

To

All the Dy. Excise & Taxation Commissioners(ST)
In the state of Haryana.

Memo No. 331 /ST-1
Panchkula dated the 10.3.2010

Subject: Order under Rule 56(8) of the Haryana VAT Rules granting permission to the dealers to make use of self printed VAT D-3 forms, in view of the difficulty being faced by the trade and industry in obtaining VAT D-3 (Inward and Outward) forms from the department.

Ref: This office memo No. 53/ST-1 dated 22.1.2010

Memo:

Vide memo referred above a policy decision in regard to permission to the dealers to make use of self printed VAT D-3 forms has been taken and in para-4 of the order it has been made clear that units qualifying for use of self printed forms shall seek prior approval regarding design, security features etc. from DETCs concerned of the district. Thus, through the orders referred above DETCs in the districts have been ordered to entertain the applications for use of self printed forms from the units covered under these orders. Accordingly, in accordance with provisions of section 51 of the Haryana VAT Act read with rule 56(8) of the Haryana VAT Rules, DETCs in the districts have been authorized to process such applications for use of self printed forms in accordance with guidelines issued vide memo referred above (Memo No. 53/ST-1 dated 22.1.2010). It is for information please.

Addl. Excise & Taxation Commissioner(P/R),
Haryana, Panchkula.

From

Excise and Taxation Commissioner,
Haryana, Panchkula.

To

All Dy. Excise and Taxation Commissioner (ST),
in the State of Haryana.

Memo No.53/ST-1,
Panchkula, dated the 22.1.2010

Subject :- Order under Rule 56(8) of the Haryana VAT Rules granting permission to the dealers to make use of self printed VAT D-3 forms, in view of the difficulty being faced by the trade and industry in obtaining VAT D-3 (Inward & Outward) forms from the department.

Memo

Assesses in the field are facing shortage of VAT D-3 inward and outward forms which adversely affects the economic activity of such units are delayed. Rule 56(8) of the Haryana VAT Rules provides that the Commissioner, may by order in writing, exempt certain class or classes of dealers from making use of declaration forms or permit them to make use of self printed forms as he may impose in his order.

2. Accordingly it has been decided that:

- (a) Those units which have a turnover of more than Rs. 50 crore each in past two consecutive financial years and who have also paid net tax of Rs. 1 crore (aggregate of local and CST) in each of these years, may be allowed to use self-printed forms D-3 Outward in the ensuing financial year. **In such units D-3 inward shall remain operational and ensure proper accountal of goods purchased.**
- (b) In case of **manufacturing** units having a turnover of more than Rs. 100 crores each in last two consecutive financial years, use of self-printed form D-3 inward may also be permitted in the ensuing financial year.
- (c) 100% Export Oriented Units holding certificate to that effect from the concerned Government authority may also be permitted to use self-printed form VAT D-3 inward and outward.
- (d) Units which have paid an annual tax of more than Rs. 4 crores each in two consecutive financial years may also be permitted use of self-printed forms VAT D-3 (outward) in the ensuing Financial year.
- (e) However units dealing in commodities like:-
 - (i) Iron and Steel,
 - (ii) Non ferrous metals,
 - (iii) Cotton,
 - (iv) Cotton Seed,
 - (v) Cotton Seed Oil,
 - (vi) Cotton Yarn,
 - (vii) Sarson,
 - (ix) Sarson Oil,

(x) Cotton mills and Rice mills

Shall be excluded from the scheme proposed at (a) and (b) above.

3. As to the procedural aspects, in future all such units which attain turnover of Rs. 50 crore (and also pay net tax of Rs. 1 crore) and Rs. 100 crore (in case of manufacturing units) in two consecutive financial years (ending March 31) or pay an annual tax of more than Rs. 4 crores in two consecutive financial years shall become eligible for the facility proposed above in the subsequent years. However in case of the units whose turnover goes below Rs. 50 crore (or net tax paid is below Rs. 1 Crore); or; Rs. 100 crore (in case of manufacturing); or; annual tax paid is below Rs. 4 crore, explained above, the exemption proposed at (a), (b) and (d) above shall be withdrawn in the subsequent year. A list of units covered under the scheme proposed above viz. (a), (b), (c) and (d) which are **proposed to be allowed the facility of use of self-printed form VAT D-3** (Inward and Outward) falling in each district shall be prepared and list of all such units shall be circulated among the filed officers of the State for information and guidance of the field functionaries.
4. In all above cases, the units qualifying for use of self-printed forms shall seek prior approval regarding design, security features from DETC concerned of the district and all such units shall keep and give proper account of printing and use of such forms and will obtain prior approval from the assessing authority concerned regarding Serial No. of these forms in ascending order, for each financial year separately.

K.S. Malik

Addl. Excise and Taxation Commissioner (P/R)
for Excise and Taxation Commissioner, Haryana.
Panchkula

Endst. No 54/ST-1, Panchkula, dated 22.1.2010

A copy is forwarded to all the Jt. Excise & Taxation Commissioners (Range), and all the Jt. Excise & Taxation Commissioners, (Appeal), in the State of Haryana.

K.S. Malik

Addl. Excise and Taxation Commissioner (P/R)
for Excise and Taxation Commissioner, Haryana.
Panchkula

Endst. No 55/ST-1, Panchkula, dated 22.1.2010

A copy is forwarded to following in the Head Office for information /necessary action.

1. All Addl. Excise & Taxation Commissioners
2. All Jt. Excise & Taxation Commissioners
3. Dy. Excise & Taxation Commissioner

K.S. Malik

Addl. Excise and Taxation Commissioner (P/R)
for Excise and Taxation Commissioner, Haryana.
Panchkula