Attention to Shri Advani

NOTIFICATION

FINANCE DEPARTMENT

Sachivalaya, Gandhinagar.

Dated the 27th February, 2009.

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN- 8) VAT-2009/S.40 (1) (5) -TH: - WHEREAS the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 40 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005) and in supersession of the Government Notification, Finance Department No. (GHN-93) VAT-2006/S.40 (1) (2) -TH:, dated the 18th August, 2006, the Government of Gujarat hereby authorizes the Commissioner to grant refund to the certified manufacturer of the amount of tax separately charged by a registered dealer from whom he has purchased the goods, subject to the following conditions, namely:-

1. Eligibility.

A registered dealer who is a manufacturer of specified goods and who has obtained the Eligibility Certificate prior to the 1st April, 2006 from the Khadi and Village Industries Commission or Gujarat Rajya Khadi and Gramodhyog Board (hereinafter referred to as "the appropriate authority") and the Exemption Certificate from the Commissioner under the provisions of earlier law.

2. Procedure.

(1) The eligible dealer referred to in condition 1 shall apply in Form KVIC-1 appended to this notification to the Commissioner within thirty days from the date of issue of this notification.

(2) On receipt of such application, the Commissioner may, subject to the provisions of this notification issue a certificate of entitlement in Form KVIC-2 appended to this notification, for the period and on the terms and conditions mentioned in the eligibility certificate granted by the appropriate authority.

3. General conditions.

(1) The eligible dealer entitled to refund under section 40 shall make an application in Form 306 to the Commercial Tax Officer to whom he has furnished such returns.

(2) Subject to the provisions of section 11, the certified manufacturer shall be entitled to refund of tax on purchases of taxable goods other than the capital goods.

(3) The refund shall be granted with effect from 1st April, 2006 for the period -

(a) specified in eligibility certificate issued by the appropriate authority or

(b) till the manufacture of specified goods does not exceed the quantity approved by the appropriate authority as specified in the eligibility certificate,

whichever event occurs earlier.

(4) The refund of tax shall be granted only for the purchases used in manufacture of specified goods sold within the time limit mentioned in condition 3(3).

(5) The tax credit shall not be admissible for the purchases for which refund of tax is granted.

(6) The certified manufacturer shall furnish the details of the tax invoices of the purchases for claiming the refund of tax alongwith the application.

(7) The certified manufacturer shall use the goods so purchased for which refund of tax is claimed, in his manufacturing unit situated in the State as raw materials for the manufacture of specified goods or as packing materials in the packing of goods so manufactured.

(8) If the certified manufacturer contravenes any of the conditions of this notification or any of the provisions of the Act or the rules made in this behalf, the certificate issued to him by the Commissioner shall be liable to be cancelled and on such cancellation, the benefit granted under this notification shall cease to have effect from the date of such contravention.

(9) The certified manufacturer shall make an application for refund of tax to the concerned Commercial Tax Officer and such Officer shall, as far as possible, grant refund within one month after the receipt of the application for refund.

Explanation.- For the purpose of this notification:-

(1) The expression 'certified manufacturer' means the dealer who has been granted a certificate of entitlement by the Commissioner, issued under this notificcation.

(2) The expression 'specified goods' means the products of 'village industries' or 'Khadi' as defined under the Khadi and Village industries Commission Act, 1956 and for which the eligibility certificate has been granted by the appropriate authority.

FORM KVIC-1.

Application for Certificate of Entitlement.

To,
The Commercial Tax Officer

____

____

I hereby submit my application for the grant of certificate of entitlement for refund / remission under the Government Notifications, Finance Department No.(GHN-8) VAT-2009-S.40(1)(5)-TH, dated the 27th **February**, 2009 and Government Order, Finance Department, No.(GHN- 9) VAT-2009-S.41(1)(11)-TH, dated the 27th **February**, 2009.

Sr. No.	Description	Details
1.	Name of the registered dealer.	
2.	Address.	
3.	Registration No. under the Gujarat Value Added Tax Act, 2003.	
4.	Number and date of the eligibility certificate*issued by the appropriate authority.	
5.	Number and date of the certificate* of exemption granted by the Commissioner under earlier law.	
6.	Period for exemption specified in the eligibility certificate issued by the appropriate authority.	
7.	Quantity of the specified goods approved by the appropriate authority (per annum).	

I .... do hereby certify that the details shown in the application are true and correct.

Place :

Authorised Signatory:

Date :

* Attach the necessary documents supporting the application.

FORM KVIC-2.

Certificate of Entitlement.

This is to certify that the dealer shown herein has been granted the certificate of entitlement for refund/remission.

Sr. No.	Description	Details
1.	Name of the registered dealer.	
2.	Address.	
3.	Registration No. under the Gujarat Value Added Tax Act, 2003.	
4.	Number and date of the eligibility certificate issued by the appropriate authority.	
5.	Period for exemption specified in the eligibility certificate issued by the appropriate authority.	
6.	Quantity of the specified goods approved by the appropriate authority (per annum)-	
7.	Effective date of the certificate of entitlement.	

This certificate is granted subject to the terms and conditions prescribed in the Government Notification, Finance Department No.(GHN- 8) VAT-2009--S.40(1)(5)-TH, dated the **27th February**, 2009 and the Government Order, Finance Departmnet No.(GHN- 9) VAT-2009-S.41(1)(11)-TH, dated the 27th **February**, 2009.

Place :

Commercial Tax Officer.

Date :

Unit

By order and in the name of the Governor of Gujarat.

M. A. Bhatt ,
Additional Secretary to Government.