_\_\_

2. Signature \_\_\_\_\_  
(Full Name) \_\_\_\_\_  
(Complete address) \_\_\_\_\_  
\_\_\_\_\_

2. Signature \_\_\_\_\_  
(Full Name) \_\_\_\_\_

Permanent Address \_\_\_\_\_

Accepted for and on behalf of the Governor of Himachal Pradesh in pursuance of Article 299 (1) of the Constitution.

In presence of

- 1.
- 2.

Name and Designation of the Officer



(A) **CLASS(ES) OF GOODS ALLOWED:--**

<b>Serial No.</b>	<b>Purpose for which allowed</b>	<b>Description of goods</b>
1.	For re-sale	
2.	For use in manufacture of goods.	
3.	For use in telecommunication network.	
4.	For use in generation or distribution of electricity or any other form of power.	
5.	For use as packing of goods specified in entries at Sl. Nos. 2 to 4 above.	
6.	For use as capital goods	

Assessing Authority

(B) **PARTICULARS OF RENEWALS**

<b>Date of renewal</b>	<b>Period for which renewed.</b>	<b>Signatures of Assessing Authority.</b>
	<b>From To</b>	

(C) **PARTICULARS OF SECURITY**

<b>Nature of security</b>	<b>Amount</b>	<b>Name and address of the bank/post Office/surety.</b>
	<b>Rs.</b>	

**Form VAT-V**  
[See rule 8(1)]

**Register of dealers registered under section 14(1) of the Himachal Pradesh Value Added Tax Act, 2005.**

**List of registered dealers of \_\_\_\_\_ District.**

Sr. No.	Dealers' Name and Address	Name and address of proprietor ./partners etc.	Economic Activity Code
1.	2.	3.	4.

Address of Headoffice and branches .	Date of liability	Particulars of TIN (Tax -payer's Identification Number)			
		Number	Date of issue	Date of Validity	Date of Cancellation
5.	6.	7.	8.	9.	10.

Details of Security		Amount	Signatures	
Nature of security	Particulars of the bank/post office/ surety		Dealing Hand	Assessing Authority concerned.
11.	12.	13.	14.	15.

**Form VAT-VI**

[See rule 8(2)]

**Register of persons registered under section 14(2) of the Act.**

**List of registered persons of \_\_\_\_\_ District.**

Sr. No.	Dealers' Name and Address	Name and address of prop./partners etc.	Economic Activity Code
1.	2.	3.	4.

Address of Head office and branches .	Date of liability	Particulars of TIN (Tax -payer's Identification Number)			
		Number	Date of issue	Date of Validity	Date of Cancellation
5.	6.	7.	8.	9.	10.

Details of Security			Signatures	
Nature of security	Particulars of the bank/post office/ surety	Amount	Dealing Hand	Assessing Authority concerned.
11.	12.	13.	14.	15.

**FORM VAT-VII**

**INDEMNITY BOND**

[See rule 25 (1)]

**BEFORE THE ASSESSING AUTHORITY \_\_\_\_\_ CIRCLE,  
DISTRICT \_\_\_\_\_, HIMACHAL PRADESH, UNDER RULE  
25(1) OF THE HIMACHAL PRADESH VALUE ADDED TAX  
RULES, 2005.**

**No..... 200 .....**

**M/S/-----Petitioner**

**Versus**

**The State of Himachal Pradesh  
through the Assessing Authority \_\_\_\_\_**

Know all men by these presents that I/We \_\_\_\_\_(Full address of the dealer) \_\_\_\_\_  
\*registered dealer/dealer under the Himachal Pradesh Value Added Tax Act, 2005 under Tax Payer's Identification Number (Registration No) \_\_\_\_\_ dated \_\_\_\_\_ in the State of Himachal Pradesh(hereinafter called the Obligor) \* am/are held and held and firmly bound upto the Governor of Himachal Pradesh (hereinafter called the Government) in the sum of Rs. \_\_\_\_\_(Rupees in words) \_\_\_\_\_ \*(hereinafter referred to as the said sum) to be paid to the Government on demand for which payment will and truly be made, I/We bind myself/ourselves and my/our heirs, executors, administrators, legal representative and assigns and the person for the time being having control over assets and affairs by these presents.

Signed this \_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ two thousand and \_\_\_\_\_  
\_\_\_\_\_

Whereas sub-rule (1) of rule 25 of the Himachal Pradesh Value Added Tax Rules,2005, requires that in event of the original tax invoice having been lost, destroyed or mutilated, he registered dealer shall make an

application to the appropriate Assessing Authority and attach alongwith the same a duplicate copy of the tax invoice issued by the selling dealer and shall be required to furnish an indemnity bond to the appropriate Assessing Authority for the amount equal to the amount of input tax credit claimed under such invoice;

And whereas the obligor herein is the dealer to whom the tax invoice in **Form VAT-** \_\_\_\_\_ bearing serial number \_\_\_\_\_ dated \_\_\_\_\_ was issued by \_\_\_\_\_ (Name and address of the selling dealer);

And whereas the obligor has lost/ destroyed/mutilated the said tax invoice in **Form VAT-** \_\_\_\_\_ bearing serial number \_\_\_\_\_ dated \_\_\_\_\_ was issued by \_\_\_\_\_ (Name and address of the selling dealer).

Now the condition of the above written bond is such that if the obliger shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obliger) as a result of the misuse of the aforesaid Form, pay to the Government on demand and without demur the said \_\_\_\_\_ sum of \_\_\_\_\_ Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ in words) and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities incurred by the Government as a result of the misuse of such from then the above written bond shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The Obliger further undertakes to mortgage/charge to properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum;

#### SCHEDULE

(Give details of properties mortgaged/charged)

\_\_\_\_\_  
\_\_\_\_\_

And these presents also witnesseth that the liability of the Obliger hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government.



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

In witness whereof the Obliger has set his hand/\*has caused these presents executed by his authorised representative on the day, month and year above written in the presence of \_\_\_\_\_.

1. \_\_\_\_\_

2. \_\_\_\_\_

(Obliger's signatures)

Accepted for and on behalf of the Governor of Himachal Pradesh by name and designation of the Officer duly authorised in pursuance of Article 299(1) of the Constitution of India to accept the Bond for and on behalf of the Governor of Himachal Pradesh.

In the presence of –

1. \_\_\_\_\_

2. \_\_\_\_\_

(Name and designation of the officer)

**Form VAT-VIII**

[See rule 27(1)]

**APPLICATION FOR PERMISSION BY CASUAL TRADER**

To

The Assessing Authority,  
Circle

--

<b>1. Particulars of Business</b>	
1.1	Full Name of applicant and Father's Name
1.2	Trade name, (if different from the above)
1.3	Principal place of business
	Pin
	Tel
	State:
	Fax
	E-mail address:
1.3.1	Place of business, if any, in Himachal Pradesh.
1.3.2	Place of business from which goods are proposed to be brought to H.P.
1.4	TIN, if any
1.5	PAN No., if any
1.6	VAT Regn. No., if any, in other State than that mentioned in 1.3
1.7	Proof of identify, if above numbers (columns 1.4 to 1.6 do not exit)
<b>2.</b>	<b>Particulars of the business event for which application is made in this form</b>
(a)	Nature of business event

(b)	Date of commencement			/			/	2	0			(dd. mm. yy)	
(c)	Date of conclusion			/			/	2	0			(dd. mm. yy)	
(d)	Location (address)												
(e)	Description of goods proposed to be sold (Attach list of goods, if necessary)												
(f)	Value of goods proposed to be brought for sale at the place of event												
(g)	Anticipated Gross Sales (Rs.)												
(h)	Anticipated Tax liability (Rs.)												
(i)	Sale Bill Books (for authentication)	No. of Books							Pre-printed Sr. Nos				
(j)	Books of Accounts (for authentication)												
<b>3. Local correspondence</b>													
(a)	Local contract address												
		Pin							Area:				
		Tel							Fax				
(b)	Local reference, if any												
(c)	Name and permanent address of event organizer.												
(d)	Attach Confirmation letter of event organizer alongwith proof of payment, if any.												

(e)	Name and address of the owner of location	
(f)	Attach Confirmation letter of the owner of the location or proof of payment, if any.	
<b>4.</b>	<b>Details of payment of Fee</b>	
TR No.	Date	Amount
<b>5.</b>	<b>Details of security</b>	
<b>Declaration: I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct</b>		
Name	Designation	
Signature	Date (dd mm yy)	

**For office use only**

Date of receipt of application	
Permission Certificate No. and Date	
Security details	
Details of tax payment	
Date of assessment	
Additional tax demand, if any	
Receipt of additional tax demand	Instrument as TR Demand Banker's Chq. (Tick applicable)t Draft Chq.
	Instrument No.
	Amount
	Date of receipt
Refund, if any, allowed	
Refund details	
Date of issuance of Tax Clearance Certificate	Instrument No. Date Amount

**Form VAT-IX**

[See rule 29]

**PERMISSION TO CASUAL DEALER**

Permission Certificate No.


1. M/s \_\_\_\_\_, have its principal place of business at \_\_\_\_\_ is hereby permitted to organize a business event for sale or purchase of taxable goods in Himachal Pradesh.
2. This permission is valid from \_\_\_\_\_ to \_\_\_\_\_ or conclusion of the business event whichever is earlier.
3. The casual trader will deal in the following items \_\_\_\_\_  
\_\_\_\_\_
4. The place of casual business event will be at \_\_\_\_\_
5. In addition to above said place, the casual business event is to be conducted at  
(a) \_\_\_\_\_  
(b) \_\_\_\_\_
6. The casual trader has furnished security in form of cash/bank guarantee for Rs. \_\_\_\_\_ and this bank guarantee is value upto \_\_\_\_\_.
7. The casual trader is to pay tax on \_\_\_\_\_ (dates) and the following person/persons will discharge such liability.

S. No.	Name	Father's Name	Status	Complete Address

Signature of the Assessing Authority,  
(With official stamp/seal)

**Conditions:**

1. This certificate will be displayed at the prominent place of the business event.
2. The certificate will stand cancelled automatically on the said date mentioned in Col.2 unless extended.
3. The goods shall be sold against authenticated sale bills only.
4. The casual trader shall immediately inform the Assessing Authority if the casual business closes earlier to the last date of validity of this certificate and shall inform the said at least 3 working days in advance if he intends to extend such business event.
5. The tax liability statement should be submitted in Form VAT-X.
6. Statement of purchases, sales and unsold stock shall also be submitted at the time of closure of business event.
7. The casual trader shall report regarding his un-sold stock at the last check-post or barrier.

**\*Strike off, if not applicable.**

**Form VAT-X**  
[See rule 33(1)]

**STATEMENT OF SALES, PURCHASES AND TAX LIABILITY BY A CASUAL TRADER**

Place :  District

TIN Number, if any

**Permission Certificate Number**

Date:  /  / 2 0

Name

Address

Address of additional place of business (if any)

(A)

(B)

Nature of casual business event

Location of business event

Period of trade From:  /  / 2 0  To  /  / 2 0

Opening stock at the commencement: of the casual trade:	Rs.	<input type="text"/>	6
Add Purchase on which purchase tax is: leviable:	Rs.	<input type="text"/>	7
Add Purchase on which VAT is payable:	Rs.	<input type="text"/>	8
Stock imported subsequently:	Rs.	<input type="text"/>	9
Total stock:		<input type="text"/>	10

Gross sales :	Rs.	<input type="text"/>	11
Less Sales of tax free goods	Rs.	<input type="text"/>	12
Balance:	Rs.	<input type="text"/>	13
Sales of goods on which VAT is payable:	Rs.	<input type="text"/>	14
Purchase Value of goods on which: Purchase Tax is payable :	Rs.	<input type="text"/>	15
Total Taxable Turnover ((14+15) (give rate of tax wise breakup)	Rs.	<input type="text"/>	16
Total tax liability	Rs.	<input type="text"/>	17
Closing Stock (10-14+15)	Rs.	<input type="text"/>	18
Amount of security deposited	Rs.	<input type="text"/>	19
<b>Balance Tax Payable (17-18)</b>	Rs.	<input type="text"/>	20
<b>Refund (19-17)</b>	Rs.	<input type="text"/>	21

**DECLARATION**

I \_\_\_\_\_ hereby declare that the above statements) are true and complete to the best of my knowledge and belief and nothing has been concealed therefrom

Date  /  / 2 0

**SIGNATURE  
AND SEAL OF THE ASSESSING AUTHORITY**

- Encl. 1. Permission Certificate in original.  
2. Account Book(s).  
3. Statement of unsold stock.  
4. Receipt of cash/bank guarantee in original.

## For Office Use Only

1. I have examined the tax liability statement and accept the same.

OR

2. The tax liability statement furnished by the casual Trader examined and the tax liability is determined as under:

	Opening stock at the commencement:	Rs.
	of the casual trade:	
Add	Purchase on which purchase tax is:	Rs.
	leviable:	
Add	Purchase on which VAT is payable :	Rs.
	Stock imported subsequently :	Rs.
	Total stock:	Rs.

---

	Gross sales :	Rs.
Less	Sales of tax free goods	Rs.
	Balance:	Rs.
	Sales of goods on which VAT is:	Rs.
	payable:	
	Purchase Value of goods on which:	Rs.
	Purchase Tax is payable :	
	Total Taxable Turnover	Rs.
	(give rate of tax wise breakup)	
	Total tax liability	Rs.
	Closing Stock	Rs.
	Amount of security deposited	Rs.
	<b>Balance Tax Payable</b>	Rs.
	<b>Refund (18-16)</b>	Rs.

Date

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

**SIGNATURE**

**AND SEAL OF THE ASSESSING AUTHORITY**

**Encl. Tax demand notice and challan.**



**Form VAT-XI**  
 [See rule 33(4)]  
**Clearance Certificate for casual trader**

District	
Permission Certificate No.	

Certified that the M/s \_\_\_\_\_ who was granted permission to conduct business event from \_\_\_\_\_ to \_\_\_\_\_. The said casual trader has concluded the casual business event on \_\_\_\_\_ (dd. mm. yy) and has deposited the tax and penalty, if any, assessed by the undersigned on \_\_\_\_\_.

The goods, as listed below are allowed to be transported out of State of Himachal Pradesh.

S.No.	Name of Commodity	Value	Remarks

Signature of the appropriate Assessing Authority  
 (with official stamp and seal)

Date 

		/			/	2	0		
--	--	---	--	--	---	---	---	--	--

## Form VAT-XII

[See rule 38(1) and (2)]

**Form of furnishing particulars of contracts entered into by a contractee with a works contractor or a sub-contractor and application for tax deduction number**

To

The Assessing Authority,  
Circle \_\_\_\_\_ District \_\_\_\_\_.

I/We ..... contractees/ contractors with the following particulars have entered into works contract(s) detailed below with the contractors/ sub-contractors: -

### 1. Contractee's identity

Name	M/s						
Address						Contact No.	
Deduction No.							

\* (to be filled in case contractee is a registered dealer)

### 2. Details of works contract(s) entered into

Sr. No.	Name and complete address of contractor (s)/ sub-contractor	TIN (if any)	Number, date and name, if any, and nature of works.	Total value of works contract and date of award		Amount, if any, paid to the contractor/ sub-contractor till the date of making this application		Amount deducted from payment in column (7) and (8) and paid (give details)
				Total Value	Date of award	Date	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total								

3. I/We do hereby solemnly affirm that I/We am/are authorised to furnish this information and that all its contents are true, correct and complete and nothing has been concealed therefrom;

4. I/We hereby also apply for that tax deduction number under sub-rule (2) of rule 38 for enabling deduction of tax under section 17 of the Act.

Place:

Date:

[Signature of the contractee]

---

To

The Assessing Authority,  
\_\_\_\_\_ Circle, \_\_\_\_\_ District.

<b>(For use in the office of the assessing authority)</b>	
(1) Date of data entry in the office record/Computer:	
(2) Signature (with Name) of the official making the date entry:	
(3) Signature of the assessing authority with Date: (Affix stamp of name and designation)	

#### **ACKNOWLEDGEMENT**

The undersigned acknowledges having received the original of this return on the date mentioned below:

(1) Date of receipt of return:

(2) [Signature with stamp of name and designation or receipt clerk]

---

**Footnote:** It is to be furnished by the contractee to the appropriate Assessing Authority of the contractor.

## Form VAT-XIII

[See rule 38(5)]

**Form of return to be furnished by a Contractee**

**Original/Duplicate copy of the return for the  
Quarter ended on:**

**D D-- M M - Y Y Y Y**

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

**1. Contractee's identity**

Name	M/s								
Address							Contact No.		
Deduction No.									

\* (to be filled in case contractee is a registered dealer)

**2. Details of works contract(s) against which payments made, tax deductible, deducted and paid:**

Sr. No.	Name and complete address of contractor(s)	TIN (if any)	Number, date and name, if any, and nature of works contract against which payments made during the period	Total value of works contract	Amount paid to the contractor		Amount deductible during the period @ ----- of total value in column (5)
					During the return period	Progressive	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

Amount of tax deducted and paid each month during the period							Paid upto the period
1 <sup>st</sup> Month		2 <sup>nd</sup> Month		3 <sup>rd</sup> Month		Total Paid	
Deducted	Paid	Deducted	Paid	Deducted	Paid		
(9)	(9.1)	(10)	(10.1)	(11)	(11.1)		

(Attach separate sheet for additional entries, if space is insufficient)

### 3. Details of tax deposited during the period

Sr. No.	Name of treasury where tax deposited or Bank on which DD/ Pay order drawn	Treasury receipt (TR). DD/PO				For office use	
		Type of Instrument	No.	Date	Amount	DCR No.	Date
	Total						

### Declaration

I, \_\_\_\_\_ ( name in CAPITALS), do hereby solemnly affirm that I am authorised to furnish this return and that all its contents are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

[Signature of the contractee]

<b>(For use in the office of the assessing authority)</b>	
(1) Date of data entry in the office record/Computer:	
(2) Signature (with Name) of the official making the data entry:	
(3) Signature of the assessing authority with Date: (Affix stamp of name and designation)	

### **Acknowledgement**

The undersigned acknowledges having received the original of this return on the date mentioned below:

- |                                |   |
|--------------------------------|---|
| (1) Date of receipt of return: | (2) [Signature with stamp of name and designation or receipt clerk] |
|--------------------------------|---|

**Form VAT-XIV**  
[See rule 39 (1)]

**DAILY COLLECTION REGISTER**

Serial No.	Date	Name and Address of the dealer/person	TIN, if any	Treasury Challan No. and Date and period to which the payment relates	Collection on Account of		
					Voluntary payment of VAT	Purchase tax	Tax deducted under section 17
1.	2.	3.	4.		5.	6.	7.

Continued .....						
Additional demand	Penalty	Interest	Fees	Composition money	Total	Signature of dealing hand
(8	9.	10.	11.	12.	13.	14.

- Note:-
1. Serial No. to be started from 01 for each day.
  2. The register to be signed by officer incharge of the District at the end of the day.
  3. After the close of each month a reconciliation certificate shall be recorded at the end by the Officer incharge of the District.

## Form VAT-XV

[See rule 17(7) and 40 (1)]

**RETURN FOR THE MONTH/ QUARTER**

**ENDED ON:**

<b>D</b>	<b>D</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>Y</b>	<b>Y</b>

**1. Dealer's identity**

Name and style of business	M/s															
Address					Contact No.											
Tax Payer's Identification Number								Economic Activity Code								
Permanent Account Number under Income Tax Act																
Place and circle of Income Tax Assessment:																

**2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax (See sections 2(ze), 6 and 9 of the Act)**

	(a) Description	(b) Value of goods	(c) Lists appended to the return		
<b>2A.</b>	(1) Sale price received and receivable for goods sold during return period:				
	(2) Value of goods sent within or outside the State otherwise than by way of sale:				
<b>2B.</b>	<b>Gross turnover [(1)+(2)]</b>				
<b>2C.</b>	<b>Deductions from Gross Turnover [section 6(3)]</b>				
	(1) Sale of tax-free goods under section 9		LS-1		
	(2) Sale in the course of inter-State trade or commerce				
	(3) Sale in the course of import into India				
	(4) Sale in the course of export out of India				
	(5) Sales outside the State of goods purchased outside the State				
	(6) Value of goods sent otherwise than by way of sale :-				
	(i) in the course of <i>inter-State</i> trade or commerce				
	(ii) in the course of export out the territory of India				
	(iii) to local agents (registered dealers) for sale				
	(7) Total of (1) to (5)				
<b>2D.</b>	<b>Taxable turnover of sales [2B(b)-2C(7)(b)]</b>				
<b>2E.</b>	<b>(a) Break-up of 2D according to rate of tax</b>	<b>(b) Effect of return of goods and (de-)/escalation [LS-10]</b>	<b>(c) Net taxable turnover [(a)+(b)]</b>	<b>(d) rate of tax</b>	<b>(e) Tax Amount [(c)x(d)]</b>
	(1)		-	1%	
	(2)			4%	
	(3)			12.5%	
	(4)			20%	
	(5)			%	
	(6) Total tax amount				



**3. Purchase, import and receipt of goods and computation of amount of tax paid on purchases made in the State**

3A.	(a) Description	(b) List append-ed to return	(c) Amount	(d) Stock as on 31 <sup>st</sup> March last to be given with return for 31/3.
	<b>Aggregate price/ value of goods, --</b>			
(1)	Purchased from registered dealers in the State on tax invoice (including capital goods eligible for input tax credit)	LP-1		
(2)	Purchased from other dealers without tax invoice			
(3)	Purchased in the course of <i>inter</i> -State trade or commerce			
(4)	Purchased in the course of import into India			
(5)	Purchased in the course export out of India			
(6)	Imported into the State			
(7)	Purchased outside the State for sales outside			
(8)	Received for sale from dealers registered in the State			
(9)	Received for sale from dealers outside the State			
(10)	<b>Total [(1) to (9)]</b>			

3B.	(a) Break-up of 3A(9) according to rate of tax	(b) Effect of return goods and of price [LP-2]	(c) Net taxable purchases [(a) +/- (b)]	(d) Rate of tax	(e) Amount of Tax paid [(c) x (d)]
(1)				1%	
(2)				4%	
(3)				12.5%	
(4)				%	
(5)	Total amount of tax paid on purchases				

**4. Aggregate of tax levied on sale or purchases      5. Computation of Input tax credit (See- section 11 )**

(1)	Tax on Sales [2E(6)]	
(2)	Purchase Tax 11(4)(d) Page 3	
(3)	<b>Total tax [(1) + (2)]</b>	

(1)	Tax paid on purchases made in the State [3B(5)e]	
(2)	Less tax paid, not part of input tax [10G(3)g Page 3]	
(3)	<b>Input tax credit[ (1)-(2)]</b>	

**6. Tax payable or adjustable (See section 12)**

(1)	Tax payable [4(3)-5(3)]	
(2)	Amount of Input Tax Credit adjusted under section 12(2)	
- (3)	Amount of input tax credit adjusted under section 12(3)	
(4)	Excess carry forward after (2) or (3) above	

Date:

[Signature of authorised person]

**7. Details of tax deposited**

Sr. No.	Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn/RAO	Treasury receipt				For office use	
		Treasury/ Bank	Type of instrument	No.	Date	Amount	DCR No.
(1)							
(2)							
(3)							
(4)							
(5)							
(6)	----- (by contractee)						
(7)	Excess paid brought forward from last return						
(8)	Total [(1) to (7)]						

**8. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority.**

Serial No.	Type of Form	Opening stock at the beginning of the return period	Blank form received or authenticated during the return period	Number of forms used during the return period	Aggregate of amount of transactions for which forms used.
(1)					
(2)	ST-XXVI-A (out)				
(3)	VAT-				
(4)	C				
(5)	E-1				
(6)	E-II				
(7)	F				
(8)	H				

**9. Statutory declarations and certificates received from other dealers furnished with the return**

Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished	Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	STXXVI-A (out)			(5)	E-1		
(2)	VAT-			(6)	E-II		
(3)	C			(7)	F		
(4)	D			(8)	H		

**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables 10 and 11, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

[Signature]

Status: Tick (√) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

**(For use in the office of the Assessing Authority)**

- (1) Date of data entry in VAT- register/Computer:
- (2) Signature of the official making the data entry:  
(Affix stamp of name & designation)
- (3) Signature of the Assessing Authority with date:

1. Reference to sections or Schedules of the act in the return is indicative and not comprehensive
2. A dealer who has not dealt goods in the circumstances specified in Tables 10 or 11 during the tax period does not have to fill in the next page of the return.

**10. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not to form part of input tax credit (See section 11 )**

Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax credit	Purchase Value
(a)	(b)
A. All goods except mentioned as purchased from registered dealers on tax invoice when, -	
(1) used in the telecommunications network, or in the generation and distribution of electricity or other form of power;	

(2) the tax on their purchase was paid @ 4% or less but such goods are disposed of otherwise than by way of sale and						
(3) used in manufacture or packing of goods declared a tax-free under section 9 (except when such goods are sold in the course of export out of India):						
(4) left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate						
(5) made in the circumstances specified in section 11(7)(c)						
(6) covered by section 11(7)(d) and (e)						
(7) used for the purpose specified in section 11(7) (j)						
(8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged						
<b>B. Total [(1) to (8)]</b>						
<b>C. Calculation of input tax at different rates</b>	(c)	(d)	(e)	(f)	(g)	Total (c) to (g) (h)
(1) Break-up of A(b) according to tax rate						
(2) Rate of tax	1%	4%	12.5%	%	%	
(3) Input tax to be reversed [(1) x (2)]						

Note: - Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries in A above and partly otherwise, the purchase value of such goods shall be computed pro rata.

**11. Purchase tax (See section 6(1) (b) and 8).**

<b>Circumstances in which purchase tax levied</b>		<b>Purchase value of goods taxable at different rates</b>		<b>Rate of tax</b>	<b>Purchase tax</b>
<b>(a)</b>		<b>(b)</b>		<b>(c)</b>	<b>(d)</b>
(1)	Turnover of goods specified in Schedule 'C' to the Act				
(2)	Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)			
		(ii)			

(3)	<b>Total (1) + (2)</b>				
-----	------------------------	--	--	--	--

Note: Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

Place:

Date:

[Signature]

Status: Tick (✓) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

### ACKNOWLEDGEMENT

Received from M/s \_\_\_\_\_ TIN \_\_\_\_\_ a  
return in **Form VAT-XV** for the month of/ quarter ending \_\_\_\_\_ alongwith a  
list in Forms LS-2.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_.  
(SEAL)

Date \_\_\_\_\_

**Form LS-I  
(See VAT-XV)**

(See rule 41)

**Lists of sales to be submitted with return**

**FOR THE MONTH/ QUARTER**

**ENDED ON:**

**D D - M M - Y Y**

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

<b>1.</b>	<b>Particulars of Business</b>		
1.1	Full Name of Applicant (M/s)		
1.2	Address of Applicant		
		Pin	
	Tel		
		Fax	
1.3	TIN		

<b>2. Details of Sales made by the dealer filing the return</b>					
Sr. No.	Customer's Name	Address of the customer	TIN	Value of sales during tax period	VAT during tax period
<b>Total</b>					

Declaration: I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct

Place: \_\_\_\_\_  
 Date: \_\_\_\_\_ [Signature]  
 Status: Tick (✓) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

**Footnote: In this form, the details may be given only party-wise (rather than transaction-wise) for the entire tax period.**

**Form LP-I  
(See VAT-XV)**

(See rule 41)

**Lists of purchases to be submitted with return**

**FOR THE MONTH/ QUARTER**

**ENDED ON:**

**D D - M M - Y Y**

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

<b>1.</b>	<b>Particulars of Business</b>													
1.1	Full Name of Applicant (M/s)													
1.2	Address of Applicant													
	Pin													
	Tel					Fax								
1.3	TIN													

<b>2. Details of purchases made by the dealer filing the return</b>						
Sr. No.	Seller's Name	Address of the seller	TIN	Value of purchases during period	of tax	VAT during tax period
<b>Total</b>						

Declaration: I solemnly declare that to the best of my knowledge and belief, the information given on this form is true and correct

Place: \_\_\_\_\_  
 Date: \_\_\_\_\_ [Signature]  
 Status: Tick (✓) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

**Footnote:** In this form, the details may be given only party-wise (rather than transaction-wise) for the entire tax period.

**Form VAT-XV-A**

[See rule 40 (5) ]

**RETURN FOR THE YEAR  
ENDED ON:**

<b>D</b>	<b>D</b>	-	<b>M</b>	<b>M</b>	-	<b>Y</b>	<b>Y</b>

**1. Dealer's identity**

Name and style of business	M/s																	
Address											Contact No.							
Tax Payer's Identification Number												Economic Activity Code						
Permanent Account Number under Income Tax Act																		
Place and circle of Income Tax Assessment:																		

**2. Gross turnover, deductions from gross turnover taxable turnover of sales and computation of tax  
(See sections 2(ze), 6 and 9 of the Act)**

	(a) Description	(b) Value of goods	(c) Lists appended to the return		
<b>2A.</b>	(1) Sale price received and receivable for goods sold during return period:				
	(2) Value of goods sent within or outside the State otherwise than by way of sale:				
<b>2B.</b>	<b>Gross turnover [(1)+(2)]</b>				
<b>2C.</b>	<b>Deductions from Gross Turnover [section 6(3)]</b>				
(1)	Sale of tax-free goods under section 9		LS-1		
(2)	Sale in the course of inter-State trade or commerce				
(3)	Sale in the course of import into India				
(4)	Sale in the course of export out of India				
(5)	Sales outside the State of goods purchased outside the State				
(6)	Value of goods sent otherwise than by way of sale :-				
	(i) in the course of <i>inter-State</i> trade or commerce				
	(ii) in the course of export out the territory of India				
	(iii) to local agents (registered dealers) for sale				
(7)	Total of (1) to (5)				
<b>2D.</b>	<b>Taxable turnover of sales [2B(b)-2C(7)(b)]</b>				
<b>2E.</b>	<b>(a) Break-up of 2D according to rate of tax</b>	<b>(b) Effect of return of goods and (de-)/escalation [LS-10]</b>	<b>(c) Net taxable turnover [(a)+(b)]</b>	<b>(d) rate of tax</b>	<b>(e) Tax Amount [(c)x(d)]</b>
(1)			-	1%	
(2)				4%	
(3)				12.5%	
(4)				20%	
(5)				%	
(6)	Total tax amount				



**3. Purchase, import and receipt of goods and computation of amount of tax paid on purchases made in the State**

3A.	(a) Description	(b) List append-ed to return	(c) Amount	(d) Stock as on 31 <sup>st</sup> Mar. last to be given with return for 31/3.
	<b>Aggregate price/ value of goods, --</b>			
(1)	Purchased from registered dealers in the State on tax invoice (including capital goods eligible for input tax credit)	LP-1		
(2)	Purchased from other dealers without tax invoice			
(3)	Purchased in the course of <i>inter</i> -State trade or commerce			
(4)	Purchased in the course of import into India			
(5)	Purchased in the course export out of India			
(6)	Imported into the State			
(7)	Purchased outside the State for sales outside			
(8)	Received for sale from dealers registered in the State			
(9)	Received for sale from dealers outside the State			
(10)	<b>Total [(1) to (9)]</b>			

3B.	(a) Break-up of 3A(9) according to rate of tax	(b) Effect of return goods and of price [LP-2]	(c) Net taxable purchases [(a) +/- (b)]	(d) Rate of tax	(e) Amount of Tax paid [(c) x (d)]
(1)				1%	
(2)				4%	
(3)				12.5%	
(4)				%	
(5)	Total amount of tax paid on purchases				

**4. Aggregate of tax levied on sale or purchases      5. Computation of Input tax credit (See- section 11 )**

(1)	Tax on Sales [2E(6)]		(1)	Tax paid on purchases made in the State [3B(5)e]	
(2)	Purchase Tax 11(4)(d) Page 3		(2)	Less tax paid, not part of input tax [10G(3)g Page 3]	
(3)	<b>Total tax [(1) + (2)]</b>		(3)	Input tax credit[ (1)-(2)]	

**6. Tax payable or adjustable (See section 12)**

(1)	Tax payable [4(3)-5(3)]	
(2)	Amount of Input Tax Credit adjusted under section 12(2)	

(3)	Amount of input tax credit adjusted under section 12(3)	
(4)	Excess carry forward after (2) or (3) above	

Date:

[Signature of authorised person]

**7. Details of tax deposited**

Sr. No.	Name of treasury where tax deposited or bank on which DD/Pay order/ crossed cheque drawn	Treasury receipt	Treasury receipt		For office use	
			No.	Date	DCR No.	Date
(1)						
(2)						
(3)						
(4)						
(5)						
(6)	----- (by contractee)					
(7)	Excess paid brought forward from last return					
(8)	Total [(1) to (7)]					

**8. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority.**

Serial No.	Type of Form	Opening stock at the beginning of the return period	Blank form received or authenticated during the return period	Number of forms used during the return period	Aggregate of amount of transactions for which forms used.
(1)					
(2)	ST-XXVI-A (out)				
(3)	VAT-				
(4)	C				
(5)	E-1				
(6)	E-II				
(7)	F				
(8)	H				

**9. Statutory declarations and certificates received from other dealers furnished with the return**

Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished	Serial No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	STXXVI-A (out)			(5)	E-1		
(2)	VAT-			(6)	E-II		
(3)	C			(7)	F		
(4)	D			(8)	H		

**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables 10 and 11, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

[Signature]

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

**(For use in the office of the Assessing Authority)**

(3) Date of data entry in VAT- register/Computer:

(4) Signature of the official making the data entry:  
(Affix stamp of name & designation)

(3) Signature of the Assessing Authority with date:

1. Reference to sections or Schedules of the act in the return is indicative and not comprehensive
3. A dealer who has not dealt goods in the circumstances specified in Tables 10 or 11 during the tax period does not have to fill in the next page of the return.

**10. Computation of tax paid in respect of goods purchased in the State from registered dealers on tax invoice but which shall not to form part of input tax credit (See section 11 )**

Circumstances in which tax paid in respect of purchase of certain goods not to form part of input tax credit						Purchase Value
(a)						(b)
A. All goods except mentioned as purchased from registered dealers on tax invoice when, -						
(1) used in the telecommunications network, or in the generation and distribution of electricity or other form of power;						
(2) the tax on their purchase was paid @ 4% or less but such goods are disposed of otherwise than by way of sale and						
(3) used in manufacture or packing of goods declared a tax-free under section 9 (except when such goods are sold in the course of export out of India):						
(4) left in stock, whether in the form purchased or in manufactured or processed form, on the day of closure of business or cancellation of the registration certificate						
(5) made in the circumstances specified in section 11(6)(c)						
(6) covered by section 11(6)(d) and (e)						
(7) used for the purpose specified in section 11(6) (j)						
(8) tax invoice is not available or not issued or original tax invoice issued does not show separate details of tax charged						
<b>B. Total [(1) to (8)]</b>						
C. Calculation of input tax at different rates	(c)	(d)	(e)	(f)	(g)	Total (c) to (g) (h)
(1) Break-up of A(b) according to tax rate						
(2) Rate of tax	1%	4%	12.5%	%	%	
(3) Input tax to be reversed [(1) x (2)]						

Note: - Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries in A above and partly otherwise, the purchase value of such goods shall be computed pro rata.

**11. Purchase tax (See section 6(1) (b) and 8).**

Circumstances in which purchase tax levied		Purchase value of goods taxable at different rates		Rate of tax	Purchase tax
(a)		(b)		(c)	(d)
(1)	Turnover of goods specified in Schedule 'C' to the Act				
(2)	Turnover of taxable goods purchased in the State without payment of tax when such goods or the goods manufactured therefrom are either exported out of State or used or disposed of (except when sold in the course of export out of India) in a manner that no tax or CST is payable to the State	(i)			
		(ii)			
(3)	<b>Total (1) + (2)</b>				

Note: Where any goods purchased in the State are used or disposed of partly in the circumstances mentioned in column (a) against entries at serial number (2) above and partly otherwise, the purchase tax leviable on such goods shall be computed pro rata.

Place:

Date:

[Signature]

Status: Tick (✓) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

---

**Form VAT-XV-B**  
[See rule 40 (6)]

**Form of annual commodity wise tax return to be furnished by a registered dealer other than a dealer paying lumpsum by way of composition under section 16(2)**

**DD- MM- YY**

**Original/Duplicate copy of return for the quarter/year ended on:**

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

**1. Dealer's identity**

Name and style of business	M/s						
Address					Contact No.		
TIN					Economic Activity Code		

**2. Sale of goods sold for the first time in the State at full rate of tax**

Serial No.	Description of Commodity	Code as per Schedule-II	Taxable Turnover	Breakup of taxable turnover according to rates of tax			
				@ %	@ %	@ %	@ %
		<b>Total</b>					

**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and that all its contents are true and correct and nothing has been concealed therefrom.

Place:

Date:

[Signature]

Status: Tick (√) application [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

**(For use in the office of the assessing authority)**

- (1) Date of data entry in the office record/Computer.
- (2) Signature of the official making the data entry:  
(Affix stamp of name & designation)
- (3) Signature of the assessing authority with date:  
(Affix stamp of name & designation)

---

**ACKNOWLEDGEMENT**

Received from M/s \_\_\_\_\_ TIN \_\_\_\_\_ a  
return in **Form VAT-XV-B** for the quarter/ year ending \_\_\_\_\_.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_.

(SEAL)

**Form VAT-XV-C**  
[See rule 42 /43]

**RETURN OF TAX REALISED IN CONTRAVENTION OF THE  
PROVISIONS OF SECTION 20**

FOR THE MONTH ENDED ON

D D - M M - Y Y  

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

1..	Name of the Dealer	
2.	TIN, if any	
3.	Total amount of tax collected	Rs.
4.	Amount paid by means of Treasury challan /cheque/Draft	No.                      Date.
5.	Balance due/ excess paid, if any	Rs.

I \_\_\_\_\_ solemnly affirm and declare that the statements made and particulars furnished in and with this return are true and complete to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:.....  
Dae.....

Full signatures of the dealer  
or authorised agent.

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

---

**(For use in the office of the Assessing Authority)**

- (1) Date of data entry in VAT- register/Computer:
  
- (2) Signature of the official making the data entry:  
(Affix stamp of name and designation)
  
- (3) Signature of the Assessing Authority with date:



**ACKNOWLEDGEMENT**

Received from M/s \_\_\_\_\_ TIN  
\_\_\_\_\_ a return in **Form VAT-XV-C** of tax payable  
under section 20 for the month of \_\_\_\_\_ alongwith a list in Forms  
LS-2.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_.  
(SEAL)

Date \_\_\_\_\_

**Form LS-3**  
[See VAT XV-C]

**LIST OF PERSONS FROM WHOM TAX WAS REALISED IN  
CONTRAVENTION OF PROVISIONS OF SECTION 20**

FOR THE MONTH ENDED ON

D	D	-	M	M	-	Y	Y

1.	Name and address of the dealer	
2.	TIN, if any	

Sl No.	Name and complete address of the person from whom tax was realised	Retail invoice/ Cash memo/bill No. with date	Description of goods sold
1.	2.	3.	4.

Value of goods sold	Tax realizable under the law	Tax realised	Amount realised in excess
5.	6.	7.	8.

Place:.....

Dae:.....

Full signatures of the dealer  
or authorised agent.

Status: Tick (√) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

---

## Form VAT-XV-D

[See rule 46(4)]

### Form of return to be furnished by a Bricks Kiln owner

**DD - MM - YY**

Original/Duplicate copy of return for the quarter ended on:

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

#### 1. Dealer's identity

Name and style of business	M/s						
Address					Contact No.		
TIN					Economic Activity Code		

2.	Category and capacity of kiln(s), the lumpsum payable and in case of option during the year and addition of new kiln(s) during the year, the month from which the lumpsum is payable.	Kiln number	Cate-gory	Number of Ghoris	Lump-sum payable	Month from which lump sum payable
		1 <sup>st</sup> Kiln				
		II <sup>nd</sup> Kiln				
		III <sup>rd</sup> Kiln				
		IV <sup>th</sup> Kiln				
		<b>Total</b>				

#### 3. Details of tax deposited

Sr. No.	Name of treasury where tax deposited or Bank on which DD / Pay order drawn	Treasury receipt(TR)/DD/PO				For office use	
		Type of inst- rument	No.	Date	Amount	DCR No.	Date
	Excess paid brought forward from last return						
	<b>Total</b>						

**4. Account of forms printed under the Government authority.**

Sr. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Forms used during the return period	
				No.	Aggregate of amount of transactions for which forms used
(1)	C				

**5. Aggregate price of goods purchased in the course of Inter-State trade against 'C' Forms**

	<b>List LP-1 appended</b>
--	---------------------------

**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables, lists, statements, declarations, certificate and other documents appended to it for filled with it, are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

{Signature}

Status: Tick (√) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

-----  
**(For use in the office of the Assessing Authority)**

(1) Date of data entry in computer

(2) Signature of the official making the data entry:  
 (Affix stamp of name and designation)

(3) Signature of the assessing authority with date:  
 (Affix stamp of name and designation)

---

## ACKNOWLEDGEMENT

Received from M/s \_\_\_\_\_ TIN  
\_\_\_\_\_ a return in **Form VAT-XV-D** of tax payable  
under section 20 for the month of \_\_\_\_\_ alongwith a list in Forms  
LS-2.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_.  
(SEAL)

Date \_\_\_\_\_



**4. Aggregate price of goods purchased in the course of inter state trade against 'C' Forms**

	<b>List LP-1 appended</b>
--	-------------------------------

**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents lists, statements, declarations, certificate annexed to it or filled with it are true, correct and complete and nothing has been concealed therein

Place:

Date:

{Signature}

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

-----  
**(For use in the office of the Assessing Authority)**

(1) Date of data entry in VAT-XVII register/ computer

(2) Signature of the official making the data entry:  
(Affix stamp of name and designation)

**ACKNOWLEDGEMENT**

Received from M/s \_\_\_\_\_ TIN \_\_\_\_\_  
a return in **Form VAT-XV-D** of tax payable under section 20  
for the month of \_\_\_\_\_ alongwith a list in Forms LS-2.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_  
(SEAL)

Date \_\_\_\_\_





## Form VAT-XV-F

[See rule 48 (6)]

**Form of return to be furnished by the Works Contractor under section 16(2)**

**D D - M M - Y Y**

**Original/Duplicate copy of return for the quarter ended on :**

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

**1. Dealer's identity**

Name and style of business	M/s					
Address					Contact No.	
TIN *					Economic Activity Code	

**2. Details of execution of works contract and computation of lumpsum payable**

Sr. No.	Number, date and name, if any, and nature of works contract under execution during the tax period	Name and complete address of the contractee(s)	Total value of works contract	Amount receivable		Lumpsum payable @ _____ of (e)
				During the tax return period	Progressive	
(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Total</b>						

**3. Details of tax deducted at source by the contractee(s) in respect of contracts in 2 above.**

Name of the contractee	Name of Treasury	Treasury Receipt No.	Date	Amount
(a)	(b)	(c)	(d)	(e)
<b>Total</b>				

**4. Tax payable [2 (g)-3(e)]**

Rs.
-----

**5. Details of tax deposited**

Sr. No.	Name of treasury where tax deposited or Bank on which DD/ Pay order drawn	Treasury receipt (TR)/ DD/ PO				For office use	
		Type of instrument	No.	Date	Amount	DCR No.	Date
	Excess paid brought forward from last return-						
	Total						

**Date:**

**[Signature of Authorised Person]**

**6. Value of goods purchased in the State from registered dealers**

**LP-1 appended**

**7. Value of goods purchased in the course of *inter-State* trade or commerce.**

**LP-1 appended**

**8. Value of goods imported into the State**

**List LP-5 appended**

**9. Account of forms printed under the Government authority / required to be authenticated by the Assessing Authority**

Sr. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during	Number of form used during the return period	Aggregate of amount of transactions for which forms used
(1)	VAT-				
(2)	C				
(3)	F				

**10. Statutory declarations and certificates received from other dealers furnished with the return**

Sr. No.	Type of form	No. of forms furnished	Aggregate of amount of transactions for which forms furnished
(1)	VAT-		
(2)	C		
(3)	D		

**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and that all its contents including table lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

{Signature}

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

-----  
**(For use in the office of the Assessing Authority)**

(1) Date of data entry in computer

(2) Signature of the official making the data entry:  
(Affix stamp of name and designation)

(3) Signature of the assessing authority with date:  
(Affix stamp of name and designation)

**ACKNOWLEDGEMENT**

Received from M/s \_\_\_\_\_ TIN \_\_\_\_\_  
\_\_\_\_\_ a return in **Form VAT-XV-F** of tax payable under section 20 for the month of \_\_\_\_\_ alongwith a list in Forms LP-1.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_.  
(SEAL)

Date \_\_\_\_\_



**4. Account of forms printed under the Government authority or required to be authenticated by Assessing Authority.**

Sr. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Forms used during the return period	
				No.	Aggregate of amount of transactions for which forms used
(1)	VAT				
(2)	C				

**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents lists, statements, declarations, certificate annexed to it or filled with it are true, correct and complete and nothing has been concealed therein

Place:

Date:

{Signature}

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

**(For use in the office of the Assessing Authority)**

(1) Date of data entry in VAT-G8 register/ computer

(2) Signature of the official making the data entry:  
(Affix stamp of name and designation)

(3) Signature of the assessing authority with date:  
(Affix stamp of name and designation)

**ACKNOWLEDGEMENT**

Received from M/s \_\_\_\_\_ TIN \_\_\_\_\_ a  
return in **Form VAT-XV-G for the year** \_\_\_\_\_.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_.  
(SEAL)

Date \_\_\_\_\_

## FORM VAT-XV-H

[See rule 50(4)]

**Form of return to be furnished by a Retail-sale dealer paying the lumpsum under sections 16(2)**

**Original/Duplicate copy of return for the quarter ended on :**

D	D-	M	M-	Y	Y

### 1. Dealer's identity

Name and style of business	M/s										
Address							Contact No.				
TIN											

### 2. Lumpsum payable on purchases of taxable goods during the return period

		Taxable turnover (a)	Amount of tax (b)
From registered dealers in the State each month	1 <sup>st</sup>		
	2 <sup>nd</sup>		
	3 <sup>rd</sup>		

### 3. Details of tax deposited

Sr. No.	Name of treasury where tax deposited or Bank on which DD/ Pay order drawn/RAO	Treasury receipt (TR)/DD/PO				For office use	
		Type of Instrument	No.	Date	Amount	DCR No.	Date
	<b>Excess paid brought forward from last return.</b>						
	<b>Total</b>						

**4. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority**

Sr. No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received or authenticated during the return period	Number of forms used during the return period	Aggregate of amount of transaction for which forms used
(1)	VAT				
(2)					
(3)					

**5. Statutory declarations in Form C or Form F furnished with the return and amount of transactions for which forms furnished.**

No of Forms  
Amount of Transactions


**Declaration**

I, \_\_\_\_\_ (name in CAPITALS), hereby, solemnly affirm that I am authorised to furnish this return and all its contents including tables, lists, statements, declarations, certificate and other documents appended to it for filled with it are true, correct and complete and nothing has been concealed therefrom.

Place:

Date:

{Signature}

Status: Tick (√) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised officer]

---

**(For use in the office of the Assessing Authority)**

(1) Date of data entry in computer

(2) Signature of the official making the data entry:  
(Affix stamp of name and designation)

(3) Signature of the Assessing Authority with date:  
(Affix stamp of name and designation)

---

**ACKNOWLEDGEMENT**

Received from M/s \_\_\_\_\_ TIN \_\_\_\_\_  
\_\_\_\_\_ a return in **Form VAT-XV-H for the quarter** \_\_\_\_\_.

Assessing Authority/  
Excise and Taxation Inspector,  
(when posted in circle outside District Headquarters)  
Circle \_\_\_\_\_ District \_\_\_\_\_  
(SEAL)

Date \_\_\_\_\_

---



**FORM VAT- XVI**

[See rule 2 (b)]

Before .....

In re: -

..... dealer/appellant.

Versus

.....(designation of the authority passing the order).

Know all men by these presents that I/We .....son of .....r/o ..... hereby appoint ..... to be my/our agent in the above mentioned case, to do all the following Acts, deeds or things or any of them that is to say: -

- (i) to act, represent the dealer, appear and plead in the above mentioned cause before (Name of Authority .....authority by whom the same may be heard in the first instance/in appeal/revision in any stage of its progress until finalisation/decision;
- (ii) to present appeals/review/revision, cross objection and plead, withdraw or compromise, and present affidavit or other document as shall be deemed necessary or advisable for the prosecution of the said cause in all its stages appeal/review/revision; and
- (iii) to receive and acknowledge adjournment notice(s) and further notice(s) in the said cause and to do all other acts and things including inspection of record of dealer under the Act and the rules framed thereunder, which may be necessary to be done for the prosecution of the cause.

AND I/We hereby agree that all acts, deeds and things lawfully done by my/our said agent shall be construed as acts, deeds and things done by me/us and I/we undertake to satisfy and confirm all and what-so-ever that my/our said agent shall lawfully do or cause to be done for me/us by virtue the power hereby given.

IN WITNESS WHERE OF I/we here unto set my/our hands to  
these presents, this the .....day of .....200

Signature and full name of the  
dealer.

TIN .....

Full address.....

Accepted:

Signature and full name  
and address of the agent

**Form VAT-XVII**  
[See rule 42]

**DEMAND AND COLLECTION REGISTER**

District

Name of the dealer:

Address:

TIN:


		AMOUNT COLLECTED/ PAID UNDER SECTION 16								
Financial Year	Amount paid on account of	FIRST QUARTER			T.R. No. and Date	SECOND QUARTER			T.R. No. and Date	
		April Rs.	May Rs.	June Rs.		July Rs.	August Rs.	September Rs.		
1.	2.	3(a)	(b)	(c)	4.	5(a)	(b)	(c)	6.	
	Value Added Tax									
	Purchase Tax									
	Interest									
	Penalty									
	Composition money									
	Other									

								AMOUNT ASSESSED UNDER SECTION 21 OR 22				
THIRD QUARTER			T.R. No. and Date May	FOURTH QUARTER			T.R. No. and Date	Total (3+5+ 7+9)	Gross demand assessed	Bala- nce Dem- and recov- erable	T.R. No. And date	Initials of Asses- sing Autho- rity
Octo- ber Rs.	Novem- ber Rs.	Dec- emb- er Rs.		Janu- ary Rs.	Febr- uary Rs.	March Rs.		Rs.	Rs.	Rs.		
7(a)	(b)	(c)	8.	9(a)	(b)	(c)	10.	11.	12.	13.	14.	15.

**Form VAT-XVIII**  
[See rule 52(4)]

**TAX INVOICE**

<b>FOR PURCHASER</b> <b>TRANSPORTER'S COPY</b> <b>SELLER'S COPY</b>
---

**Name:**

**Address:**

Telephone Number	Fax Number	E-mail Address
<input type="text"/>	<input type="text"/>	<input type="text"/>

Serial No.	Date	TIN
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Valid From:</b>		<input type="text"/>

**Purchaser's Particulars:**

**Name:**

**Address:**

**TIN:**

Sl.No.	Qty.	Description of goods	Price per unit	Value of goods			
				1%	4%	12.5%	Total
1.							
2.							
3.							
Total of 1 to 3 (Price of goods without VAT)							
Value Added Tax							
Total price (price of goods + VAT)							

GR No.	<input type="text"/>
Name and address of Transport Co.	<input type="text"/>

Signature of the dealer or  
authorised agent (with seal)

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised agent ]

-----

**FORM VAT-XIX**

[See rule 53(3)]

**RETAIL INVOICE****FOR PURCHASER  
SELLER'S COPY**

**Name:**

**Address:**

Telephone Number	Fax Number	E-mail Address
<input type="text"/>	<input type="text"/>	<input type="text"/>

Serial No.	Date	TIN	Valid From:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Purchaser's Particulars:**

**Name:**

**Address:**

**TIN:**

Sl.No.	Qty.	Description of goods	Price per unit	Value of goods			
				1%	4%	12.5%	Total
1.							
2.							
3.							
Total of 1 to 3 (Price of goods without VAT)							
Value Added Tax							
Total price (price of goods + VAT)							

GR No.	<input type="text"/>
Name and address of Transport Co.	<input type="text"/>

Signature of the dealer  
or authorised agent (with seal)

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised agent ]

-----

**FORM VAT-XX**

[See rule 54]

**CASH MEMO**

**FOR PURCHASER**  
**SELLER'S COPY**

**Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_

Telephone Number	Fax Number	E-mail Address

Serial No.	Date	TIN	Valid From:																	

**Purchaser's Particulars:**

**Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**TIN:** \_\_\_\_\_

Sl.No.	Qty.	Description of goods	Price per unit	Value of goods			
				@	@	@	Total
1.							
2.							
3.							
Total of 1 to 3							
Tax							
Total price (price of goods + tax)							

GR No.	
Name and address of Transport Co.	

Signature of the dealer  
or authorised agent (with seal)

Status: Tick (√) applicable [Karta, proprietor, partner, director, president, secretary, manager, authorised agent ]

-----

**FORM VAT- XXI**

[See rule 55(3)]

**CREDIT/DEBIT NOTE****FOR PURCHASER**  
**SELLER'S COPY****Name:****Address:**

<b>Telephone Number</b>	<b>Fax Number</b>	<b>E-mail Address</b>

<b>Serial No.</b>		<b>Date</b>													
		<b>TIN</b>													
		<b>Valid From:</b>													

**2. Purchaser's Particulars:****Name:****Address:****TIN:****3. Particulars:**

Sl. No.	Credit Note / Debit Note relates to		Brief reasons for issue	Price per unit	Qty.	Value of goods		Amount	
	Invoice No. and date	Amount Rs.				@ Rs.	@ Rs.	Credited (+) Rs.	Debited (-) Rs.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.									
2.									
Total of 1 to 2 (Price of goods [(g) + (h) ]									
Value Added Tax									
Total price chargeable (price of goods + VAT)									
Variation between (c) and (g) + (h)									
G.R. No., wherever applicable									
Name and address of Transport Co.									
Previous Tax/Retail Invoice No. and Date which is									



hereby modified vide (h) or (i)	
Other explanation	

Signature of the dealer  
or authorised agent (with seal)

Status: Tick (✓) applicable [Karta, proprietor, partner, director, president,  
secretary, manager, authorised agent]

-----

**FORM VAT- XXII**

[See rule 59(1)]

**TRANSPORT RECEIPT**

From \_\_\_\_\_ To \_\_\_\_\_

Delivery from \_\_\_\_\_ Delivery at \_\_\_\_\_

Consignor with complete address \_\_\_\_\_

TIN \_\_\_\_\_

The Himachal Pradesh Value Added Tax Act,2005. \_\_\_\_\_

The Central Sales Tax Act, 1956 \_\_\_\_\_

TIN \_\_\_\_\_

Consignee with complete address \_\_\_\_\_

The Himachal Pradesh Value Added Tax Act, 2005 \_\_\_\_\_

The Central Sales Tax Act, 1956 \_\_\_\_\_

No. of packing	Method of packing	Contents as declared	Value	Private mark, if any
1.	2.	3.	4.	5.

Weight		Rate	Total freight	Freight paid/to pay	Remarks
Actual	Charged		Rs. P.		
6.	7.	8.	9.	10.	11.

Signature of the Manager/Booking Clerk.  
Name of Transport Company/Booking Agency.

**FORM VAT-XXII-A**  
[See rules 59(1) and 60(2) (b)]

**FORWARDING NOTE**

To

The Manager/incharge

Name of Transport Co./  
Booking Agency

Please receive the undermentioned and forward by Road Transport to ..... as consigned below: -

By whom consigned		To whom consigned		
Name	Address	Name	Address	Place
1.	2.	3.	4.	5.

Nature of goods	Number of articles	Value	Description and private marks	Senders Weight	
				Q.	Kgs.
6.	7.	8.	9.	10.	

I do hereby certify that I have satisfied myself that the description/marks and weight or quantity of goods consigned by me have been correctly entered in this forwarding note.

Signature of the sender or his  
authorised agent

Date.....

Address.....

**continued**

**To be filled by the transporter**

Actual Weight	Weight Charged	No. of articles	Transport receipt No.	Date
11.	12.	13.	14.	15.

Signature of the Manager/Booking Clerk.  
Name of Transport Company/Booking Agency.

**FORM VAT-XXII-B**

[See rule 59 (1)]

**WAY-BILL**

Vehicle No. \_\_\_\_\_ Name of Driver \_\_\_\_\_ Owner \_\_\_\_\_  
From \_\_\_\_\_ To \_\_\_\_\_

Sr. No.	Transport No.	Receipt	Destination	Contents
1.	2.		3.	4.

Weight Q. Kgs.	Freight paid Rs. P.	Freight to be paid Rs. P	Previous freight Rs. P.	Remarks
5.	6.	7.	8.	9.

-----  
Signature to the Driver

-----  
Booking Clerk

-----  
Loading Clerk

**FORM VAT-XXII-C**

[See rule 59 (1)]

**DESPATCH REGISTER (TO BE MAINTAINED BY THE  
TRANSPORTERS)**

Date	From	To	No. of packages alongwith the method of packing	Nature of goods
1.	2.	3.	4.	5.

Value of goods	Name and complete address of the consignor with TIN. under the Himachal Pradesh Value Added Tax Act, 2005/ the Central Sales Tax Act, 1956.	Name and complete address of the consignee with TIN under the Value Added Tax Act, 2005 / the Central Sales Tax Act, 1956.
6.	7.	8.

Transport Receipt No.	Challan No.	Vehicle No.	Freight Charged	Date of movement of goods	Remarks
9.	10.	11.	12.	13.	14

**FORM VAT-XXIII**  
[See rules 59(3) (c)]

**BILTY REGISTER (TO BE MAINTAINED BY THE DEALER)  
INWARD**

T.P.T.R./ P.R.R. No.	Invoice No. with date	Nature of goods	Value of goods	Vehicle No.
1.	2.	3.	4.	5.

Name and complete address of the consignee with TIN. under the Himachal Pradesh Value Added Tax Act, 2005 / Central Sales Tax Act, 1956.	From	No. of packages alongwith the method of packings	Actual weight	Weight charged for	Rate
6.	7.	8.	9.	10.	11.

Date of receipt of goods	Freight paid	Name of transport Co.	Signature of the official of the transport Co. with stamp	Remarks
12.	13.	14.	15.	16.

**FORM VAT-XXIII-A**

[See rules 59(3) (c)]

**BILTY REGISTER (TO BE MAINTAINED BY THE DEALER)  
OUTWARD**

T.P.T.R./ P.R.R. No.	Invoice No. with date	Nature of goods	Value of goods	Vehicle No.
1.	2.	3.	4.	5.

Name and complete address of the consignee with TIN. under the Himachal Pradesh Value Added Tax Act, 2005 / Central Sales Tax Act, 1956.	To	No. of packages alongwith the method of packings	Actual weight	Weight charged for	Rate
6.	7.	8.	9.	10.	11.

Date of despatch of goods	Freight paid	Name of transport Co.	Signature of the official of the transport Co. with stamp	Remarks
12.	13.	14.	15.	16.



**FORM VAT-XXIV**

[See rule 59 (1)]

**DELIVERY REGISTER TO BE MAINTAINED BY THE  
TRANSPORTERS**

Sl. No.	Date of delivery	Station of transport	Transport receipt No.	Name of the Transport Co.
1.	2.	3.	4.	5.

Name and complete address of the consignor with TIN. under the Himachal Pradesh Value Added Tax Act, 2005/ the Central Sales Tax Act, 1956.	Name and complete address of the consignee with TIN under the Value Added Tax Act, 2005 / the Central Sales Tax Act, 1956.	No. of packages alongwith method of packing
6.	7.	8.

Nature of goods .	Value of goods	Freight Charged	Commission	Total	Name, signature and address of the consignee/ authorised person taking delivery of goods	Date on which bilty register of the consignee signed by the transporter
9.	10.	11.		12.	13.	14

**FORM VAT-XXV**  
[See rule 60 (2) (d)]

**BILTY REGISTER (TO BE MAINTAINED BY THE DEALER)  
INWARD**

T.P.T.R./ P.R.R. No.	Invoice No. with date	Nature of goods	Value of goods	Vehicle/ Wagon No.
1.	2.	3.	4.	5.

Name and complete address of the consignee with TIN under the Himachal Pradesh value Added Tax Act, 2005 Central Sales Tax Act, 1956.	From	No. of packages alongwith the method of packing	Actual weight	Weight charged for	Rate
6.	7.	8.	9.	10.	11.

<b>Freight</b> Paid. To pay	Date of receipt of goods	Name of Transport Co.	Signature of the official of the transport Co. with stamps.	Remarks
12.	13.	14.	15.	16.

**FORM VAT-XXV-A**

[See rule 60 (2) (d)]

**BILTY REGISTER (TO BE MAINTAINED BY THE DEALER)  
OUTWARD**

T.P.T.R./ P.R.R. No.	Invoice No. with date	Nature of goods	Value of goods	Vehicle/ Wagon No.
1.	2.	3.	4.	5.

Name and complete address of the consignee with TIN under the Himachal Pradesh value Added Tax Act, 2005 Central Sales Tax Act, 1956.	To	No. of packages alongwith the method of packing	Actual weight	Weight charged for	Rate
6.	7.	8.	9.	10.	11.

<b>Freight</b> Paid. To pay	Date of despatch of goods	Name of transport Co.	Signature of the official of the Transport Co. with stamps.	Remarks
12.	13.	14.	15.	16.

**FORM VAT- XXVI**

[See rule 61 (1)]

1. Name and complete address of the consignor	
2. TIN of the consignor under the Himachal Pradesh Value Added Tax Act, 2005 and the Central Sales Tax Act, 1956, if any	
3. Name and complete address of the consignee	
4. TIN of the consignee under the Himachal Pradesh Value Added Tax Act, 2005/Central Sales Tax Act, 1956, if any.	
5. Place of despatch	
6. Place of destination	
7. Description of goods	
8. Quantity (Weight)	
9. Approximate value	
10. Vehicle number	

Name of the check-post/barrier \_\_\_\_\_

Date: \_\_\_\_\_

Signature or thumb impression of the person transporting the goods.

Date \_\_\_\_\_

**FORM VAT-XXVI-A**  
[See rule 61 (1)]

**DECLARATION**

**Original**  
Duplicate  
**Triplicate**

FT	NT	GC
----	----	----

IM	EX	RE
----	----	----

1. Form No. ....	Name .....
2. CONSIGNOR:	Full address..... TIN (VAT/CST). ....
3. Consigned from :	Place .....
4. CONSIGNEE:	Name .....
	Full address..... TIN (VAT/CST). ....
5. Destination of Goods.....	
6. Vehicle No. .... Name of Transport Co. ....	
7. Value of Goods: Rs.....G.R. No. ....	
8. Details of Goods (Give details overleaf in case of Multiple Bills)	

Bill No.	Date	Aggregate value of goods Rs. P.	Brief Description of Goods.
1.	2.	3.	4.

Signature of Officer-in-charge of the Check Post/Barrier with stamp to be appended after the checking. Name of the check-post/barrier.	Signature or thumb impression, name and address of the person transporting the goods.
---	---

Date \_\_\_\_\_ Date \_\_\_\_\_

- Note.--* 1. The complete bill of lading is to be in the hand of the person carrying the goods at the check-post or barrier.
2. Please see instructions \*overleaf.

Bill No.	Date of Bill	Value of goods	Brief description of goods
Total value of goods:			

### INSTRUCTIONS

<p><b>A. Guidelines for filling the CST/ VAT TIN</b></p> <p>1. If un-registered Dealer :</p> <p>2. If applied for registration</p> <p>3. If registered</p>	<p>District .....UNR.blank.</p> <p>District .....AFR-blank.</p> <p>District No. ....</p>
<p><b>B. Tick (√) wherever applicable;</b></p>	
FT= Goods for Trade	IM= Goods Imported
NT=Goods Not for Trade	EX= Goods Exported
GC=Government Goods	RE= Goods RE-Entered.

## FORM VAT- XXVI-B

[See rule 61 (8)]

Register to be maintained by dealers who obtain declaration in Form-VAT XXVI-A from the Assessing Authority.

Particulars of receipt				Particulars of utilisation						
Date	Total Number	Serial No. From To		Date	Serial No. of Form used	Description of goods	Quantity	Bill/ Cash Memo/ challan No. And date	Value of goods	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

**FORM VAT-XXVI-C**

[See rule 62 (12)]

Register of receipt and issue of declaration forms to be maintained by the Assessing Authority.

Receipt of forms			Serial No.	
Date	Authority from whom received with No. and date of letter under which received	Total number of forms	From	To
1.	2.	3.	4.	5.

Issue of forms				Serial No.	
Date	Name and address of the dealer to whom issued	TIN, if any	Number of forms issued	From	To
6.	7.	8.	9.	10.	11.

Signature of the recipient	Receipt No. and date of payment of price of forms	Signature of Assessing Authority	Remarks
12.	13.	14.	15.



**FORM VAT-XXVI-D**  
[See rule 62(2) and (13)]

Statement showing details of Forms VAT- XXVI-A in respect of registered dealers received at \_\_\_\_\_ (Name of the check-post or barrier)

Date	Sl. No.	Vehicle No. in which the Goods were transported.	VAT- .XXVI-A declaration form No.	Name of the dealer exporting /importing the goods.
1.	2.	3.	4.	5.

Value of goods	Initials of the Excise and Taxation Inspector on duty	Page of form VAT-XXVI-F at which posted	Initial of the clerk posting the entries of form VAT- XXVI-A
6.	7.	8.	9.

Signature of the officer-in-charge of check-post or the barrier.

No \_\_\_\_\_

dated \_\_\_\_\_

Forwarded to the Assistant Excise and Taxation Commissioner/Excise and Taxation officer, Incharge of the District alongwith \_\_\_\_\_ Forms VAT-XXVI-A.

Signature of the officer-in-Charge of the check post or barrier.

*Note.*—1. In this form the columns 1 to 7 shall be completed immediately by the Excise and Taxation inspector on duty at the check post or the barrier, and the column 8 and 9 will be completed by the clerk concerned in the district office.

2. At the end of each week, a copy of the abstract shall be prepared by the concerned Excise and Taxation Inspector and the Officer incharge shall forward the same, alongwith the original copies of VAT- XXVI-A forms received at the barrier during the relevant week, to the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the district in which the concerned dealer is registered.

## FORM VAT-XXVI-E

[See rule 62(13)]

Statement showing details of Forms VAT-XXVI-A in respect of un-registered dealers received at \_\_\_\_\_ (Name of the check post or barrier).

Date	Sl.No.	Vehicle number in which the goods were transported	VAT- XXVI-A declaration form No.	Name of the dealer exporting/importing the goods
1.	2.	3.	4.	5.

Value of goods	Initials of the Excise and Taxation Inspector on duty	Page of form VAT- XXVI-F at which posted	Initials of the Clerk posting the entries of form VAT- XXVI-A
6.	7.	8.	9.

Signatures of the Officer-in-Charge of the check post or barrier.

No \_\_\_\_\_

dated \_\_\_\_\_

Forwarded to the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District alongwith \_\_\_\_\_ Forms VAT-XXVI-A.

Signatures of the Officer-in-Charge of the check post or barrier.

*Note.*--- 1. In this form the columns 1 to 7 shall be completed immediately by the Excise and Taxation Inspector on duty at the Check post or the barrier and the columns 8 and 9 will be completed by the Clerk concerned in the district office.

2. At the end of each week, a copy of the abstract shall be prepared by the concerned Excise and Taxation Inspector and the officer-in-Charge shall forward the same, alongwith the original copies of VAT-XXVI-A forms received at he barrier during the relevant week, to the Assistant Excise and Taxation Commissioner/Excise and Taxation officer, incharge of the district in which the concerned dealer is register able.

**FORM VAT-XXVI-F**  
[See rule 62 (13)]

Register to be maintained dealer-wise in the district.

Name of the dealer

TIN 

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

Sl.No.	Name of the barrier/check post from which VAT-XXVI-A received	Sl. No. of the declaration form	Value of the goods
1.	2.	3.	4.

Year of assessment	Date of handing over the forms to the concerned Assessing Authority	Signatures of the official receiving forms ( <i>vide</i> column No. 6)
5.	6.	7.

**FORM VAT- XXVII**

[See rule 61(2)]

**(TRANSIT-SLIP)**

**Name of the check-post/barrier**

1. Date and time of arrival of goods at the check-post/barrier of entry	
2. Name of person-in-charge of the goods	
3. Name and address of the owner of the goods	
4. Place from where goods were purchased	
5. Name of the place from where the goods were consigned	
6. Description of goods	
7. Quantity of goods/number of packages	
8. Value of goods	
9. Destination of the goods	
10. Vehicle Number	
11. Name of check-post/barrier of exit in case the goods would ultimately leave the territory of Himachal Pradesh.	
12. Signature of the officer-in-charge of the check-post/barrier at the point of entry of goods into the State of Himachal Pradesh.	
13. Date and time when goods reach the exit check-post/barrier referred to in column (11)	
14. Signature and seal of officer-in-charge of the exit check-post/barrier	
15. Remarks	

Signature or thumb impression of the person transporting the goods.

**FORM VAT-XXVIII**  
[See rule 61 (3)]

**Security bond to be furnished by the owner of goods/driver or other person incharge of the goods vehicle or vessel**

BEFORE THE OFFICER INCHARGE OF THE CHECK-POST OR BARRIER OR THE OFFICER EMPOWERED UNDER SUB-SECTION (6) OF SECTION 34 OF THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005.

No..... of 200 .

*Petitioner*

*Versus*

**THE STATE OF HIMACHAL PRADESH RESPONDENT**

SECURITY BOND executed in favour of the Governor of Himachal Pradesh and his successor-in-office and assigns.

WHEREAS the officer-in-charge of the check-post/barrier (name of the Check-post or barrier) or the officer empowered under sub-section (6) of section 34 had directed the owner of goods/driver or the other persons incharge of the goods vehicle or vessel to furnish adequate security and in pursuance of such direction, I/We hereby personal undertake and bind myself/ourselves, my heirs/our heirs and legal representatives to pay the Government of Himachal Pradesh the sum of Rs. .... (Rupees.....) and mortgage/charge the properties specified in the schedule hereunto annexed for the payment of the sum of Rs. ....(Rupees .....) to the Governor of Himachal Pradesh and covenant that if the penalty or other amount due under section 34 is paid this bond shall be void and of no effect otherwise it shall remain in full force and effect.

IN WITNESS WHEREOF I/WE have hereunto affixed/our hands and seal this day of .....200  
.....at.....

Witness:

1. ....  
Signature  
Full address.....
  
2. Signature.....  
Full address.....

Signature .....

*Note.*—The Security bond should be affixed with adhesive non-judicial stamps of the value of ..... When the amount secured does not exceed Rs. 1,000 and with adhesive non-judicial stamps ..... of the value of ..... when the amount secured exceeds Rs. 1000.



**FORM VAT-XXVIII-A**  
[See rule 61(3)]

**PERSONAL/SURETY BOND**

**Personal bond to be executed by the owner of the goods or his representative, driver or other person incharge of the goods vehicle or vessel on behalf of the owner of goods.**

-----

BEFORE THE OFFICER INCHARGE OF THE CHECK-POST OR BARRIER OR AN OFFICER EMPOWERED UNDER SUB-SECTION (6) OF SECTION 34 OF THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005.

No ..... 200

*Versus*

THE STAT OF HIMACHAL PRADESH -----

*Respondent.*

Known all men by those presents that I/We  
.....(Full name).....

(full address) with Registration certificate No. if any, am/are held and firmly, bond upto the Governor of Himachal Pradesh (hereinafter referred to as “The Government” ) which expression shall, unless excluded by or repungnant to the context, includes his successor-in-office and assigns in the sum of Rs. ....(amount in figures and followed by amount in words) (hereinafter referred to as “The said sum”) to be paid to the Government as demanded, for which payment well and truly to be made. I/We bind myself/our selves/my/our heirs, executors, administrator s and local representatives by these presents.

Whereas the above bounden has been required by the Officer Incharge Sales Tax Check-post/barrier..... Excise and Taxation Officer/Assistant Excise and Taxation Officer ..... in writing to furnish security for the said sum for the purpose of security of securing the proper payment of the tax, surcharge, interest or penalty payable by him/them under the Himachal Pradesh Value Added Tax Act, 2005 (hereinafter referred to as the said Act) and an indemnifying the Government against all loss, costs or expenses which the Government may in any way,

suffer, sustain or pay by reason of commission, default or failure of insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax, surcharge, interest or penalty in the manner and by the time provided by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, him/them heirs, executors, administrators and legal representative of any person acting under or for him/them pays the full amount of tax, surcharge, interest or penalty payable by him under the said Act in the manner and by the time provided by or prescribed under said Act on demand by any authority appointed by Government under section 3 of the said Act, such demand to be in writing and to be served upon the above bounden person his/their heirs, executors, Administrators and legal representative of any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time, or times hereafter during the period in which the above bounden is held liable to pay the tax, surcharge, interest or penalty under the said Act be caused by reasons of any act, omission default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and it is hereby further agreed that in the vent of the death/partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules prescribed thereunder, of the bounden this bond shall remain with the officer Incharge Check-post/Barrier the Excise and Taxation Officer/Assistant Excise and Taxation Officer for one year from the occurring of any of the events aforesaid for recovering any tax, surcharge, interest or penalty that may be payable by the above bounden or any loss, cost or expenses that may be payable by the above bounden or any loss, cost or expenses that may have been sustained included or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden or any person or persons acting under or for him/them of the above bounden's heir, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his their liability under the said Act or the rules prescribed thereunder:

Provided always that without prejudice to any other right or remedy for recovering the tax, surcharge, interest or penalty loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as arrear of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said .....(Full name)  
has hereunto set his hand this ..... day of  
.....signed and delivered..... by the  
above named in the presence of  
.....signature.....Status.

Witness:

1. \_\_\_\_\_  
(Signature with address)

2. \_\_\_\_\_  
(Signature with address)

### SURETY BOND

We (1) \_\_\_\_\_  
(2) \_\_\_\_\_

(Name and full address of the sureties)

hereby declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their omission, default or failure therein we hereby bind ourselves jointly and severally to forfeit to the Government of the Himachal Pradesh (hereinafter referred to as the 'Government') which expression shall unless excluded by or repugnant to the context includes his successor-in-office and assigns the sum of rupees \_\_\_\_\_ (amount in figures followed by amount in words) hereinafter referred to as 'the said sum' in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Officer Incharge Check-Post/Barrier, the Excise and Taxation Officer/Assistant Excise and Taxation Officer in writing to recover any amount of tax, surcharge, interest or penalty payable

by the above bounden and amount of tax, surcharge, interest or penalty payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost or expenses, which he Government sustain, incur or pay by reason of which such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government recover the said sum from us, jointly and severally as an arrears of land revenue and/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the Officer Incharge Check-post/Barrier the Excise and Taxation Officer/Assistant Excise and Taxation Officer six calendar months notice in writing of his intention so to demand out joint and several liability under the bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of witness.

(1) \_\_\_\_\_

(Name and complete address of the witness)

(2) \_\_\_\_\_(Signature)

Present Address:

Signature \_\_\_\_\_

Permanent Address \_\_\_\_\_

Accepted for and on behalf of the Governor of Himachal Pradesh in pursuance of Article 299 (1) of the Constitution.

In presence of

- 1.
- 2.

Name and Designation of the Officer

**FORM VAT-XXVIII-B**

[See rule 62 (5)]

**INDEMNITY BOND**

Know all men by these presents that \* I/We \_\_\_\_\_(Full address of the dealer) \_\_\_\_\_  
\*registered dealer/dealer under the Himachal Pradesh Value Added Tax Act, 2005 under TIN . \_\_\_\_\_ dated \_\_\_\_\_  
in the State of Himachal Pradesh(hereinafter called the Obligor) \* am/are held and held and firmly bound upto the Governor of Himachal Pradesh (hereinafter called the Government) in the sum of Rs. \_\_\_\_\_(Rupees in words) \*(hereinafter referred to as the said sum) to be paid to the Government on demand for which payment will and truly be made, I/We bind myself/ourselves and my/our heirs, executors, administrators, legal representative and assigns and the person for the time being having control over assets and affairs by these presents.

Signed this \_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ two thousand and \_\_\_\_\_  
\_\_\_\_\_

Whereas sub-rule (5) of rule 62 of the Himachal Pradesh Value Added Rules, 2005, requires that in event of a blank or completed form of declaration is lost while it is in the custody of the dealer or in transit, he is required to furnish an indemnity bond to the appropriate Assessing Authority from whom the said form was obtained;

And whereas the obliger herein is the dealer to whom the form VAT-XXVI-A was issued;

\*which was issued to him by \_\_\_\_\_  
(name and designation of the authority).

Now the condition of the above written bond is such that if the obliger shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obliger) as a result of the misuse of the Form, pay to the Government on demand and without demur the said sum of

Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ in words) and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities incurred by the Government as a result of the misuse of such from then the above written bond shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obliger further undertakes to mortgage/charge to properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum;

### SCHEDULE

(Give details of properties mortgaged/charged)

And these presents also witnesseth that the liability of the Obliger hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government.

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

In witness whereof the Obliger has set his hand/\*has caused these presents executed by his authorised representative on the day, month and year above written in the presence of \_\_\_\_\_.

1. \_\_\_\_\_

2. \_\_\_\_\_

(Obliger's signatures)

Accepted for and on behalf of the Government of Himachal Pradesh by name and designation of the Officer duly authorised in pursuance of Article 299(1) of the Constitution of India to accept the Bond for and on behalf of the Governor of Himachal Pradesh.

In the presence of –

3. \_\_\_\_\_

4. \_\_\_\_\_

(Name and designation of the officer)

**FORM VAT- XXIX**

[See rule 67]

NOTICE UNDER SECTION 21 AND 32 OF THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005.

Case No.  Dated

Circle  District

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

Whereas –

- (a) You, a dealer registered under TIN \_\_\_\_\_ of \_\_\_\_\_ District have not furnished return of the year/quarter/month ending the \_\_\_\_\_ day of \_\_\_\_\_ 200.
- (b) I am not satisfied that the return filed by you for the year/ quarter/ month ending the \_\_\_\_\_ day of \_\_\_\_\_ is correct and complete/ your case has been selected for scrutiny under rule 66 of the Himachal Pradesh Value Added Tax Rules, 2005 and it appears to me to be necessary to make an assessment under sub-section (3) of section 21 of the Himachal Pradesh Value Added Tax Act, 2005, in respect of the above mentioned period.
- (c) I am satisfied on information which has come into my possession that you have been liable to pay tax under Himachal Pradesh Value Added Tax Act, 2005, in respect of the period commencing on \_\_\_\_\_ and ending with \_\_\_\_\_ but that you have wilfully failed to apply for registration under section 14 of the said Act and it appears to me to be necessary to make an assessment under sub-section (7) of section 21 of the said Act, in respect of the above mentioned period and all subsequent periods.

You are hereby directed to attend in person or by a agent at (Place) \_\_\_\_\_ on (date) \_\_\_\_\_ at (time) \_\_\_\_\_ and thereto produce or cause thereto be produced, at the said time and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof and to show cause on that date as to why a penalty not less than fifteen percentum but not exceeding one-and-a-half time the amount of value added tax or tax should not be imposed upon you under sub-section (7) of section 21 of the said Act.

In the event of you failure to comply with this notice, I shall proceed to assess under section 21 of the Himachal Pradesh Value Added Tax Act, 2005, to the best of my judgement without further reference to you.

(Signature) \_\_\_\_\_  
 Assessing Authority,  
 \_\_\_\_\_ District.

(Seal of Assessing Authority).  
 Dated \_\_\_\_\_

Particulars of accounts and documents required.

(1)	(3)
(2)	(4)

Failure without sufficient cause to submit a return as required by sub-section (2) and (3) of section 12 or submission of a false return renders a dealer liable to prosecution under section 35 of the Act.



**FORM VAT-XXX**

[See rule 70(1)]

**TAX DEMAND NOTICE UNDER SECTION 21 OF THE HIMACHAL  
PRADESH VALUE ADDED TAX ACT, 2005.**

OFFICE OF THE ASSESSING AUTHORITY

Circle :  District

Disposal No.  Date:

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

You are hereby informed that your taxable turnover for the year/quarter/month \_\_\_\_\_ has been assessed to tax and penalty under the Himachal Pradesh Value Added Tax Act and the same, including the amount of interest accrued under section 19 of the Act, is as under: --

1.	Taxable turnover determined	Rs.
2.	Tax assessed	Rs.
3.	Less tax already paid	Rs.
4.	Balance due	Rs.
5.	Penalty imposed u/s	Rs.
6.	Interest accrued	Rs.
7.	Net amount due (4+5+6)	Rs.

You are hereby directed to pay the sum of Rs \_\_\_\_\_  
(Rupees \_\_\_\_\_) (in words), into the appropriate

Government Treasury on or before (date)\_\_\_\_\_and furnish the necessary treasury receipt in this office on or before the above said date failing which you may be liable to pay penalty and other action under the Act and the said sum will be recoverable from you as an arrear of land revenue.

2. A challan in Form VAT-II is enclosed for the purpose.

(Seal of Assessing Authority)

(Signature)\_\_\_\_\_  
Assessing Authority,  
\_\_\_\_\_ District.

Date: 

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

**FORM VAT-XXXI**  
[See rule 71]

**PESHI REGISTER**

Period From  To

Name of the Assessing Authority

Area of Jurisdiction

Sl.No. of Institution	Date of issue of notice	Name and address of the dealer	TIN, if any
1.	2.	3.	4.

Date of final order	Gist of the final order	Initials of Assessing Authority	Remarks
5.	6.	7.	8.

**FORM VAT-XXXII**  
[See rule 71]

**REGISTER OF ASSESSMENTS AND RECOVERY OF DEMAND**

Period From           To

Name of the Assessing Authority

Area of Jurisdiction

Sl. No.	Name and address of the dealer	TIN, if any	Particulars of assessments, additional demand and demand notice				
			Date of assessment order	Tax assessed Rs.	Penalty imposed Rs.	Interest accrued	Date of demand notice / date for payment
1.	2.	3.	4(a)	(b)	(c)	(d)	5.

Recovery of additional demand and interest with T.R. No .			Action for unrecovered additional demand etc.				Remarks and initials of Assessing Authority
Tax Rs.	Penalty Rs.	Interest Rs.	Under section 21(9)	Under section 15	Under section 27	Under section 25	
6.	7.	8.	9(a)	(b)	(c)	(d)	10.

**FORM VAT-XXXIII**

[See rule 72(1)]

**NOTICE OF RE-ASSESSMENT**

Case No.  Dated

Circle  District

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

Whereas, in consequence of definite information in my possession, I have reasons to believe that the turnover of your business assessable to tax period \_\_\_\_\_ ending \_\_\_\_\_ has been under assessed/has escaped levy of tax .

I, therefore, propose to re-assess the turnover for the said period that has been under assess/has escaped levy of tax .

I, hereby require you to show cause within \_\_\_\_\_ days of the service of this notice on you why the contemplated action should not be taken in your case.

(Signature \_\_\_\_\_  
Assessing Authority,  
\_\_\_\_\_ District.

Seal of the Assessing Authority.

Name and address of the person to whom notice is issued with nature of his business together with TIN \_\_\_\_\_

**FORM VAT-XXXIV**

[See rule 75(2) (i)]

**REFUND PAYMENT ORDER**

Serial Number :

Place  District

TIN  Date :

Dealer's name   
Address

Date of application  /  / 2 0

Period From  /  / 2 0  To  /  / 2 0

Amount of refund

Due date for payment of refund

Interest due under section 28(2), if any. :

Approved for payment of refund  Rs.

Date of approval  /  / 2 0

Date of sanction under rule 75(1)  /  / 2 0

Total amount of refund available by virtue of this order  Rs.

**Assessing Authority**

Date:  /  / 2 0  District

(Seal)



**FORM VAT- XXXVI**  
[See rule 77(1) (a)(ii)]

Form of memorandum of appeal to the Appellate Authorities other than the Tribunal, under section 30 (a) and (b) of the Himachal Pradesh Value Added Tax Act, 2005.

(Space for Court fee stamp)	Value of Court fee stamps affixed.
Before the	
(Appellate Authority)	
M/s	Appellant(s).
Versus	
	Respondent.

1.	Assessment year	
2.	District in which assessment made	
3.	Authority passing the order in dispute	
4.	Date of passing order appealed against	
5.	Address to which notice may be sent to the appellant(s)	
6.	Address to which notice may be sent to the respondent	
7.	Relief claimed in appeal:	
	(a) Turnover determined by the Assessing Authority-	
	(b) If turnover is disputed: -	
	(i) Disputed turnover; and	
	(ii) Tax on disputed turnover;	
	(c) If rate of tax is disputed: -	
	(i) Turnover involved; and	



	(ii)	Amount of tax disputed											
	(d)	If the order or penalty is disputed:											
	(i)	Section under which penalty imposed;											
	(ii)	Amount of penalty in disputed; and											
	(iii)	Amount of input tax credit in dispute.											
	(e)	Any other relief claimed.											
8.	Whether the additional demand (i.e. tax, penalty or interest) created by the Assessing Authority has been deposited into the Government Treasury or not?		TR No. Date <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td>2</td><td>0</td><td></td><td></td></tr></table>			/			/	2	0		
		/			/	2	0						
9.	Grounds of appeal (Full in here)												

Signature of the Appellant(s)  
or his/their duly authorised agent.

Verification:

I/We \_\_\_\_\_, appellant(s) named in the above appeal do hereby declare that what is stated above from para 1 to \_\_\_\_\_ of the appeal, is true to the best of my/our knowledge and belief.

(Verified \_\_\_\_\_ this \_\_\_\_\_ the day of 200 .

Signature of Appellant(s) or his/their duly  
authorised Agent.

Note. –

- (i) The appeal shall be written on the standard water marked judicial paper and to be filled in triplicate specifying all the particulars given in this form .
- (ii) It shall bear court-fee stamps worth Rs. .... contain a clear statement of facts and grounds of appeal briefly but clearly set-out and shall also state precisely the relief prayed for.
- (iii) It shall be accompanied by : --
  - (a) the order in original against which it is made duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and

(b) proof of payment of tax (including interest payable) or of penalty or of both unless the inability to make payment of these amounts proved and unless a written prayer to that effect has been submitted alongwith the memorandum of appeal.

(iv) It shall be signed and verified by the appellant(s) or by an agent duly authorised by him/them in the behalf.

\* Please indicate the designation of the authority, before whom the appeal is to be filled.

\*\* Please indicate the place of the Appellate Authority, where his office court is situated.

## FORM VAT-XXXVII

[See rule 77(1) (a)(ii)]

Form of memorandum of appeal to the Tribunal, under section 30 (c) of the Himachal Pradesh Value Added Tax Act, 2005.

(Space for Court fee stamp)

Value of Court fee stamps affixed.

NO. \_\_\_\_\_ of 200 \_\_\_\_\_

Before the

(Appellate Authority)

M/s

Appellant(s).

Versus

Respondent.

1.	Designation of the authority passing the original order	
2.	Assessment year	
3.	Designation of the authority passing the order appealed against	
4.	Date of communication or order at Sr. No. 3	
5.	Address to which notice may be sent to the appellant(s)	
6.	Relief claimed in appeal:	
	(a) turnover determined by original order;	
	(b) turnover determined by the order appealed against;	
	(c) If turnover is disputed	

	(i)	disputed turnover; and										
	(ii)	tax on disputed turnover;										
	(d)	If rate of tax is disputed: -										
	(i)	turnover involved; and										
	(ii)	amount of tax disputed										
	(e)	If the order of penalty is disputed:										
	(i)	penalty imposed by the original order;										
	(ii)	penalty determined by the order appealed against;										
	(f)	If input tax credit is disputed ---										
	(i)	input tax credit determined by original order										
	(ii)	input tax credit determined by the order appealed against										
	(g)	Any other relief claimed.										
8.	Appellant has paid tax assessed, penalty imposed and interest accrued.		TR No.									
			Date			/			/	2	0	
9.	Grounds of appeal (Full in here)											

Signature of the Appellant(s)  
or his/their duly authorised agent.

Verification:

I/We \_\_\_\_\_, appellant(s) named in the above appeal do hereby declare that what is stated above from para 1 to \_\_\_\_\_ of the appeal, is true to the best of my/our knowledge and belief.

(Verified \_\_\_\_\_ this \_\_\_\_\_ the day of 200 .

(For use in the office of authority concerned).  
Official Seal.

Receipt No. \_\_\_\_\_  
Date: \_\_\_\_\_

Receiving officer/official

### **ACKNOWLEDGEMENT**

Received from M/s \_\_\_\_\_ of district  
\_\_\_\_\_ (TIN, if any) \_\_\_\_\_ appeal alongwith the  
enclosures mentioned therein.

Place \_\_\_\_\_

Dated: \_\_\_\_\_

Receiving officer/official.

**FORM VAT-XXXVIII**  
[See rule 77(2)]

FORM OF APPLICATION FOR REVISION UNDER SECTION 46(3)

(Space for Court fee stamp)

Value of Court fee stamps affixed.

NO. \_\_\_\_\_ of 200 \_\_\_\_\_

**BEFORE THE TRIBUNAL UNDER THE HIMACHAL PRADESH VALUE  
ADDED TAX ACT, 2005**

M/s \_\_\_\_\_

Applicant(s).

Versus

\_\_\_\_\_

Respondent.

1.	Assessment year	
2.	District in which assessment was made	
3.	Date of passing the order of which revision is sought	
4.	Address to which notice may be sent to the applicant(s)	
5.	Address to which notice may be sent to the respondent(s)	
6.	Relief claimed in revision	
	(a) If turnover is disputed,--	
	(i) disputed turnover;	
	(ii) tax on disputed turnover	
	(b) If tax is disputed,--	
	(i) turnover involved;	
	(ii) tax on disputed turnover;	

	(c)	If the order of penalty is disputed,--		
	(i)	Section	under which penalty imposed	
	(ii)	Amount of penalty in dispute		
	(d)	If input tax credit is disputed ---		
	(i)	turnover on which input tax credit disputed		
	(ii)	amount of input tax credit disputed		
	(e)	Any other relief claimed.		
8.	Applicant has paid tax determined, penalty imposed by the order under revision and the interest accrued.		TR No.	
			Date	/ / 2 0
9.	Grounds of revisional- (i) improprieties, (ii) illegalities (Full in here)			

Signature of the Applicants

Verification:

I/We \_\_\_\_\_ Applicant(s) named in the above application do hereby declare that what is stated above from para 1 to \_\_\_\_\_ of the application for revision, is true to the best of my/our knowledge and belief.

(Verified \_\_\_\_\_ this \_\_\_\_\_ the day of 200 .

Signature of applicant(s) or his /  
their duly authorised agent

Note. –

- (i) The application for revision shall be written on the standard water marked judicial paper and to be filled in triplicate specifying all the particulars given in this form.
- (ii) It shall bear court-fee stamps worth Rs \_\_\_\_\_ contain a clear statement of facts and grounds of appeal briefly but clearly set-out and shall also state precisely the relief prayed for.
- (iii) It shall be accompanied by : --
  - (a) the order in original against which it is made duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of the application for revision to the satisfaction of the Tribunal; and
  - (b) proof of payment of tax (including interest payable) or of penalty or of both.
- (iv) It shall be signed and verified by the applicant or by an agent duly authorised by him/them in the behalf.

(For use in the office of authority concerned).  
Official Seal.

Receipt No. \_\_\_\_\_  
Date: \_\_\_\_\_

Receiving officer/official

### **ACKNOWLEDGEMENT**

Received from M/s \_\_\_\_\_ of district  
\_\_\_\_\_ (TIN, if any) \_\_\_\_\_ appeal alongwith the  
enclosures mentioned therein.

Place \_\_\_\_\_

Receiving officer/official.

Dated: \_\_\_\_\_



**FORM VAT- XXXIX**  
[See rule 79 (10)]

**INSTITUTION REGISTER OR APPEALS/APPLICATIONS/REVISIONS**

Period From   /   / 2 0   To   /   / 2 0

Name of the Authority:   
Area of Jurisdiction:

Sr.No. of Institution	Date of Institution	Appeal/ Application / Revision	Amount of tax/penalty involved	Title of Appeal/ Application/ Revision
1.	2.	3.	4.	5.

**continued**

Date of order	Result		Disposal Number	Remarks
	Whether: Accepted: Rejected: Remanded or Revised Rs.	Amount    Rs.		
6.	7.	8.	9.	10.

**FORM VAT-XXXIX-A**

[See rule 79(10)]

**DISPOSAL REGISTER OF APPEALS/ APPLICATIONS/REVISIONS**

Period From   /   / 2 0   To   /   / 2 0

Name of the   
Authority:

Area of   
Jurisdiction

Disposal Number	Date of Disposal	No. of Appeal/ Application/ Revision .	TIN No.	Date of Institution
1.	2.	3.	4.	5.

**continued**

Title of Appeal/ Application/ Revision	Orders whether Accepted/Rejected /Remanded /Revised	Additional demand	Date of issue of copy or orders	Signature
6.	7.	8.	9.	10.

**FORM VAT-XXXX**

[See rule 80(1)]

Notice under section 46 of the Himachal Pradesh Value Added Tax Act, 2005

**BEFORE COMMISSIONER: UNDER THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005**

Case No.  Year

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TIN

Whereas: --

- (a) you are a dealer un-registered/ registered under the Himachal Pradesh Value Added Tax Act, 2005;
- (b) The proceedings relating to the period/case \_\_\_\_\_ which are pending/which have been disposed of by the Assessing Authority \_\_\_\_\_ .district/ by \_\_\_\_\_ .(Designation of any other officer) and such authority/officer has made the order dated \_\_\_\_\_ therein.
- (c) In order to satisfy myself as to legality and propriety of the aforesaid proceedings/the aforesaid order and other proceedings connected therewith, the record of the same was called for and it has been found that :-

(List the illegality or impropriety noticed).

2. In view of the aforesaid, the said proceedings or order appears not to be legal and proper and as such the same requires to be revised under sub-section (1) of section 46 of the Act.

3. Now, therefore, in exercise of powers conferred upon me under section 31(1) of the Himachal Pradesh Value Added Tax Act, 2005, it is proposed to take action in the matter and to pass appropriate consequential

orders in relation to the said proceedings/ order. Before, however, the requisite order under section 46(1) is passed, you are hereby afforded the opportunity of being heard and directed to attend in person or by a duly authorised agent in my office located in the \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_ and there to prefer: any objection, which you may wish to prefer in this behalf as to why the appropriate order under section 46 of the aforesaid Act should not be passed.

4. In the event of your failure to comply with this notice, I shall proceed to pass the order as aforesaid without further reference to you.

SEAL

Signature \_\_\_\_\_  
Commissioner, Himachal Pradesh.

Copy to the Assessing Appellate Authority \_\_\_\_\_ for necessary action.

Commissioner, Himachal Pradesh.

---

Strike out whichever is not applicable.

**FORM VAT-XXXXI**

[See rule 83]

**SUMMONS TO APPEAR IN PERSON AND/OR TO PRODUCE DOCUMENTS.**

Case No.  Year

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Whereas your attendance is necessary to give evidence/whereas the following documents are required with reference to an enquiry under the Himachal Pradesh Value Added Tax Act, 2005 regarding the case concerning \_\_\_\_\_ son of \_\_\_\_\_ now pending before me, you are hereby summoned to \_\_\_\_\_ produce ,or cause to be produced the said document(s) before me on the \_\_\_\_\_ day of \_\_\_\_\_ at (time \_\_\_\_\_ A.M./P.M. at (Place) \_\_\_\_\_ and not to depart until permitted by me.

2. A sum of Rs \_\_\_\_\_ being your diet money and travelling expenses is lying in deposit and will be paid to you in due course.

3. Failure, without lawful excuse, to appear and give evidence or produce or cause to be produced the documents as the case may be, is punishable under the provisions of Order XVI, Rule 12, Civil Procedure Code, 1908.

Given under my hand and seal, this \_\_\_\_\_ day of \_\_\_\_\_.

(Signature) \_\_\_\_\_  
Designation \_\_\_\_\_

(SEAL)

Date: