

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

All the Dy. Excise and Taxation Commissioners' (ST)
in the State of Haryana.

Memo No. 1290/ST-I
Panchkula, dated the

21-9-2010

Subject: Instructions regarding use of self-printed VAT D-3 forms.

Ref: This office memo No. 53/ST-I dated 22.01.2010.

Vide above referred memo certain categories of the dealers registered under the Haryana Value Added Tax Act, 2003 were allowed to use self-printed VAT D 3 forms Inward and Outward. Dealers qualifying under the above instructions were required to seek prior approval regarding design and security features from the DETC (ST) of the district and also to obtain prior approval from the appropriate Assessing Authority regarding serial number of the forms to be got printed and to be used for each financial year. It has come to the notice of the Head Office that no proper and uniform policy in regard to approval and use of self-printed VAT D 3 forms is being followed in the districts. In some of the districts even pre-authentication of the self-printed forms by the Assessing Authorities has been prescribed. In order to bring uniformity in the system, it has been decided to issue the following guidelines:-

- (1) A dealer who qualifies as per the instructions dated 22.01.2010, shall apply to the DETC of the district for approval of design and security features of the VAT D-3 forms. DETC, while approving the design and security features, shall also approve the quantity of the forms to be printed by the dealer for the current financial year keeping in view the dealer's request and past consumption thereof. The Serial Numbers to be got printed by the dealer will also be simultaneously conveyed to him through this very approval letter

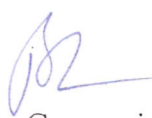
instead of getting the same approved from the Assessing Authority concerned. If at a later stage, the quantity allotted and approved is not found to meet his actual requirements in the year then in such a case the dealer may seek further approval of the quantity and the Serial Numbers from the DETC and there should be no hesitation in this regard.

- (2) The letter No. and date vide which necessary permission is granted by the DETC to a dealer for use of self printed forms will also be got printed at the top of each portion/part of the said form by the dealer at the time of their printing.
- (3) Every such dealer shall maintain a register, duly authenticated by the DETC concerned, containing all the details of the permission obtained including memo No., date, quantity and serial numbers allowed. This register may be got prepared on the lines of the register being maintained by the dealers for use and consumption of Form C under the CST Act, 1956 and the rules framed thereunder. As and when the dealer obtains further approval, the same process shall be repeated and recorded accordingly as above.
- (4) Before using the self printed form, the same shall be pre-authenticated by the dealer or his authorised person bearing full stamp of the name and his status/capacity, and the dealer shall intimate to the DETC in advance the names (including specimen signatures) and status of two authorised persons allowed by him to put their signatures on his behalf on each self printed form.
- (5) In each district a special register will be maintained containing dealer-wise data including details of permission allowed etc so that just by looking into the same data of such dealers may be obtained.
- (6) It should be ensured that each dealer qualifying the criteria for self printed forms also applies for and avails this facility instead of continuing to use department

printed forms. For the purpose these dealers will have to be identified and then pursued.

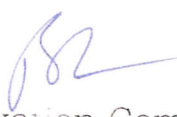
- (7) Further there may be dealers just touching the borderline of the criteria and not able to use the facility though they may be interested for the same. Or the dealers having GTO of rupees fifty crores or more but instead of payment of tax of rupees one crore they may be having input tax credit of two crores or more in past two consecutive years or other deserving cases may also be interested in the use of this facility. Such like cases may be identified and their special request may be referred to this office alongwith the comments of the DETC (ST) and recommendations for consideration at Head Office level.

It should be brought to the notice of all concerned, including the dealers and district taxation bar, for information and necessary action.


o/c Addl. Excise and Taxation Commissioner(T)
for Excise & Taxation Commissioner,
Haryana, Panchkula

Endst No. 1291/ST-1, Panchkula, dated the 21-9-2010

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


o/c Addl. Excise and Taxation Commissioner(T)
for Excise & Taxation Commissioner,
Haryana, Panchkula