

आबकारी तथा कराधान विभाग, हरियाणा ।

प्रिय ग्राहक

बिल अवश्य लें, यह आपका अधिकार है ।

जब भी आप कोई सामान खरीदें, बिल अवश्य लें । यह राज्य की उन्नति में सहायक है ।

- ✓ वैट अधिनियम के अर्न्तगत बिल अदा/भुगतान किए गए कर का प्रमाण है ।
- ✓ उपभोक्ता अधिनियम के अर्न्तगत न्यायालय में दावा दाखिल करने के लिए एक महत्वपूर्ण दस्तावेज है ।

VAT

Value Added Tax

SIMPLE TRANSPARENT CONVENIENT

For more information please visit us at: www.haryanatax.com

EXCISE & TAXATION DEPARTMENT, HARYANA

DEAR CONSUMER!

ASK FOR BILL, IT'S YOUR RIGHT

Ask for Bill every time you purchase a good. It helps in the development of the State.

- ✓ Bill is a proof of the Tax Paid/Charged under VAT Act.
- ✓ It is an essential document for filing claim in the court under the consumer Act.

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**EXCISE AND TAXATION DEPARTMENT,
HARYANA.**

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**Delinquent Dealers to file Annual Tax
Return in Form VAT - R2 for the year
2004-05 immediately lest they face
penalty or have the best judgement
assessment.**

*Be Honest and Responsible,
Avoid Penalties and Inconvenience.*

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EXCISE AND TAXATION DEPARTMENT, HARYANA



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DEALERS PAY ATTENTION!

(Under sub-section 28(2) of HARYANA VAT Act, 2003)

In respect of every sale of goods effected, whether:

- To any other Dealer or
- To any other person on credit or cash

(for resale, manufacture or processing),

Every Dealer has to issue to the purchaser

TAX INVOICE

- If goods are to be delivered over period of time than Dealer will issue a consolidated tax invoice or retail/other sale invoice as per as the case may be.

Section 29: A Taxing authority may, for the purpose of this Act, require any dealer to provide before him any book, document or account relating to his business, if the dealer doesn't comply with provision of section 28 i.e. issuing and maintenance of tax invoice.

Excise and Taxation Commissioner,
Haryana, Chandigarh.

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EXCISE AND TAXATION DEPARTMENT, HARYANA

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Business Please Pay Attention!

Following common discrepancies have been noticed in the VAT returns of 2003-04, 2004-05, due to which many returns have not been deemed self assessed.

Column (VAT R-1 Form)	Description	Solutions
7(7)	Excess paid brought forward from Last Return	Should be written in prescribed column.
4(1)	Aggregate of tax levied on Sales Tax.	Should be mentioned and must have same value as in Column 2D5(e).
4(2)	Aggregate of Tax levied on Purchase Tax.	Should be mentioned and must have same value as in Column 11(4).
5(1)	Tax paid on purchases made in the state	Should be mentioned and must have same value as in Column 3B5(e).
5(2)	Less Tax paid, not part of Input Tax.	Should be mentioned and must have same value as in Column 10G3(g).
6(1)	Tax payable	It should be calculated with the certain formula of Column 4(3)-Column 5(3).
6(4)	Excess Carried forward to Next Return	Should be mentioned correctly & in the prescribed column.
Form I	Details, etc.	Must be attached with return and filled properly and its GTO, Intra State and Inter State Sales etc. value must match with Return R1.

- Please complete your returns as per notice issued so that your returns can be deemed assessed.
- Make sure your returns are complete in all respects to avoid inconvenience.

Excise and Taxation Commissioner,
Haryana, Chandigarh.

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VAT- A friend for Honest; an Enemy for dishonest

- ☹ I didn't file Return on Time
- ☹ I didn't pay Tax on Time
- ☹ I am a Law Offender
- ☹ I HAD TO PAY Tax as well as FINE
- ☹ I lost trust in the market
- ☹ I got punishment for claiming wrong Input Tax Credit.
- ☹ I am a DEFAULTER
- ☹ Incomplete Return means Examination of
- ☹ Account Books and Scrutiny



- ☺ I filed return on time.
- ☺ I Paid Tax on Time
- ☺ I am an honest Dealer
- ☺ I saved money with advance tax
- ☺ TIN helps me do to business Throughout India.
- ☺ I got benefit of my genuine Input Tax.
- ☺ Getting Refund is easier now.
- ☺ Sincere Self Assessed Return means No Examination of Account Books or Scrutiny



WHICH SIDE WILL YOU CHOOSE?



वैट – VAT System बेशक है न्यारा,

सभी व्यापारियों को फिर भी है प्यारा

- | | |
|--|---|
| ☹ मैंने समय पर तिमाही/वार्षिक विवरणी दाखिल नहीं की। | ☺ मैंने समय पर विवरणी दाखिल की। |
| ☹ मैंने समय पर कर अदा नहीं किया। | ☺ मैंने समय पर कर अदा किया। |
| ☹ मैं कानून का अपराधी हूँ। | ☺ मैं ईमानदार व्यापारी हूँ। |
| ☹ मैंने कर भी अदा किया और जुर्माना भी। | ☺ मैंने अग्रिम कर के साथ धन सुरक्षित किया। |
| ☹ मैंने बाजार का विश्वास खो दिया। | ☺ मैंने समस्त भारत में वैट नम्बर (TIN)के साथ कारोबार किया। |
| ☹ मैंने गलत निवेश – कर भर, सजा पाई। | ☺ मैंने वास्तविक निवेश – कर भर लाभ कमाया। |
| ☹ मैं दोषी हूँ। | ☺ अब रिफण्ड लेना आसान है। |
| ☹ अधूरी व गलत विवरणी का अर्थ है लेखा जोखा का निरीक्षण और दुनिया भर की मुश्किलें। | ☺ ध्यानपूर्वक एवं ईमानदारी से भरी विवरणी का अर्थ सुख है और शांति। |



आप किस दिशा में जाना चाहेंगे ?

**EXCISE AND TAXATION DEPARTMENT,
HARYANA**

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SIMPLE TRANSPARENT CONVENIENT

DEALERS! Registered under VAT Act 2003

ATTENTION!

Wrongful claim of Input Tax

Credit is Criminal Offence.

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