F O R M 1

[see rule 6(1) and 65]

Notice under section 5/section 57(3)(a) of the Chhattisgarh Value Added Tax Act, 2005.

To,
(Name)____________
Address_________
Registration No.(if any)______

You are required under sub-section (l) of section 5*/clause (a) of sub-section (3) of section 57 of the Chhattisgarh Value Added Tax Act, 2005 to produce before me the documents and accounts relating to your business and/or furnish me with the following information at __________________(place) on ___________(date) ________ (time) for the period from__________ to __________

Seal (Signed)______________
Designation_______________

Date______

* Strike out whichever is not applicable.

FORM 2

[See rule 6(2)]

Order determining liability to pay tax under the Chhattisgarh Value Added Tax Act, 2005

Name of the Dealer	....
Address	....
Registration Certificate No. (if any)	....
Date from which liable to pay tax under the Chhattisgarh Value Added Tax Act, 2005.	....

The liability to pay tax under the Act has been determined from the aforesaid date for the reasons given below :

(here give reasons)...

Signature............................
Commercial Tax
Officer.............circle

FORM 3
Declaration
[See Rule 7 (1)]

DECLARATION

I, ____________________a dealer holding registration certificate No.______________ under the Chhattisgarh Value Added Tax Act, 2005, hereby declare that I have paid the tax payable by me under Section 8 in respect of the goods, particulars of which are given below, supplied by way of sale in the course of execution of a works contract for __________ (herein give particulars of the work) being executed by me in whole /*in part for and on behalf of (name of the contractor) ________ (address) _______ (registration certificate No.)__________.

<u>Particulars of goods supplied in the execution of the works contract</u>

S.No.	Description of goods	Total value of goods	Value of goods purchased from outside the State	Value of goods purchased from within the State		Tax paid with chalan No. and date
				From registered dealer	From unregistered dealer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Place __________

Date___________

Signature of the sub-contractor

FORM 4
Declaration
[See Rule 7 (3)}

DECLARATION

I,________________(Name), of ______________(place) a dealer holding registration certificate No. _____________ under the Chhattisgarh Value Added Tax Act, 2005 hereby declare that I have dispatched during the quarter commencing from__________ and ending on___________ to _____________ (Name) of ________ (Place) _____________(name)a dealer holding registration certificate No.___________ under the said Act for sale on commission goods particulars of which have been given below,-

2. I further declare that tax under section 8(i)/*/8(ii) of the Act on the sale price of such goods at the hands of the commission agent has been paid by me

Particular of goods dispatched for sale on commission

S.No.	Date on which goods were dispatched to the adatiya	Description of goods	Quantity	Sale value at the hands of the commission agent.	Tax under section 8(i)/8(ii) paid with chalan No.and date.
(1)	(2)	(3)	(4)	(5)	(6)
	Total				

Place____________
Date___________ Signature of the registered dealer ....
*Strike out whichever is not applicable.

FORM 5

[See rule 8(1) and (9)]

Application for grant of permission to make payment of lump sum amount by way of composition under Section 10 of Chhattisgarh Value Added Tax Act, 2005.

To,

The Commercial Tax Officer,
………………...circle.

I…………………a dealer holding registration certificate No. …………………… under Chhattisgarh Value Added Tax Act, 2005, have taken a works contract at ………………. (place) for execution of the work…………..(give description of work) for Rs…………………The execution of the contract shall commence on …………….and is likely to be completed by ……………… I desire to pay a lump sum amount by way of composition in lieu of tax that would by payable on goods that may be supplied in the execution of the said works contract awarded to me and accordingly, I hereby seek permission to make such lump sum payment under sub section (1) of section 10 of the Chhattisgarh Value Added Tax Act, 2005.

OR

I, ………………....……(Name of the dealer)……….............……….(Address) holding registration certificate No. ………… under the Chhattisgarh Value Added Tax Act, 2005 hereby give the option for payment of a lump sum in lieu of tax by way of composition for the year ………….. For that purpose I hereby declare that I am dealing in cooked food or/and goods declared tax free under section 15 or/and goods being purchased by me from other registered dealers after payment to them of tax under section 8(i) of the said Act and that my turnover in a year has ordinarily been less than rupees fifty lacs.

2- I shall furnish return for the period specified in rule 8(11) of the clause (b) of Chhattisgarh Value Added Tax Rules, 2006 from the date on which the option given by me stands revoked under the provisions of sub-section (2) of section 10 of the said Act.

Place …………… Signature of the registered dealer ………………….
Date ……………

FORM 6
[See rule 8(5)]
Declaration

Statement for the quarter ending …………….showing the receipts on account of the works contract under execution.

Amount

S.N.	Description of the works contract	Duration of the contract	Amount received or receivable during the quarter
(1)	(2)	(3)	(4)

Amount payable At the rate of ……….. percent in lumpsum by way of composition	Amount deducted at source	Amount paid with chalan No. & date	Remarks
(5)	(6)	(7)	(8)

Place …………… Signature of the registered dealer ………………….
Date …………… ………………….

The above statement is true to the best of my knowledge and belief.

Place …………… Signature of the registered dealer ………………….
Date …………… ………………….

FORM 7

[See rule 8(10)]

Statement of sales & composition money for the quarter ending .... year ....

Name of firm ....
& R.C. No. ....

1-	Total sales	....
2-	Sales of goods specified in schedule –I	....
3-	Balance	....
4-	Composition money payable	at 0.5% at 8%
5-	Amount paid	....
6-	Challan no. and date	....

Place …………… Signature of the registered dealer ………………….
Date …………… ………………….

The above statement is true to the best of my knowledge and belief.

Place …………… Signature of the registered dealer ………………….
Date …………… ………………….

FORM 8
[See rule 9(4)]
Declaration

I,______________________ a dealer (principal) holding registration certificate No.__________ under the Chhattisgarh Value Added Tax Act, 2005 in ________ circle, hereby declare that during the month/* quarter commencing from ______ and ending on ___________I have dispatched tax paid goods/taxable goods manufactured out of tax paid goods other than those specified in schedule III of the value of Rs. _______(in figures)____________(in words) to the dealer (commission agent) M/s. ______________ holding registration certificate No. __________in ___________circle under the said Act for sale on commission as per particulars given in the statement below,-

A. Statement showing particulars of tax paid goods

S.No.	Date on which goods dispatched to the commission agent	Description of goods	Quantity	Sale price of the goods at the hands of the selling registered dealer from whom they were purchased by the principal	Amount of tax paid to the selling registered dealer on the amount of sale price shown in column (5)
(1)	(2)	(3)	(4)	(5)	(6)

B. Statement showing the particulars of tax paid goods consumed or used in the manufacture of taxable goods

S. No.	Date on which taxable goods dispatched	Description of goods	Quantity	Approximate value	Description of tax paid goods consumed or used in the manufacture of taxable goods	Quantity	Sale price of the tax paid goods shown in column (6) at the hands of the selling registered dealer from whom they were purchased by the principal.	Amount of tax under section 8(i) paid by the principal to the selling registered dealer on the sale price shown in the column (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Place____________

Date___________ Signature of the dealer*Strike out whichever is not applicable

Note: The expression "tax paid goods" used in the declaration refers to goods which have borne tax under section 8(i) of the Chhattisgarh Value Added Tax Act, 2005.

FORM 9

[See rule 9(4)]

Declaration

I,______________________ a dealer (commission agent) holding registration certificate No.__________ under the Chhattisgarh Value Added Tax Act, 2005 in ________ circle, hereby declare that I have received tax paid goods/ taxable goods manufactured out of tax paid goods other than the goods specified in schedule III consumed or used in the manufacture of such taxable goods from M/s.____________(principal) holding registration certificate No.__________ under the said Act for sale on commission and that the particulars of the receipt of tax paid goods/taxable goods and disposal of the said goods disposed of by me and the amount of input tax rebate to which I am entitled are as under,-

A- Statement showing particulars of goods taxable under section 8(i)

Description of tax paid goods	Particulars relating to the tax paid goods held in stock at the beginning of the month/ *quarter				particulars relating to the tax paid goods received from the principal during the month/quarter			
	Date of receipt of the declaration in form 5 from the principal	Quantity shown in the declaration in form 5	Sale price shown in the declaration in form 5 at the hands of the selling registered dealer from whom the goods were purchased by the principal	Tax under section 8(i) paid by the principal to the selling registered dealer on the sale price shown in column (4).	Date of receipt of the declaration in form 5 from the principal	Quantity shown in the declaration in form 5 by the principal	Sale price shown in the declaration in form 5 at the hands of the selling registered dealer from whom the goods were purchased by the principal.	Tax under section 8(i) paid by the principal to selling registered dealer on the sale price shown in column (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Particulars relating to goods available for disposal during the month/*quarter.	Disposal of goods out of the quantity shown in column (10) during the month/quarter	
	By way of sale within the State	By way of sale in the course of inter-State trade or commerce

Quantity (3) + (7)	Sale price (4) + (8)	Tax under section 8(i) paid by the principal to the selling registered dealer on the sale price shown in column (11) (5) +(9)	Quantity	Sale price	Tax payable under section 8(i)	Quantity	Sale price	Tax payable under the Central Sales Tax Act, 1956
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

By way of sale in the course of export out of the territory of India		By way of sale outside the State.		Particulars of tax paid goods held in state at the end of the month/*quarter.			Amount of input tax rebate claimed
Quantity	Sale price	Quantity	Sale price	Quantit y	Sale price at the hands of the selling registered dealer from whom the goods were purchased by the principal	Tax under section 8(i) paid by the principal to the selling registered dealer on the sale price shown in column (24)	
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)

B. Statement showing the particulars of the tax paid goods consumed or used in the manufacture of goods taxable under section 8(i) received from the principal for sale on commission

Descriptio n of taxable goods	Taxable goods held in stock at the beginning of the month/ *quarter.			Taxable goods received from the principal during the month/ *quarter		
	Date of receipt of the declaratio n in form 5 from the principal.	Quantity shown in the declaration in form 5	Value	Date of receipt of the declaration in form 5 from the principal	Quantity shown in the declaration in form 5	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Taxable goods available for disposal during the month/* quarter		Taxable goods disposed of during the month/*quarter by way of									
Quantity (3) + (6)	Value (4)+(7)	Sale within the State		Sales in the course of inter-State trade or commerce				Sales in the course of export out of the territory of India		Sales outside the State	
		Quantity	Sale price	Tax payable under section 8(i)	Quantity	sale price	Central sales tax payable	Quantity	sale price	Quantity	Sale price
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Particulars relating to the tax paid goods consumed or used in the manufacture of taxable goods shown in column (10), (13) and (16)

Taxable goods held in stock at the end of the month/quarter Value		Description of goods	Sale price at the hands of the selling registered dealer from whom the goods were purchased by the principal	Tax paid by the principal to the selling registered dealer on the sale price shown in column (23)	Input rebate to which eligible
Quantity	Value				
(20)	(21)	(22)	(23)	(24)	(25)

Place_____________

Date___________ Signature of the dealer

*Strike out whichever is not applicable.

Note:- The expression "tax paid goods" used in this declaration refers to goods which have borne tax under section 8(i) of the Chhattisgarh Value Added Tax Act, 2005.

FORM 10

[See Rule 11 (1)]

Application for grant of registration certificate under section 16, of the Chhattisgarh Value Added Tax Act, 2005.

To,

The Commercial Tax Officer.
______________Circle

I, __________ *Proprietor/Manager/Partner/Director of the business known as ______ / officer incharge of the business of selling or supplying goods carried on by the Central Government/ *State Government of ____________ in the ___________ department hereby apply for grant of registration certificate under clause (......) of sub-section (2) of section 16 of the Chhattisgarh Value Added Tax, 2005.

2. The particulars with regard to the business and the person (s) having interest in the business aforesaid, are as under , --
   (i) Name and full address of the business _________
   (ii) Status of Business (whether a proprietorship, partnership, a public limited or private limited company, H.U.F., Society, Co-operative Society, club or association.
   (iii) Nature of business with description of goods,-
      (a) Trading mainly in _____________
      (b) Manufacturing mainly _________
      (c) Mining of___________
   (iv) Name of the proprietor / Name of the partners/ directors with full present and permanent address and extent of interest in the business :-

	Name	Address	Age	Father's Name	Home address	Extent of interest in business	Signature	Signature and address of the person attesting the signature in col. (7)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.								
2.								
3.								

Note :- Attach passport size photograph of the proprietor or each of the adult partners of the firm or each adult co-parcener of HUF as the case may be, on a separate paper duly attested by a Lawyer or a Tax Practitioner or a Gazetted Officer.

(v) Particulars about the proprietor, partner or any other person having interest in the business if he has interest in any other business anywhere in India, -

a) Full name of the person
b) Name(s) of the firm(s) with registration Certificate No. under Chhattisgarh Value

Added Tax Act, 2005 and the Central
Sales Tax Act.

c) Full address

d) Extent of interest

(vi) Registration certificate number(s) under the State Sales Tax Act and the Central Sales Tax Act if the business is registered in any other State.

(vii) Date of commencement of the business

(viii) Turnover from the date of commencement Of business to the date of making the application

(ix) (a) Date on which the turnover exceeded the limit prescribed under sub-section (1) of section 4.
(b) Date of liability to pay tax.

(x) (a) If the turnover has not exceeded the limit prescribed under sub-section (1) of section 4, whether it is likely to exceed with in a period of twelve months from the date of commencement of the business.
(b) If the turnover is likely to exceed as aforesaid, reasons therefor.

(xi) If the business in respect of which the application is made is registered as an industrial unit with the Commerce and Industries Department of the Government of Chhattisgarh the number and date of the certificate

(xii) Whether applied for registration certificate under the Central Sales Tax Act, 1956. If so the date of first interstate sale if the application has been made under section 7(1) of that Act.

(xiii) (a) Number and date of Mandi licence if any, (enclose copy).
(b) Number and date of licence under the Chhattisgarh Shops and Establishment Act if any (enclose copy).
(c) Number and date of licence under the Essential Commodities Act, if any (enclose copy)

(xiv) Particulars of immovable property owned by the persons having interest in the business

S.No.	Name of the Person	Description and other particulars of the	Extent of ownership in the immovable

		immovable property.	property.
(1)	**(2)**	**(3)**	**(4)**

(xv) Particulars of permanent account numbers if the person is/ *persons are income tax assessee (s).

S.No.	Name of the person	Permanent Account No.	Name and number of the Income Tax ward.
(1)	**(2)**	**(3)**	**(4)**

(xvi) Particular of the bankers through whom the business is transacted.

S.No.	Name of the Bank	Full address of the Bank	Bank account No.
(1)	**(2)**	**(3)**	**(4)**

(xvii) (a) Name and address of the additional places of business in the state, if any
(b) Particulars of godowns/warehouses, if any

(xviii) Particulars about the business premises (whether owned by any person or persons having interest in the business or taken on rent or on lease or allotted by the Govt.). If taken on rent or on lease enclose a copy of receipt of rent or lease deed.

3. Names and addresses of two dealers registered under the Chhattisgarh Value Added Tax Act, 2005 identifying the business. (enclose letters of identifications.)
   (i)
   (ii)

Place __________
Date__________ **_________________**
Signature

I, hereby declare that the statements made and particulars given are true to the best of my knowledge and belief .

Place __________
Date__________ _________________
Signature

***Strike out whichever is not applicable.**

ACKNOWLEDGMENT

Received an application in form 10 for grant of registration certificate under clause (-) of sub-section (2) of section 16 of the Chhattisgarh Value Added Tax Act, 2005 alongwith an affidavit from Shri ______________________.

Seal of Office

Place __________
Date__________

____
Signature and full name of the official receiving the application.

FORM 11
[See Rule 12(1)]
Registration Certificate counterfoil

1. Registration Certificate No.__________
2. Name of the business ____________
3. Name of the applicant ___________
4. Status of the applicant in the business ___________________
 (whether proprietor, partner, Manager/Director)

5. Full address of the principal place of business in Chhattisgarh ______________
6. Nature of business_________________
* (i) Trading mainly in _______________
*(ii) Manufacturing mainly ___________
*(iii) Mining of _____________________
7. Names and addresses of the additional places of business in Chhattisgarh

Name	Address
1. ____________	______________
2. ______________	_____________
3. ______________	______________
4. ______________	_______________

8. Particulars of godowns/Warehouses if any ______________

9. Date of issue of the registration certificate ________________________

10. Date of validity of the registration certificate _________________________

FORM 11
[See Rule 12(1)]
Registration Certificate

No._________________ Circle_________
Registration Certificate
1. This is to certify that ________________
 (Name of the business)
(Name of the applicant_____________________ with his status in the business, that is whether proprietor /Partner/ Manager/ Director) whose only place of business/principal place of business situated at _______________________ (address) is registered under Chhattisgarh Value Added Tax Act, 2005.
2. The nature of business is :-
*(i) Trading mainly in ____________________
*(ii) Manufacturing mainly ________________
*(iii) Mining of __________________________
The business has additional places of business at,-

Name	Address
1. ____________	_________________
2. _____________	_________________
3. _____________	_________________
4. ______________	___________________

4. The business has godowns/ware houses at, -
1. ______________________________
2. ______________________________
3. ______________________________
4. _____________________________

The certificate is valid from _____

Seal
Date ______

____
Signature of the
Commercial Tax Officer

FORM 12

[See Rule 18(2)]

Application for cancellation of registration certificate

I..........Proprietor/*Manager/Partner/Director/Officer-Incharge of the business known as.......Officer-Incharge of the business of selling or supplying goods carried on by the Central Government/State Government holding registration certificate No.........under the Chhattisgarh Value Added Tax Act, 2005 with his only/*principal place of business situated in Municipal Ward No.........(for municipal areas only) at...........in the tehsil.........of the district..........hereby state that :

*(a) I have discontinued my business from.........and had the following stock of goods with me on the said date :

Particulars of Stock with value of goods taxable under clause (i) of section 8 at _____%

Particulars of Stock with value of goods taxable under clause (ii) of section 8 at ______%

OR

*I have wholly transferred my business on............to M/s. ....of...........holding registration certificate No.........(if any).

*(b) My gross turnover for the last two consecutive years preceding the current year as also for the current year (upto the date of application) was as under :

Year	Gross turnover
1....................	....
2....................	....
3....................	....

I, therefore, apply for cancellation of my registration certificate under clause (a)/*clause (b) of sub-section (10) of section 16 of the said Act.

2. *As I have discontinued my business or wholly transferred my business, I herewith enclose my registration certificate with certified copies thereof for cancellation and blank statutory forms issued by the Commercial Tax department.

Encl :- (1) Registration Certificate along with the certified copies thereof.
(2) ------- blank statutory forms.

Place.....................   ....
Date......................   Signature of the dealer

*Strike out whichever is not applicable.

FORM 13

[See rule 18(5)]

Intimation under sub-rule (5) of rule 18 of the Chhattisgarh Value Added Tax Rules, 2006

I …………………………… Proprietor/Manager/Partner/Director/Officer in-charge of the business of selling or supplying goods carried on by the Central Government/State Government holding registration certificate No. ……….. under the Chhattisgarh Value Added Tax Act, 2005 with his only/Principal place of business situated in Municipal Ward No. …….. (for municipal areas only) at ……………… in the tahsil ……… of the district…………. hereby state that I had made an application -------------- Place of business situated in Municipal Ward No.___________ (for municipal areas only) as ____________ in the tahsil ____________ of the district _______________ heareby state that I had made an application in form 10 for cancellation of my registration certificate under section 16 (10)(b)/* (c) of the said Act. on _____________ received in your office on ________________ and as no orders have been passed thereon within a period of six months from the date of its receipt in your office, my said registration certificate is deemed to have been cancelled under sub-rule(5) rule 18 Chhattisgarh Value Added Tax Rules 2006. Therefore, in pursuance of the requirement under rule 19(1)(b) I am sending herewith my registration certificate along with the certified copies thereof and the blank stationary forms held in stock by me on the said date.

Encl:-

(1) Registration certificate with certified copies thereof

(2) ______________ blank statutory forms

Place______________

Date_______________

____

Signature of the dealer

* Strike out whichever is not applicable.

FORM 14

[See Rule 11(3)]

Application for registration of persons liable for tax deduction at source

To,

The Commercial Tax Officer,

___________ Circle

I, hereby apply for a certificate of registration under Section 18 of Chhattisgarh Value Added Tax Act. 2005 as per particulars give below:

(1) Name of the applicant ……………………………..

(2) Address of the principal place of work (Building/Street/Road/Municipal ward / Town/City/Tehsil/District) ………………………………………..

(3) Status of the person signing the form(Whether proprietor/partner/principal officer/agent/manager/director/secretary)………………………………….

(4) Class of the person (whether individual/firm/company/corporation/society/club/ association. etc.)………………………………

(5) If registered under the Chhattisgarh Value Added Tax Act. 2005 Central Sales Tax Act. 1956 the number of registration certificate:-

   (a) under Value Added Tax Act ………………………………

   (b) under Central Sales Tax Act. …………………………………….

   (c) nature of supply/contract for which liability for tax deduction at source arises………………….

Place………………..

Signature………………………

Date ………………..

Status……………….……….

(Strike out whichever is not applicable).

ACKNOWLEDGMENT

(Particulars of name and address to be filled in by the applicant)

Received an application for registration in Form-14

From :

Name of the applicant …………………

Full Postal Address……………………………………………….

Place…………………..

Date…………………… Signature of the receiving officer

FORM 15

[See Rule12(i)(ii)]

Certificate of registration of persons liable for tax deduction at source

No………………..

This is to certify that the Proprietor/Partner/Principal Officer/Agent/Manager/Head of Office of the Establishment/ Firm/Club/ Association/Society/ Corporation/ Company known as ………….and located at………….has been registered under Section 18 of the Chhattisgarh Value Added Tax Act. 2005.

The holder of the certificate is liable for tax deduction at source for supplies/contracts of the nature……………...

Seal

Place………………….
Signature…………………….
Date…………………. Designation
…………………

F O R M 16

[see rule 20 (1)]

Notice under sub- section (l) of section 19 of the Chhattisgarh Value Added Tax Act, 2005.

To,

_________________(dealer)

__________________(Address)

Registration No.___________(If any)

You are required to submit a return /returns in form 17 within thirty days of the receipt of this notice for the period ending _____day of_____20 ________.

Please take notice that failure without sufficient cause to furnish the return will render you liable to penalty under section 19(4)(c) or to prosecution under section 64 of the Chhattisgarh Value Added Tax Act. 2005 and furnishing of false return will render you liable to penalty under section 54 or to prosecution under section 64 of the said Act.

Seal

Place _________ Signature______________

Date __________ Designation______________

FORM 17

[See rule 20(2)(a)]

Return for the quarter ending on ____________________ of the year ___________________________

Consolidated / Branch

Name of the dealer ....

Address:- ....

R.C. NO. | | | | | | | | | | | |

For official use								
	D	D	M	M	Y	Y	Y	Y
Date of Receipt								

Signature ....

Designation ....

	Goods taxable under section 8(i)	Goods taxable under section 8(ii)
1. Turnover		
2. Taxable turnover		
3. Tax payable		
4. Tax payable under section 13(5)		
5. Taxable purchase price		
6. Purchase tax payable		
7. Total tax payable		
8. Interest payable if any		
9. Input tax rebate		
(i) claimed		
(ii) adjusted		
(iii) claimed as refund		
10. Tax deducted at source u/s. 27		
11. Balance payable if any		
12. Payment details : Challan No...... date	.......Amount	....
13. Refund if any		

The particulars given above are true to the best of my knowledge & belief.

Place __________

Date ___________

____

Signature

Received quarterly return in form 17 from M/s. ....of .... R.C. No. .... alongwith a challans details below:

Challan No.	Date	Amount
(1)		
(2)		
(3)		
(4)		

Signature and full name of the official
receiving the return and office seal

Instructions for giving particulars against each item of the return in form 17:

Item No.	Instructions
1.	Turnover shall be arrived at after deducting from the gross turnover, sale price of the goods returned within six months of sale.
2.	The taxable turnover shall be arrived at after deducting from the turnover,- (i) The turnover of goods declared tax free under section 15 of the Act; (ii) The turnover of goods sold,- (a) outside the state; (b) in the course of inter-State trade or commerce; (c) in the course of export out of the territory of India; (iii) Turnover of goods which are in the nature of tax paid goods. (iv) Amount arrived at under section 2 (w) (2)(ii) and/or 2(w)(3)(iii). (v) Turnover of goods in relation to which deduction is provided under the Act.
3.	Tax payable under section 8(i) and/or 8(ii) and/or section 9 of the Act shall be computed on the taxable turnover and /or aggregate of taxable purchase prices at the rates specified in column (3) and/or column (4) of schedule II.
4.	Aggregate of purchase prices would include purchase prices of goods purchased within the State from unregistered dealers and,- (i) sold outside the State; (ii) used or consumed for/in the manufacture for/in the mining of goods specified in schedule II for sale.
5.	Input tax rebate to be claimed would be input tax rebate available under,- (i) Section 13(1)(a); (ii) Section 13(1)(b); (iii) Section 13(1)(c); and (iv) Section 73. and should be claimed in respect of input tax rebate to the credit at the beginning of the quarter and that accrued during the quarter.

FORM 18

{See rule 20(2)(b)}

Statement showing details of the particulars furnished in the quarterly returns for the year______________

Consolidated/Branch_____________

Name of the Dealer ______________

Address _______________________

Registration Certificate No. ________

PART A

Particulars	Amount	Remarks
(1)	(2)	(3)

1. (a) Gross Turnover
   (b) Less sale price of goods returned
   within six months of sale
   (c) Net Turnover
2. Less deduction in respect of, -
   (i) turnover of goods declared tax free
   under section 15.
   (ii) turnover of good sold, -
   (a) outside the state
   (b) in the course of interstate trade
   or commerce
   (c) in the course of export out of
   the territory of India
   Total
3. Balance turnover { 1(c) -2}
4. Incidence wise break up

	Goods liable to tax under section 8(i)	8(ii)
(i) Turnover shown in 3 above		
(ii) Less,-		
(a) turnover of tax paid goods.		
(b) Amount collected by way of tax under section 8(i) / 8(ii)		
(c) Turnover of goods in relation to which deduction is provided in the Act.		
Total of (ii)		

(iii) Net taxable turnover (Rate wise taxable) -

Taxable under section 8(i)			Taxable under section 8(ii)
at 1 %	at 4%	at 12.5%	at 25%

Total

(iv) Tax payable-

	under section 8(i)		under section 8(ii)
at 1 %	at 4%	at 12.5%	at 25%

Total

(v) Aggregate of taxable purchase prices
(vi) Tax payable under section 9
(vii) Tax payable under section 13(5)
(viii) Interest, if any, payable under section 19 (4)(a)
(ix) Total amount of tax and interest payable
{(iv)+(vi)+(vii) and (viii)}

5. (i) Input tax rebate claimed,-

Under section 13(i)(a)	Under section 13(i)(b)	Under section 13(i)(c)	Under section 73
(1)	(2)	(3)	(4)
Total			

(ii) Input tax rebate to the credit at beginning of the year

Under section 13(i)(a)	Under section 13(i)(b)	Under section 13(i)(c)	Under section 73
(1)	(2)	(3)	(4)
Total			

(iii) Total input tax rebate {(i)+(ii)}

6. Total amount of tax and interest
if any payable,
7. Less input tax rebate to the credit
of the dealer (item 6 (iii)
8. Net amount of tax and interest
Payable (6-7)
9. Tax deducted at source under section 27
10. Net amount of tax and interest payable (8-9)

11. Tax and interest paid with challan no. and date

12. Balance of input tax rebate to the credit if any, adjusted towards the amount of,-

(i) Central Sales Tax payable for the year

(ii) any dues under the Act

13. Input tax rebate refundable

14. Balance of tax and/or interest payable and paid (with challan No. and date) in addition to the tax paid and/or interest paid along with the quarterly returns of the year.

15. Input tax rebate in addition to that shown in paragraph 6(iii) due for adjustment or refund.

16. Balance of input tax rebate at the end of the year to be carried over for adjustment towards tax payable for the subsequent period (Breakup)

Under section 13(i)(a)	Under section 13(i)(b)	Under section 13(i)(c)	Under section 73
(1)	(2)	(3)	(4)
Total			

Part 'B'

Statement of rate wise stock of goods

S. No.	Page of the ledger	Name of the goods trading A/C	Opening balance	Purchase	Closing balance	Sale
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part 'C'

List of purchases, and sales of goods specified in schedule II during the year

List of purchases

S.No.	Date of purchase	Name of dealer from whom goods purchased with Address	R.C. No.	Description of goods purchased	Value	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

List of Sales

S.No.	Date of sale	Name of dealer to whom goods sold with Address	R.C. No.	Description of goods sold	Value	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

____
Signature of the dealer

The particulars given above are true to the best of my knowledge and belief.

____
Signature of the dealer

ACKNOWLEDGEMENT

Received a statement in form 18 relating to the period from ________ to ___________ from M/s. _____________ holding registration certificate no. ___________along with challan No.__________ date______ for Rs.______

Place
Date
Seal

Signature and full name of the official receiving the statement

FORM 19

[See Rule 23(1) and (3)]

Application for grant/renewal of exemption certificate under rule 23 of the Chhattisgarh Value Added Tax Rules, 2006

To,
The Commercial Tax Officer,
....

I, ... *Proprietor/*Partner/*Director/*Manager of the business known as.............being a dealer, holding registration certificate No........... under the Chhattisgarh Value Added Tax Act. 2005, whose only/*principal place of business for which the exemption certificate is required is within the jurisdiction of the Commercial Tax Officer.........and is situated............. *town/ *village .... district .... tehsil........Municipal ward No......... (for municipal area only) do hereby apply:

*for grant of an exemption certificate in form 20 under rule 23(1) of the Chhattisgarh Value Added Tax Rules, 2006 for the period from ___ to ____.

*for renewal of the exemption certificate in form 20 dated...................(sent herewith) granted to me, the validity of which expires on..................

2. I hereby declare that no sales or purchases of any goods are likely to be made by me which will be liable to tax under the Chhattisgarh Value Added Tax Act. 2005.

3. I hereby declare that during the period from...................to................... I made no sales or purchases which were subject to tax under the said Act (for renewal only).

4. I seek grant/renewal of the exemption certificate for further reasons stated below :

....

(here state further reasons if any).

5. I undertake to send an intimation of any sale or purchase of taxable goods to the Commercial Tax Officer as required by sub-rule (2) of rule 23 of Chhattisgarh Value Added Tax Rules, 2006 and, furnish quarterly returns for the period commencing from the date of such sale or purchase and also pay into Government Treasury the tax payable according to such returns if I make any sale or purchase of such goods during the validity of exemption certificate in form 20 which may be granted to me*/which may be renewed.

Place….................. ....

Date...................... Signature of the dealer

Note : In case the application is for renewal, the application should be accompanied by exemption certificate.

*Strike out whichever is not applicable

ACKNOWLEDGMENT

Received an application in form 19 from _____________(name of the dealer) for grant/renewal of exemption certificate under rule 23 of the Chhattisgarh Value Added Tax Rules, 2006.

....

Date...................... Signature of the official receiving the application

FORM 20

(see rule 23 (1)]

Exemption Certificate

Serial No.

Certified that _______(Name of the dealer)holding registration certificate No.________ under the Chhattisgarh Value Added Tax, 2005 and carrying on the business known as_________ situated at ________ town/village ___________ district __________of ______________________ ___________ tehsil______ Municipal ward No.__________(for municipal areas only) is not dealing in any goods taxable under the Chhattisgarh Value Added Tax Act, 2005 and is not likely to deal in such goods, the said dealer is granted exemption from furnishing any returns in respect of the year commencing from _______ and ending on ______ .

Seal
Place___________
Date___________

Signature____________________
Designation__________________

RENEWALS

Date of renewal	Date upto which renewed	Signature and designation of the renewing officer

FORM 21

[See rule 24(1)]

Application for grant of permission to submit return for different period .

To,
The Commercial Tax Officer
................................Circle

I,................*Proprietor/*Manager/*Partner/*Director of the business known as...................... olding registration certificate No........... .....under the Chhattisgarh Value Added Tax Act. 2005 whose only/*principal place of business within the jurisdiction of Commercial Tax Officer......... (circle) is situated at....town/village.....District........Tehsil........Municipal ward No.............(for Municipal areas only) do hereby apply for permission to file an annual return under the proviso to sub-section (1) of section 19 of the said Act, read with rule 24 of the Chhattisgarh Value Added Tax Rules, 2006 and for the said purpose I am furnishing the following particulars :

(1) Place of business in respect of which permission is applied for ,-

(i) Name and style of the business ____________________________

(ii) Address of the place of business __________________________

(iii) Registration certificate No. ______________________________

(2) Year for which permission is applied for __________ (From _________ to _______________)

(3) Gross turnover and tax assessed for the latest previous year.

(i) year ____________________________ (From ____________ to __________________)

(ii) Gross turnover Rs.___________________

(ii) Tax assessed__________________

(iii)Assessment case No. _______,

(iv)order of assessment dated ________,

passed by Shri ___________________ Commercial Tax Officer ___________________ Circle/ Shri _____________ Assistant Commissioner of Commercial Tax___________________________

(4) Gross turnover and tax payable according to the returns for the preceding year,-

(i) Year __________________ (From __________to __________)

(ii) Gross turnover Rs.______________________.

(iii) Tax payable Rs.______________________ Tax paid Rs.__________________.

Place.....................   ....
Date......................   Signature of the dealer

I, ... do hereby state that what is stated herein is true to the best of my knowledge and belief.

Place.....................   ....
Date......................   Signature of the dealer

F O R M 22

[See rule 24(4)]

Order permitting a dealer to furnish return for different period

Shri____________ who is carrying on the business known as ____________and is a dealer holding registration certificate No. _______ dated _________under the Chhattisgarh Value Added Tax Act. 2005 whose only/* principal place of business within the jurisdiction of the Commercial Tax Officer______________ is situated at__________ Town/*Village ________ District___________ Tehsil_________ Municipal ward No.___________ (for municipal area only) is hereby permitted under proviso to sub-section (l) of section 19 of the said Act and rule 24 of the Chhattisgarh Value Added Tax Rules, 2006 to furnish return for different period in form 17 for the period from ________ to___________ on or before __________ (date) in lieu of the quarterly returns under rule 20(2)(a) of the said rules subject to the following conditions in respect of the place(s) of business specified below:

Place____________ Registration Certificate No.__________

(l) The said dealer shall pay for the period specified in column (l) of the Schedule appended hereto on or before the date specified in column (2) of the said schedule the amount specified in column (3) thereof.

S C H E D U L E

Quarter for which tax is payable.	Last date for payment of tax	Amount of tax to be paid.
(l)	(2)	(3)

(2) For the last quarter, namely, for the period from _______to ________ the dealer shall pay as tax the difference between the amount of tax payable according to his return for such different period and the tax already paid for the earlier quarters as mentioned in the above schedule.

(3) The dealer shall furnish along with the return for such period copies of treasury receipted chalans for all the quarters in respect of which tax has been paid.

(4) This permission is liable to be cancelled by the Commercial Tax Officer at any time on account of any infringement of the conditions mentioned in sub-rule (4) of rule 24 of the said rules.

Place__________________ Signature ______________

Date___________________

Designation ____________

*Strike out whichever is not applicable.

FORM 23

[See rule 25(1)]

Notice under section 19(5) (a) of the Chhattisgarh Value Added Tax Act, 2005

To,

(Name) ....
(Address) ....
TIN ....

Whereas I have reason to believe that the particulars given by you in your return (s) for the period _____________ to__________________ are not correct in so far as they relate to the application of the correct rate of tax/*the calculation of the tax and*/or interest payable*/claim of deduction in respect of _______________ */claim of input tax rebate.

Now, therefore, you are directed to appear in person or by person authorised by you in writing under sub-section (1) of section 24 being heard in this regard at _______________ (place) _______________ (time) on _____________ (date).

Seal   Signed ______________________

Date _________________   (Designation) _________________

*Strike out whichever is not applicable.

F O R M 24

[See rule 25(2)]

Notice under section 19(5)(b) of the Chhattisgarh Value Added Tax Act, 2005 for demand of additional tax/interest

To,

(Name) ....
(Address......................................
TIN ....

On verification of the return (s) for the period from __________________ to __________________ given by you, it is found that, -

(i) tax payable by you during the said period at the correct rate of _______________ amounts to Rs. __________.

(ii) interest payable by you during the said period amount to Rs. ______________.

(iii) a deduction of an amount of Rs. __________ has been wrongly claimed by you on which you are liable to pay tax of Rs. __________ at the rate of ___________.

(iv) input tax rebate of an amount of Rs. ___________ has been wrongly claimed by you and the said amount of tax is payable by you.

A total amount of Rs. ___________ by way of tax/interest is payable by you.

You are hereby directed to pay the sum of Rs. ___________ (in figures) ________________ Rs. _____________ (in words) into the government treasury at _________________ on or before (date) _________________ and to produce the copy of the treasury receipted challan in proof of payment before the undersigned not later than (date) __________ failing which the said sum of Rs. _____________ (in figures) Rs. ______________ (in words) shall be recovered from you as arrears of land revenue.

Seal
Date ____________

Signed _________________________
(Designation) _____________________

*Strike out whichever is not applicable.

FORM 25
[See Rule 26]
Return by person liable for tax deduction at source

Return of tax payable for the period from ___________to_______________
Name of the person____
Address ____
Registration Certificate No.____

S. No.	Details of Suppliers/ Contractors-name and Address, Regn. No.(if any)	Date of payment	Amount paid	Nature of supply/ contract for which payment relates	Tax deducted from payment		Remark
					Rate of tax	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Amount of tax payable ……………........…………….
Amount paid with Challan No. and date ………………….

The above statements are true to the best of my knowledge and belief.

Place………………........
Signature……………………
Date………………........
Status……....……………..….

ACKNOWLEDGEMENT
(Particulars of name and address to be filled by the person)

Received return for the period from …………….to………………with Challan No…………….. date for Rs…………….. Name of the person………………………… Full Address…………………… …………………………………………………….

Place ……………………………
Date …………………………….

Signature with full name and designation
of the receiving officers

FORM 26
[See Rule 27(2)]
Declaration

I,..........a dealer holding registration certificate No........under the Chhattisgarh Value Added Tax Act. 2005, in.........circle hereby declare that the goods particulars of which have been given in Appendix I below and purchased by me from Shri.........a dealer holding registration certificate under the said Act have been sold by me in the course of export out of territory of India as per details given in Appendix II below and the said goods were purchased by me after and for the purpose of complying with the agreement or order No......dated.......for or in relation to such export.

I further declare that exemption from tax under the said Act in respect of these goods has not been claimed and that no other declaration has been issued to any other person in the State of Chhattisgarh in respect of these goods.

Signature ....
Name of the person signing the declaration ....
Place..................... Status of the person signing the declaration in relation to
Date...................... the exporter.......................

APPENDIX-I

Description of goods purchased	Quantity	Value Rs.	P.
(1)	(2)	(3)	
	Total		

Total value (in figures) Rs....................(in words)
Rs....................................only

APPENDIX-II

Details regarding export :

(1) Name of airport*/ seaport/ land custom station through which goods have been exported	....
(2) Name of the airlines*/ship/railway/goods vehicle or other means of transport through which export took place.	....
(3) Number and date of air consignment note/bill of lading*/ railway receipt*/goods vehicle receipt/ postal receipt/any other document in proof of export of goods across the custom frontier of India (certified copy of such air consignment note/bill of lading/ railway receipt/goods vehicle receipt/postal receipt/other documents to be enclosed).	....
(4) Description/quantity/weight and value of the goods exported under documents referred to in item (3) above.	....

Signature.........................
Name of the person signing the declaration
Place..................... ....

Date...................... Status of the person signing the declaration in relation to the exporter.................

*Strike out whichever is not applicable.

FORM 27

(See rule 29)

Notice under section 21(4) of the Chhattisgarh Value Added Tax Act. 2005.

To,

(Name)____________
(Address)__________
Registration No._______

Whereas I desire to satisfy myself that the returns furnished by you in respect of the period from __________ to_______ are correct and complete,

Now, therefore, you are hereby directed,-

(i) to appear in person or by an agent,
(ii) to produce evidence or have it produced in support of the returns, and
(iii) to produce or cause to be produced accounts, registers, bills, invoices or cash memoranda, or other documents pertaining to the business

at____________(place)__________(Time)_______on(date)______________

(Signed)_____________

Seal Designation__________

FORM 28

[see rule 30(1)]

Notice under section 19(4), 21(5), 21(6), 22 and 54 of the Chhattisgarh Value Added Tax Act. 2005

To,

(Name) Shri)____________________
(Address)_______________________
(Registration No.) ________________

Whereas,

*You have failed to furnish return (s) as required by notice in that behalf served on you under section 19(l) and have thereby rendered yourself liable to pay interest/ penalty under section 19(4).

O R

*You being a registered dealer have failed without any sufficient cause to furnish return (s) in time for the period (s)_ from_________ to__________ and have thereby rendered yourself liable under section 19(4) to pay interest / penalty.

O R

*You being a registered dealer have failed to furnish return (s) and/ or the statement in form 18 in time for the period (s) from_______ to_____ and have thereby rendered yourself liable under section 21(5) to be assessed to the best of judgment.

OR

You being a registered dealer have not maintained any accounts or have not employed any regular method of accounting or the accounts maintained by you are not in accordance with the provisions of sub-section (1) of section 41 the method employed is such that no proper assessment can be made and have thereby rendered yourself liable under section 21 (5) to be assessed to the best of judgement.

OR

*You being a registered dealer have knowingly furnished incomplete or incorrect return (s) from________ to________ and have thereby rendered yourself liable under section 21(5) to be assessed to the best of judgement.

O R

*You being a dealer liable to pay the tax under section 5 in respect of the period (s)_ from______________ to_______ have failed to apply for registration and thereby rendered yourself liable to be assessed to the best of judgment and penalty under section 21(6).

O R

* I have reason to believe that during the period(s) from_______ to________ you have been *under-assessed /*your turnover* /has escaped assessment/*has been assessed at a lower rate*/deduction there from has wrongly been allowed /* input tax rebate has wrongly been allowed in the assessment order, you have to be assessed */ re-assessed in consequence of the

judgment of ________, thereby rendering yourself liable for reassessment and penalty under section 22.

Here state reasons ____________

OR

*I am satisfied that you have concealed your turnover or the aggregate of purchase prices in respect of goods worth Rs._______/you have furnished false particulars of your sales and purchases in your return (s) /*you have furnished a false return for the period from__________ to_________ and have thereby rendered yourself liable to be assessed under section 21(5) to the best of judgement and to penalty under section 54.

NOW, THEREFORE, you are hereby called upon to show cause on__________ why you should not be so assessed/*re-assessed to the best of judgement / why a penalty should not be imposed upon you.

Further, you are hereby directed to attend in person or by a person authorised by you in writing under sub-section (l) of section 24 before me for being heard in this regard and to produce or cause to be produced your books of accounts and the documents in respect of the above period and any evidence on which you rely in support of your objection at _________(place)_________(time) on ________ (date).

(Signed)_____________

Seal
Designation__________

Date ....

Note:- Strike out whichever is not applicable.

F O R M 29

[See rule 31 (1)]

Notice under section 16(6), 25(8), 42(2), 54(2), 57(6) of the Chhattisgarh Value Added Tax Act. 2005 and rule 82 of the Chhattisgarh Value Added Tax Rules, 2006.

To,

(Name) Shri______________
(Address)_______________
R.C. NO. _______________

* You being a dealer liable to get youself registered within the prescribed time have failed without reasonable cause to get yourself registered and have thereby rendered yourself liable to penalty under sub-section (6) of section 16.

OR

* You being a dealer liable to pay the tax assessed or penalty imposed or any other amount due from you within the time for payment specified therefor in the notice of demand have failed to pay the same and have not obtained any order under sub-section (7) of section 25 or being liable to pay the tax or penalty in accordance with the order passed under the said sub-section (6) have failed to pay the same and have rendered yourself liable to penalty under sub-section (8) of the said section .

OR

* You having failed to_________(here mention the particulars of the contravention committed) have contravened the provisions of sub-section (l) of section 42, and have thereby rendered yourself liable to penalty under sub-section (2) of section 42.

OR

I am satisfied that you have concealed your turnover/*aggregate of purchase prices/*you have furnished false particulars of your sales/*purchases in your return/*returns for the period from ___________ to ______________/ you have furnished false return/returns for the period from ______________ to ________________ and thereby rendered yourself liable to penalty under sub-section (2) of section 54.

OR

* I have reason to believe that you have stored/*kept goods liable to tax without accounting for them in books & registers/*accounts maintained by you with a view to evade payment of tax and have thereby rendered yourself liable to penalty under clause (c) of sub-section (6) of section 57.

OR

* You have contravened the provisions of rule ____________ herein mention the rule) of the Chhattisgarh Value Added Tax Rules, 2006 and thereby rendered yourself liable to penalty under rule 82 of the said Rules.

Now, therefore, you are hereby called upon to show cause personally or through a person authorised by you in writing in that behalf being a person specified in section 24 at (Place) ______________ (time) _____________ (on) _________ (date) ______ why a penalty should not be imposed upon you Further you are required to present yourself or through the authorised person on the said date, place and time to be heard in this regard.

You are also required to produce any evidence on which you rely in support of your objection (if any).

Seal Signature_____________

Date__________ Designation_____________

* strike out whichever is not applicable.

F O R M 30

[See rule 32(1)]

Order of assessment and/or penalty.

Name of the dealer____________________
Location of place of business_________
Registration certificate No.__________
Assessment year _______________Case No.________
Period of assessment________________
(i)Account books produced___________
(ii)Method of accounting___________
Section with sub-section under which assessment ______________
made and/or penalty imposed.

	As per returns	As determined
1. (a) Gross turnover		
(b) Less,-	--------------	------------
Sale price of goods returned within six months of sale	-------------	-------------
Total	-------------	--------------
Net Turnover	-------------	--------------
2. Less - Deductions,-		
(i) Turnover of goods declared tax-free under section l5	--------------	--------------
(ii) Turnover of goods sold :		
(a) outside the state		
(b) in the course of inter state trade or commerce		
(c) in the course of export out of the territory of India		
Total	--------------	-------------

3. Balance turnover
(i) balance

4.	Incidence wise break up of turnover	In relation to goods liable to tax under section 8(i)		In relation to goods liable to tax under section 8(ii)	
		As per returns	As determined	As per returns	As determined
(1)	(2)	(3)	(4)	(5)	(6)

(ii) Less,-

(a) Turnover of tax paid goods				
(b) Amount collected by way of tax				

Total (ii)				

(iii) Net taxable turnover (Rate wise breakup)

Taxable under section 8(i)			Taxable under section 8(ii)
at 1%	at 4%	at 12.5%	at 25%
(1)	(2)	(3)	(4)
Total			

(iv) Tax payable

Taxable under section 8(i)			Taxable under section 8(ii)
at 1%	at 4%	at 12.5%	at 25%
(1)	(2)	(3)	(4)
Total			

(v) Aggregate of taxable purchase Prices ______ ______ ______ ______

(vi) Tax payable under section 9 ______ ______ ______ ______

(vii) Tax payable under section 13(5) ______ ______ ______ ______

(viii) Interest, if any payable under Section 19(4)(a) ______ ______ ______ ______

(ix) Total amount of tax and interest payable ______ ______ ______ ______
{(iv) + (vi) + (vii)} ______ ______ ______ ______

5. Amount of penalty imposed, -
(i) under section ………………………… …………………………
(ii) under section ………………………… …………………………
(iii) under section ………………………… …………………………
(iv) under section ………………………… …………………………
(v) under rule 82 ....

Total

6. Total amount of tax/interest/ penalty payable (4(viii)+5)

7. Aggregate of purchase prices of goods specified in schedule II made from registered dealers during the year under assessment, - As per returns ------------- As determined -------------

(a) for sale within the state ---------- -----------

(b) for use or consumption or use in manufacture or use in mining of any goods specified in schedule II for sale --------- -----------

Total (a) + (b) ------------ -----------

(ii) Input tax rebate obtained by /allowed to the dealer

As per returns				As determined			
Under section 13(1)(a)	Under section 13(1)(b)	Under section 13(1)(c)	Under section 73	Under section 13(1)(a)	Under section 13(1)(b)	Under section 13(1)(c)	Under section 73
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total				Total			

(iii) Input tax rebate to the credit of the dealer at the beginning of the year-

As per returns				As determined			
Under section 13(1)(a)	Under section 13(1)(b)	Under section 13(1)(c)	Under section 73	Under section 13(1)(a)	Under section 13(1)(b)	Under section 13(1)(c)	Under section 73
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total				Total			

(iv)Total input tax rebate to ---------- -----------
the credit of dealer during
the year (ii) + (iii) ---------- -----------

8. Total amount of tax, interest ---------- -----------
and/or penalty if any payable
(as per item 6)
---------- -----------

9. Less input tax rebate to the ---------- -----------
credit of the dealer (As per
item 7(iv)) ---------- -----------

10. Net amount of tax and / or ---------- -----------
penalty/interest payable
(8-9)
---------- -----------

11. Amount of tax deducted ---------- ------------
under section 27

12. Tax/interest paid with ---------- -----------
chalan No. and date ___________ ____________

13. Input tax rebate to credit ---------- -----------
of dealer if any adjusted
towards the amount of ---------- -----------
Central Sales Tax payable
for the period under
assessment or to any other
dues under the Act or the
Central Sales Tax Act.

14. Balance of the input tax rebate to the credit of the dealer at the end of the year to be carried over for adjustment towards the tax payable for the subsequent period.

Under section 13(1)(a)	Under section 13(1)(b)	Under section 13(1)(c)	Under section 73
(1)	(2)	(3)	(4)
Total			

15. Total balance of tax and
penalty due for payment ---------- ----------

16. Amount of tax / interest paid
in excess

17. Amount of input tax rebate ---------- --------
to be refunded

Details of the order

____

Seal
dated_____

Signature_______________
Designation______________

FORM 31
[See rule 34(1)]
Application for enrolment as a Tax Practitioner

To,
The Commissioner of Commercial Tax,
Chhattisgarh,
Raipur

I,......................(Full name) ....(Father's name) hereby apply for enrolment as a Tax Practitioner under sub-rule (1) of rule 33 of the Chhattisgarh Value Added Tax Rules, 2006.

2. I declare that I possess the under mentioned qualification specified in sub-section (2) of section 24 of the Chhattisgarh Value Added Tax Act, 2005 for which I attach herewith an attested copy of...............(here mention one of the qualifications mentioned in clause (b)/*(c) of sub-section (2) of section 24 of the said Act)

Signature......................................
Permanent address........................
Place..................... Present address (if different from permanent
Date .... address)............

* Strike out whichever is not applicable.

F O R M 32

{see rule 34(3)}

Register of tax Practitioners enrolled under section 24(3) of the Chhattisgarh Value Added Tax Act, 2005.

S.No.	Date of application for enrolment	Name of the applicant with father's name	Date of enrolment	Enrolment number	Present and Permanent address.
(l)	(2)	(3)	(4)	(5)	(6)

Qualification	Signature of comm- -issioner	Date of removal	Reasons for removal	Remarks
(7)	(8)	(9)	(10)	(11)

F O R M 33

[see rule 34(3)]

Enrolment Certificate

Certified that shri _________(Full name)______________ son of_________(Full name) of__________(Permanent address) has been enrolled as a Tax Practitioner vide enrolment number ________with effect from__________

Place________ Signature _____________

Dated_________ Commissioner of Commercial Tax

Chhattisgarh

Seal

Second Copy

FORM 34

[see rule 36(2)]

(To be retained in the Treasury)

CHALAN

The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax/penalty/registration fee/Interest paid to _______Government treasury/sub-treasury/branch of bank of____________

By whom tendered	Name and address of the dealer on whose behalf money is paid and R.C.. No. and case No. if any	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)

(a) Tax according to Rs. P.
return for the period
from _______to________

(b) Tax demanded after
assessment for the year

(c) Purchase tax
(d) Composition amount
(e) Penalty
(f) Interest
(g) Miscellaneous

Under Rs. (in words)

Total Rs.______________________________(in figures)
Rs.___________________________________(in words)
Dated ________

Signature of the dealer or
depositor

For use in the Treasury or Bank

l . Received payment of Rs.____________________(in figures)
Rs.____ (in words)

2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

ORIGINAL
FORM 34

[see rule 36(2)]
(To be sent by the Treasury to Commercial Tax Officer)

CHALAN

The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax/penalty/registration fee/Interest paid to ________Government treasury/ sub-treasury/branch of the bank of __________

By whom tendered	Name and address of the dealer on whose behalf money is paid and R.C. No. and case No. if any	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)

(a) Tax according to return for the period from _______to________
(b) Tax demanded after assessment for the year ---------------------
(c) Purchase tax
(d) Composition amount
(e) Penalty
(f) Interest
(g) Miscellaneous

Under Rs.(in words)

Total Rs.______________________________(in figures)
Rs.___________________________________(in words)
Dated ________

Signature of the dealer or depositor

For use in the Treasury or State Bank

l. Received payment of Rs.____________________(in figures)
Rs.____ (in words)

2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

Third Copy
FORM 34

[see rule 36(2)]
(To be given to the payer for being sent to Commercial Tax Officer)

CHALAN

The Chhattisgarh Value Added Tax, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax/penalty/registration fee/Interest paid to _________Government treasury/sub-treasury/branch of the bank of __________

By whom tendered	Name and address of the dealer on whose behalf money is paid and R.C. No. and case No. if any	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)

(a) Tax according to return for the period from _______to________

(b) Tax demanded after assessment for the year ---------------------

(c) Purchase tax
(d) Composition amount
(e) Penalty
(f) Interest
(g) Miscellaneous

Under Rs. (in words)

Total Rs.______________________________(in figures)
Rs._________________________________(in words)
Dated ________

Signature of the dealer or depositor

For use in the Treasury or State Bank

l. Received payment of Rs.____________________(in figures)
Rs._______________________________________ (in words)

2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

Fourth Copy
FORM 34

[see rule 36(2)]
(To be given to the payer for his own use)

CHALAN

The Chhattisgarh Value Added Tax, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act).

Chalan of tax/penalty/registration fee/Interest paid to ________Government treasury/ sub-treasury/branch of the bank of __________

By whom tendered	Name and address of the dealer on whose behalf money is paid and R.C. No. and case No. if any	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)

(a) Tax according to return for the period from _______to________

(b) Tax demanded after assessment for the year ---------------------

(c) Purchase tax
(d) Composition amount
(e) Penalty
(f) Interest
(g) Miscellaneous

Under Rs. (in words)

Total Rs.______________________________(in figures)
Rs.___________________________________(in words)
Dated ________

Signature of the dealer or depositor

For use in the Treasury or State Bank

l. Received payment of Rs.____________________(in figures)
Rs.____ (in words)
2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

Fifth copy
FORM 34

[see rule 36(2)]
(To be sent by the Treasury officer to the Accountant General)

CHALAN

The Chhattisgarh Value Added Tax, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax/penalty/registration fee/Interest paid to __________Government treasury/sub-treasury/branch of the bank of ___________

By whom tendered	Name and address of the dealer on whose behalf money is paid and R.C. No. and case No. if any	Payment on account	Amount (to be entered in figures)
(1)	(2)	(3)	(4)

(a) Tax according to return for the period from ________to_________
(b) Tax demanded after assessment for the year ---------------------
(c) Purchase tax
(d) Composition amount
(e) Penalty
(f) Interest
(g) Miscellaneous

Under Rs. (in words)

Total Rs.________________________________(in figures)
Rs.____________________________________(in words)
Dated _________

Signature of the dealer or depositor

For use in the Treasury or State Bank

l. Received payment of Rs.____________________(in figures)
Rs.____ (in words)
2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

Second Copy

FORM 35

[see rule 36(2)]
(To be retained in the Treasury)
CHALAN

The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax paid to ____Government treasury/sub-treasury/ branch of bank of________

By whom tendered	Name and address of the dealer from whom the amount of tax deducted and on whose behalf money is paid and his R.C. No. if any	Amount (to be entered in figures)
(1)	(2)	(3)
Under Rs. (in words)		

Total Rs.________________________________(in figures)
Rs._____________________________________(in words)

Dated ________

Signature of the dealer or depositor

For use in the Treasury or Bank

l . Received payment of Rs.____________________(in figures)
Rs.____ (in words)

2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

Original

FORM 35

[see rule 36(2)]

(To be sent by the Treasury to Commercial Tax Officer)

CHALAN

The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax paid to ___Government treasury/sub-treasury/ branch of bank of__________

By whom tendered	Name and address of the dealer from whom the amount of tax was deducted at source on whose behalf money is paid and his R.C. No. if any	Amount (to be entered in figures)
(1)	(2)	(3)
Under Rs. (in words)		

Total Rs.______________________________(in figures)

Rs.________________________________(in words)

Dated ________

Signature of the dealer or depositor

For use in the Treasury or State Bank

l . Received payment of Rs.____________________(in figures)

Rs._______________________________________ (in words)

2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

Third Copy
FORM 35

[see rule 36(2)]
(To be given to the payer for being sent to Commercial Tax Officer)

CHALAN

The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax paid to ________Government treasury/sub-treasury/branch of bank of____________

By whom tendered (Give name of the person)	Name and address of the dealer from whom the amount of tax was deducted at source and on whose behalf money is paid and his R.C. No.	Amount (to be entered in figures)
(1)	(2)	(3)
Under Rs. (in words)		

Total Rs.______________________________(in figures)
Rs.___________________________________(in words)
Dated ________

Signature of the dealer or depositor

For use in the Treasury or State Bank

l . Received payment of Rs.____________________(in figures)
Rs.____ (in words)
2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

Fourth Copy

FORM 35

[see rule 36(2)]

(To be given to the payer for his own use)

CHALAN

The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax paid to ____Government treasury/sub-treasury/ branch of bank of_________

By whom tendered (Give name of the person)	Name and address of the dealer from whom the amount of tax was deducted at source and on whose behalf money is paid and his R.C. No. if any	Amount (to be entered in figures)
(1)	(2)	(3)
Under Rs. (in words)		

Total Rs.______________________________(in figures)

Rs._________________________________(in words)

Dated ________

Signature of the dealer or depositor

For use in the Treasury or State Bank

l . Received payment of Rs.____________________(in figures)

Rs.____ (in words)

2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

Fifth copy

FORM 35

[see rule 36(2)]

(To be sent by the Treasury Officer to the Accountant General)

CHALAN

The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)

Chalan of tax paid to ________Government treasury/sub-treasury/branch of bank of____________

By whom tendered (Give name of the person)	Name and address of the dealer from whom the amount of tax was deducted at source and on whose behalf money is paid and his R.C. No. if any	Amount (to be entered in figures)
(1)	(2)	(3)
Under Rs. (in words)		

Total Rs.______________________________(in figures)

Rs.____________________________________(in words)

Dated ________

Signature of the dealer or depositor

For use in the Treasury or State Bank

l . Received payment of Rs.____________________(in figures)

Rs.____ (in words)

2. Date of entry

Treasurer Accountant Treasury Officer/Agent or Manager

F O R M 36

[(see rule 39(l)]

Notice of demand for payment of tax, interest, penalty, or any other dues payable under the Chhattisgarh Value Added Tax Act, 2005.

To,

Shri (Name of the dealer or person, as the case may be)_______

Address________________

Registration Certificate No.____________

Take notice that,-

(i) *You have been finally assessed under the Chhattisgarh Value Added Tax Act, 2005, to a tax of Rs. ________ _______ (in figures) Rs. _______________(in words) only for the period from ______ to ___________ which is payable by you.

(ii)*A penalty of Rs. __________under section/*rule _______has been imposed on you.

(iii) *An amount of Rs. _______as interest payable by you under section ________has been levied.

2. This*tax/*penalty /*interest includes Rs._________/_________ already paid by you towards tax/*penalty/ *interest and the balance is Rs.__________

3. You are hereby directed to pay the sum of Rs._______(in figures) Rs._________(in words) only into the Government Treasury at ____________on or before (date)_________and to produce the copy of the treasury receipted chalan in proof of payment before the undersigned not later than the __________day of _____________ failing which the said sum of Rs.____________(in figures) Rs.______________________ (in words) only will be recovered from you as an arrear of land revenue.

4. A copy of the assessment order/*order imposing penalty is attached.

Seal

Date___________ Signed__________________

Designation______________

*Strike out whichever is not applicable.

F O R M 37

[see rule 41]

Intimation under sub-section (l2) of section 25 of the Chhattisgarh Value Added Tax Act, 2005.

To,
Shri___________(dealer or person)
_______________(address)

With reference to your assessment for the period from________ to __________ the amount payable by you has been enhanced/*reduced/*anulled in consequence of an order dated_______ passed under section 48/ *49 /*56 of the Chhattisgarh Value Added Tax Act, 2005 by ________(here give the designation of the authority who passed the order enhancing /*reducing *annulling the amount payable by the dealer). The amount due from you is now Rs.________.

Seal

____

Date__________ Signature of the Assessing Authority

Copy forwarded to the Commercial Tax Officer-cum-Additional Tahsildar ____to whom a revenue recovery certificate had been issued in this case for amending the revenue recovery certificate accordingly.

____

Signature of the Assessing Authority

*Strike out whichever is not applicable.

FORM 38

[see rule 43(l)]

Notice under sub-section (3) of section 26 of the Chhattisgarh Value Added Tax Act, 2005.

To,

(Name)________________
(Address)________________
(R.C.No.)______________

Whereas, you being a registered dealer have failed to furnish the return as required by sub-section (l) of section 19 and have failed to pay the tax in accordance with the provisions of sub-section (2) of section 25 for the period from _________ to _________ by the due date and thus, the tax payable for the said period has become payable, under sub-section (l) of section 26 in advance of an assessment which may be made under section 21.

And whereas, the amount of tax payable in advance under sub-section (l) of section 26 has been computed by the undersigned at Rs. (in words)___________ only) in accordance with the provisions of clause (a)/*(b)/*(c) of sub-section (2) of the said section.

Now, therefore, you are hereby directed to pay the sum of Rs. ____________ (in words) Rs.______________ on account of tax payable in advance of an assessment which may be made under section 21 into the Government Treasury at ________before the expiry of seven days from the date of receipt of this notice and to produce the receipt in proof of the payment before the undersigned within three days thereafter failing which the said sum of Rs. ________________ (in words) Rs.___________ only) shall be recovered from you as an arrear of land revenue.

2. Please take notice that if you now furnish the return for the aforesaid period and pay the amount of tax for the said period according to such return into Government Treasury at __________before the time mentioned in paragraph l of this notice and produce the receipt in proof of the payment before the undersigned before the time mentioned in paragraph l above or if you prove to the satisfaction of the undersigned within seven days of the receipt of the notice that the return for the above said period has already been furnished by you this notice shall stand cancelled.

Seal
dated_____

Signature__________________
Designation__________________

*Strike whichever is not applicable.

FORM 39

[See rule 44(2)(a)]

Certificate in respect of amount deducted under sub-section (1) of Section 27 of the Chhattisgarh Value Added Tax Act, 2005

Certified that the under mentioned goods have been purchased for Rs.................inclusive of commercial tax of Rs.......... from M/s. ....a dealer holding registration certificate No............... .... under the Chhattisgarh Value Added Tax Act, 2003, under purchase order No......... dated........ / *as per bill/*cash memo/*challan No........dated.......for and on behalf of the office of _________of the Central Government/*the State Government and an amount of Rs....... equal to the amount payable to the said dealer by way of commercial tax has been deducted from his bill and that the said amount has been paid into the Government treasury within the period specified in rule 44(1) of the Chhattisgarh Value Added Tax Rules, 2006 vide challan (Form 35) number ______ dated ____

Seal ....

Signature of the Officer Authorised to make purchases on behalf of the Central/State Government/

Place....................

Date.....................

*Strike whichever is not applicable.

FORM 40

[See rule 44 (2)(b)]

Certificate in respect of amount deducted under sub-section (2) of section 27 of the Chhattisgarh Value Added Tax Act, 2005.

Certified that an amount of rupees ______________________ has been deducted at source as required by the provision of sub-section (2) of section 27 of the Chhattisgarh Value Added Tax Act, 2005 from the amount payable to the contractor ________________________________ (Name) of _________________________________ (Address of the place of business) holding registration certificate No.______________________ under the said Act towards the value of the contract for ___________________________ executed at _________________________ during the period from ____________________ to __________________ and that the amount so deducted has been paid by me into the government treasury vide chalan (Form 35) No.____________________________ dated ________ within the period specified in rule 44(1) of the Chhattisgarh Value Added Tax Rules, 2006.

Seal

____

Signature of the person letting out of the contract himself or for or on behalf of the Central Government/ State Government/Public Sector undertaking/local body/statutory public limited company.

Place_________________

Date__________________

Add-------------

FORM 41

[see rule 44(4)(a)]

Application for grant of a certificate under section 27 of the Chhattisgarh Value Added Tax Act, 2005

To,

The Commercial Tax Officer,

_______________(Circle),

I, ________________________ (Name) of _____________________________(Name of the business) ___________________ (Address) holding registration certificate No_____________ under the Chhattisgarh Value Added Tax Act. 2005 request for grant of certificate under section 28 of the said Act. to be issued to ___________________ (Name, designation and address of the authorized officer purchasing goods on behalf of the Central Government/State Government or Name and address of the person letting out a contract for

(1) Description of goods ________________________________

(2) Date on which/period within which supplied ____________________

(3) Purchase order/Contract No. and date ____________________________

(4) Value of the purchase order/contract ___________________________

I hereby declare that the particulars given above are true to the best of my knowledge and behalf.

(Signature of the applicant)
with name and status.

FORM 42
[see rule 44(4)(b)]
Certificate

To,

____
____
____

I, hereby direct you to pay the sum to___________________(name and address of the dealer/contractor) holding registration certificate No._______________(if any) under Chhattisgarh Value Added Tax Act. 2005 on account of the sale or supply/ contract order No__________ date______________ for Rs._____________________(in figures)_______________________________
in words) ____ without deduction of any amount or deduction at .... rate towards tax payable.

Seal
Place
Date

Signature
Deputy Commissioner of Commercial Tax,
_____________________________Division

*Strike out whichever is not applicable.

FORM 43

[see rule 44 (5)]

Quarterly statement showing the particulars of the amount of tax deducted at source and its payment under section 27 of the Chhattisgarh Value Added Tax Act. 2005

1. Name of the office of the department of the *Central/ State Government*/Public Sector undertaking*/Municipality*/ Municipal Corporation*/Statutory Authority*/ Public Limited Company with place of the office and address. ____________________________ ________________

2. Period________________________ from _________________ to__________________

PART - A

Particulars relating to goods purchased from a registered dealer:-

S.No.	Name of the registered dealer from whom goods were purchased during the quarter with his RC No.	Description of goods purchased	No. and date of the bill issued by the dealer	Amount of the consideration payable in accordance with the bill.
(1)	(2)	(3)	(4)	(5)

Amount of tax under section8(i)* 8(ii) of the Chhattisgarh Value Added Tax Act. 2005	Amount of tax deducted at source under section 27(1) of the Chhattisgarh Value Added Tax Act. 2005	Date of payment of the tax shown in column (7) with chalan No. and date.	Date of issue of the certificate in form 39 to the selling registered dealer.
(6)	(7)	(8)	(9)

PART - B

Particulars relating to goods supplied by the contractor in the execution of a works contract:-

S.No.	Name of the contract with his RC No.	Nature of the contract	Description of the goods supplied in the execution of the contract	No. and Date of the running bill given by the contractor during the period.
(1)	(2)	(3)	(4)	(5)

Amount of the running bill	Amount of tax deducted at source	Date of payment of the tax shown in column (7) with Chalan No. and Date	No. and Date of issue a certificate in form 40 to the contractor.
(6)	(7)	(8)	(9)

Place___________ Signed________________________

Date___________ Name and designation of the authorized officer

Note:- Strike out which ever is not applicable.

FORM 44

[see rule 45]
Notice under section 29 (l) of the Chhattisgarh Value Added Tax Act, 2005.

To,

(Name)____________
(Address)_________

Whereas the sum of Rs._______ is due from________(name and address of the dealer with R.C. No. if any) on account of _________________________________,

I, _____________hereby require you under section 29(l) of the Chhattisgarh Value Added Tax Act, 2005 to pay into the Government Treasury at_________ on or before _______(date) and to produce the receipt in proof of the payment before me not later than the______ day of______ any amount due from you to, or held by you for or on account of the said_______ of ____ upto the amount of arrears shown above, and also require you to pay money which may subsequently become due from you to him/*them or which you may subsequently held for or on account of him/*them upto the amount of arrears still remaining unpaid within ________days of the money becoming due or being held by you as aforesaid as such payment is required to meet the amount due from the above said dealer in respect of arrears of ______________________________.

Please note that any payment made by you in compliance with this notice is in law deemed to have been made under the authority of the above named dealer and money receipt will constitute a good and sufficient discharge of your liability to the person to the extent of the amount specified in the receipt.

Please also note that if you discharge any liability to the above named dealer after receipt of this notice, you will be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the above named dealer for payment of tax and penalty, whichever is less.

Please note further that if you fail to make payment in pursuance of this notice, proceedings will be initiated to recover the said amount from you as an arrear of land revenue.

A copy of this notice is being sent to______(dealer).

Seal________ Signature_____________
Designation____________

*Strike out whichever is not applicable.

F O R M 45

[see rule 46 (1)]

Notice for forfeiture of any amount under section 37(3) of the Chhattisgarh Value Added Tax Act, 2005

To,

______________(Name of the person)
______________(Address)
______________(R.C.No. if any)

Whereas I have reason to believe, that during the period from __________to ______ you have collected by way of tax a sum of Rs. __________ in contravention of the provisions of sub-section (l) of section 37 of the Chhattisgarh Value Added Tax Act, 2005.

Now, therefore, you are hereby directed to attend personally or through a person authorised by you in writing under section 24 of the said Act at_____ (place) at_______(time) on ________(date) and show cause why the sum of Rs. _______or such other sum as may be finally determined as collected by you in contravention of the provisions of sub-section (l) of section 37 of the said Act be forfeited under the provisions of sub-section (3)_ of that section.

Seal

Place________ Signature _____________
Dated_________ Designation _____________

FORM 46

[See rule 46(3)]

Application for refund of the unauthorisedly collected amount forfeited under section 37 of the Chhattisgarh Value Added Tax Act, 2005

To,

The Commercial Tax Officer,
..................................Circle.

I,.........(Name of the person).......(address) hereby make an application for refund of a sum of Rs....... unauthorisedly collected from me by..........(Name of the dealer)..........(address) and forfeited by you under sub-section (3) of section 37 of the Chhattisgarh Value Added Tax Act, 2005.

The amount of Rs........ the refund of which is being claimed by me was collected from me by way of tax in respect of the goods..............(description of goods) purchased by me from the aforesaid seller and in support of my claim, I hereby enclose a copy of bill/cash memo No............dated....... for Rs...........issued by the said dealer in respect of the purchase of the aforesaid goods.

Place.....................   Signature........................
Date......................   Name and address..........................

FORM 47

[See rule 47(1)]

Form 47
(See Rule 47(1))
Counter foil
Refund payment order

(under Rs._______ (in words) Rupees

Book No._______
Voucher No.______
Refunds
Order for refund payable to________
R.C.No.________
Assessment case No………….
(If refund accrues under order of assessment)
Date of order _______
Amount Rs.________
Date _____ Signed ______

……………………
signature of the recipient of the voucher
Date of encashment in the Government Treasury
____

Form 47
(See Rule 47(1))
Refund payment order

(under Rs._______ (in words) Rupees

Book No._______
Voucher No.______
Refunds
(for use in treasury only)

To,
The Treasury /Sub-Treasury Officer ………………
1. A refund of Rs……………
(in words)
Rs……………..……… has been sanctioned in favour of Shri/M/s…...............……… …….....… R.C. No.…………..........
under section 39 of the Chhattisgarh Value Added Tax Act, 2005 on account of ……….................…………… ………...
2. No refund of the amount mentioned above has previously been granted to Shri/M/s…………................. …………………...............…
3. Entry of the order of refund has been duly made in the relevant record pertaining to the said dealer under my signature.
4. Please pay to Shri / M/s .... ..….... ……………………
the sum of Rs……….…..
(in words)
Rupees……………..............
…………………………..
and debit to the head ……
………………….......……

Form 47
(See Rule 47(1))
Refund payment order

(under Rs._______ (in words) Rupees

Book No._______
Voucher No.______
Refunds

To,
The Treasury /Sub-Treasury Officer ………………
2. A refund of Rs……………
(in words)
Rs…………………………
has been sanctioned in favour of Shri/M/s………................... ……………R.C. No. …...…… ...
under section 39 of the Chhattisgarh Value Added Tax Act, 2005 on account of ……………............…….... ………………………………
2. No refund of the amount mentioned above has previously been granted to Shri/M/s…………................. …..................……………
3. Entry of the order of refund has been duly made in the relevant record pertaining to the said dealer under my signature.
4. Please pay to Shri / M/s …. ......…………………...……
the sum of Rs………………..
(in words)
Rupees............……………...…
……………………........
and debit to the head …...…
…………………………

Date …….signed…………	Date …….signed…………
Designation……………….	Designation……………….
Pay	Pay
Rs………………………only	Rs………………………only
Place ………………………	Place ………………………
Date …………….. Treasury Officer/sub treasury officer	Date …………….. Treasury Officer/sub treasury officer
Received payment	Received payment
…………………..............	……………………………
claimants signature	claimants signature

ORIGINAL
F O R M 48

[see rule 48(1)]

Refund Adjustment Order

Under rupees____________(in words) Book No. ________
Voucher No.________

To,

The Treasury/ Sub-Treasury Officer,
____

l. A Refund of Rs. _______ (In Words______________________) is sactioned under section 39 of the Chhattisgarh Value Added Tax Act, 2005 in favour of Shri/ M/s _________________________ holding R.C. No. __________ on account of __________ ____

2. No refund of the amount mentioned above has previously been granted to Shri/M/s ____________________________________.

3. Entry of the order of the refund has been duly made in the relevant record pertaining to the said dealer under my signature.

4. The amount of refund is adjusted towards the amount of Rs.___________ due to the dealer on account of _____________ pertaining to the period from _________ to ___________ .

5. Please therefore, debit the said sum of Rs._____________ (in wards_________ __________ ____) to the head ______________ and credit the said sum to the head _________________________ .

Seal Signature _________________
Date Designation _______________
Copy forwarded to _________________

Signature ________________
Designation _____________
____

(For use in the treasury/sub-treasury)

(To be returned by the treasury/sub-treasury to the officer issuing the refund adjustment order)

To
The Commercial Tax Officer/
Assistant Commissioner of Commercial Tax
____

In pursuance of your refund adjustment order no. ___________ dated _________ the sum of Rs.___________ (in wards ____________) has been adjusted in the manner indicated therein on ____________

Signature _________________________
Treasury/sub-treasury officer___________________

DUPLICATE
F O R M 48

[see rule 48(1)]
Refund Adjustment Order

Under rupees____________(in words) Book No. ________
Voucher No.________

To,

The Treasury/ Sub-Treasury Officer,
____

1. A Refund of Rs. _______ (In Words______________________) is sectioned under section 39 of the Chhattisgarh Value Added Tax Act, 2005 in favour of Shri/M/s ________ ___________holding R.C. No. ____________ on account of ________________________ ____________________________________

2. No refund of the amount mentioned above has previously been granted to Shri/M/s ______ ____________________________.

3. Entry of the order of the refund has been duly made in the relevant record pertaining to the said dealer under my signature.

4. The amount of refund is adjusted towards the amount of Rs.___________ due to the dealer on account of _____________ pertaining to the period from _________ to ___________ .

5. Please therefore, debit the said sum of Rs._____________ (in wards___________________ ____) to the head ______________ and credit the said sum to the head _________ ________________ .

Seal Signature _________________
Date Designation _______________

Copy forwarded to _________________

Signature ________________
Designation _____________

____

(For use in the treasury/sub-treasury)
(To be returned by the treasury/sub-treasury to the officer issuing the refund adjustment order)

To,
The Commercial Tax Officer/
Assistant Commissioner of Commercial Tax
____

In pursuance of your refund adjustment order no. ___________ dated _________ the sum of Rs.___________ (in wards ____________) has been adjusted in the manner indicated therein on ____________

Signature ________________________
Treasury/sub-treasury officer_________

TRIPLICATE

F O R M 48

[see rule 48(1)]
Refund Adjustment Order

Under rupees____________(in words) Book No. ________
Voucher No.________

To,

The Treasury/ Sub-Treasury Officer,
____

1. A Refund of Rs. _______ (In Words______________________) is sectioned under section 39 of the Chhattisgarh Value Added Tax Act, 2005 in favour of Shri/M/s _________________________ holding R.C. No. __________ on account of __________ ____
2. No refund of the amount mentioned above has previously been granted to Shri/M/s ____________________________________.
3 Entry of the order of the refund has been duly made in the relevant record pertaining to the said dealer under my signature.

4. The amount of refund is adjusted towards the amount of Rs.___________ due to the dealer on account of _____________ pertaining to the period from _________ to ___________ .

5. Please therefore, debit the said sum of Rs._____________ (in wards___________________ ____) to the head ______________ and credit the said sum to the head __________________.

Seal Signature _________________
Date Designation _______________
Copy forwarded to _________________
Signature ________________
Designation _____________
____

(For use in the treasury/sub-treasury)
(To be returned by the treasury/sub-treasury to the officer issuing the refund adjustment order)

To,

The Commercial Tax Officer/
Assistant Commissioner of Commercial Tax
____

In pursuance of your refund adjustment order no. ____________ dated __________ the sum of Rs.____________ (in wards _____________) has been adjusted in the manner indicated therein on _____________

Signature ____________________________
Treasury/sub-treasury officer_____________________

F O R M 49

[see rule 52(1)]

Interest payment order
Under Rs.________
(in words)
Book No.________
Interest on delayed
refund -Counterfoil
Order for the payment
of interest on delayed
refund.
Name of the dealer
Assessment
case No._____
Date of service of
order directing
the refund _____
Date on which refund
payment order or
refund adjustment
order was issued
period of delay for
which interest is
payable_______
Amount of delayed
refund______
Amount of interest
to be paid on
delayed refund
Rs._______
signed__________
Designation_________
Date_______
Signature of
the receipient

Date of encashment
in the Government
Treasury or
Sub-treasury

Interest payment order
Under Rs.________
(in words)
Book No.________
Interest on delayed
refund
(For use in treasury only)
Order for payment
of interest
(Payable at
the Government
Treasury within
three months of
the date of issue)

To,
The Treasury Officer/

Sub-treasury Officer

1. With reference to the
assessment record of___
bearing registration
certificate No._______
for the period from
_______to__________
an amount of Rs._______
was required to be
refunded to_________

2. The payment of the
said refund was delayed
by a period of________
and the dealer is entitled to
an interest of Rs. _____at %
per annum under section
39(5)of the Chhattisgarh
Value Added Tax Act, 2005

3. A sum of Rs.__________ is
sanctioned as the interest
on the delayed refund.

Interest payment order
Under Rs.________
(in words)
Book No.________
Interest on delayed
refund
(for use in
treasury only)
Order for payment
interest (Payable
at the Government
Treasury within
three months of
the date of issue)

To,
The Treasury
Officer/
Sub-treasury Officer

1.With reference to the
assessment record of_
bearing registration
certificate No.____
for the period from
______to__________
an amount of Rs.____
was required to be
refunded to________

2.The payment of the
said refund was delayed
by a period of _____
and the dealer is entitled to
an interest of Rs___ at %
per annum under section
39(5)of the Chhattisgarh
Value Added Tax Act, 2005

3. A sum of Rs.______ is
sanctioned as the interest
on the delayed refund.

4. No order for the payment of interest has previously been granted and that this order for payment of interest has been entered in the Original record under my signature	4. No order for the payment of interest has previously been granted and that this order for payment of interest has been entered in the Original record under my signature.
5.Please pay to_____	5.Please pay to_____
the sum of Rs.______	the sum of Rs.______
(in figures)Rs._____	(in figures)Rs._____
(in words)_________and	(in words)_________ and
debit it to the head _	debit it to the head
date ______Signature___	date ____ Signature_____
Place ________Date_____	Place ________Date_____
Pay Rs. _______only	Pay Rs. _______only
Date____________	Date____________
Treasury Officer/Sub-Treasury Officer_____	Treasury Officer/Sub-Treasury Officer_____
Received Payment_____	Received Payment_____
Claimant's Signature.	Claimant's Signature.

FORM 50

[See rule 53(1)]

Certificate of Audit of Accounts

I/ *We have to report that the statutory audit of ________________________(Name and Address of the dealer, registration certificate No._________________) was conducted by me / us M/s. ______________________ _______________________in pursuance of the provisions of the Chhattisgarh Value Added Tax Act, 2005, and I/We annex hereto a copy of my/*our audit report dated_________________ along with a copy each of the audited Trading/Manufacturing and profit and loss account for the year ended on ______________________________and a copy of the audit balance sheet on at _______________________________ along with the documents declared under the relevant Act to be part of or annexed to, the profit and loss account and balance sheet.

Further statement showing the purchase and sales of taxable and non-taxable goods and those taxable at different rate separately are annexed hereto and in the case of a manufacturing concern, the raw materials and finished products manufactured separately for each item of goods. Separate statement showing the details of good s exported out side India, sold in the course of inter-State trade or commerce or consigned or branch transferred to other State or purchased from outside the State, goods received on consignment or branch transfer from other State along with a statement of tax collected and remitted are also annexed.

In my /*our opinion and to the best of my/*our information and according to explanations given to me/*us, the particulars given in the audit report are true and correct .Explanatory note is annexed on point where I/*we do not agree.

CHARTERED ACCOUNTANT

PLACE

DATE

NOTES:

1. *Delete whichever is not applicable
2. This report has to be given by :-

(i) A Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (no. 30 of 1949)

AUDIT REPORT

Statement of Particulars

Name and address of the dealer_________________

CGCT.No.-------------

C.S.T.No.--------------

Year ended 31st March		
1.	Books of accounts	

	(i) Maintained (ii) Examined	
2.	Method of accounting employed (indicate whet her any change from the method of accounting employed in the immediately proceeding previous year)	
3.	(i) Method of valuation of opening and closing stock. (ii) State whether there is any change in the method of valuation, of any of the items as compared to the method employed in the immediately preceding previous year.	
4.	Quantitative particulars of principal items of goods, raw materials, finished products etc., dealt with. (In the case of Manufacturing concerns) **<u>(i) Raw materials</u> -** (a) Opening stock (b) Purchases during the year (c) Consumption during the year (d) Sales during the year (e) Transfers (f) Closing stock (g) Yield of finished products (h) Percentage of Yield (i) Shortage **<u>(ii) Finished Products -</u>** (a) Opening stock (b) Purchases during the year (c) Consumption during the year (d) Sales during the year (e) Tranfers (f) Closing stock (g) Shortage and percentage thereof. Note -	

	1. Information in regard to above sub-items may be given to the extent available 2. Separate quantitative details on the above list should be given in respect of by products also.	
Classification of turnover and details of claims -		
5.(i)	Trading account/Manufacturing account in respect of each class of goods taxable at different rates.	
(ii)	Trading account/Manufacturing account in respect of each class of goods for which exemption from tax is claimed.	
(iii)	Total turnover	
(iv)	Trading account/Manufacturing account of inter-State sales	
(v)	Consignment sales account	
(vi)	Commission sales account	
(vii)	Consignment sales made outside the State	
(viii)	Annual turnover of goods taxable at different rates of tax.	
(ix)	Annual purchase prices of goods taxable at different rates of tax	
(x)	Input tax rebate allowable at different rates.	
(xi)	i) The total amount of value added tax collected during the year. ii) The total amount of value added tax due for the year.	
(xii)	The total amount of value added tax paid during the year.	
(xiii)	*Monthly Collections and payment particulars may be given The total amount of C.S.T. collected during the year.	

(xiv) (xv) (xvi) (xvii) (xviii)	The total amount of C.S.T. paid during the year. *Monthly Collections and payment particulars may be given. Whether there is any illegal collection, if so whether the same has been remitted to Government. Interest payable (I) under CG VAT Act (II) under CST Act Interest paid (I) under CG VAT Act (II) under CST Act	
6.	(a) Whether the purchases are supported by bills, invoice, etc., and tax shown separately if not give details. b) Whether the sales are supported by bills, invoice, etc. and tax shown separately if not give details.	
7.	Whether the auditor has come across any violation of the CG VAT Act or rules made there under during the course of audit.	
8.	Whether the auditor has come across any violation of the CST Act and with the rules during the course of audit.	

TRADING ACCOUNT
STATEMENT OF PARTICULARS IN THE CASE OF
A PERSON CARRYING ON BUSINESS

1.	Name of the dealer	
2.	Address	
3.	Registration No. under CGVAT/CST Act	
4.	Period of Assessment	
5.	Books of account maintained (Details to be furnished)	
6.	Method of accounting employed (indicate whether	

	any change from the method of account employed in the immediately preceding year)	
7.	(i) Method of valuation of opening and closing stock (ii)State whether there is any change in the method of valuation of any of the items as compared to the method employed in the immediately preceding year.	
8.	In the case of manufacturing concerns -	
Give details of manufacturing account with quantity and value of each item of stock, goods consumed, finished goods and by-products separately and give percentage of yield and shortage (Suitable tabular form shall be drafted for the above manufacturing account and furnish complete details of quantity and value.)		
9.	In the case of all dealers. -	
Furnish trading account separately showing particulars in respect of each class of goods , as given in the Schedules to the Chhattisgarh Value Added Tax Act 2003, in the following format (separate details in respect of taxable and non taxable turnover shall be furnished).		

		Quantity	Amount
(1)	Name of the goods		
(2)	Schedule and item under which the above goods classified with rate of tax..		
	A. Opening stock		
	B. Receipts of goods (i) Purchase (a) Intra-State (b) Inter-State (c) In the course of import (ii) Transfers: (a) From HO/Branch (b) Consignment stock transfer (iii) Manufacture (iv) Other receipts (give details)		
	C. **Total (A) + (b)**		

	D. Issue of goods (i) Sales: (a) Intra-State (b) Inter-State (c) In the course of export (ii) Transfers: (a) To HO/Branch (b) Consignment stock transfer (iii) Consumption (iv) Other issues (give details)		
	E. Closing stock		
	F. **Total (D) + (E)**		
	G. **Gross profit (F) - (C)**		
	H. Percentage of gross profit to sales		
10.	In the case of transfer of right to use goods give details of turnover.		
11.	Sale of fixed assets (Give description of the assets) a) Taxable turnover b) Non-taxable turnover		
12.	Turnover of scrap/wastage and other items not given above.		
13.	Total turnover for the year (Give details)		
14.	Turnover exempted under Section 15 (give details).		
15.	Particulars of deductions allowable from the total turnover, separately for each class of goods.		
16.	Particulars of deductions allowable under the CST Act from the total turnover, separately for each class of goods.		
17.	Particulars and amount of input tax rebate claimed.		

18.	The total amount of rate wise value Added Tax collected during the year (monthly rate wise collection particulars annexed)
19.	The total amount of Value Added Tax paid during the year, (monthly payment particulars annexed)
20.	The total amount of rate wise CST collected during the year (monthly collection particulars annexed)
21.	The total amount of CST paid during the year (Monthly payment particulars annexed)
22.	Whether there is any excess or illegal tax collection, if so whether the same has been remitted to the Government (Give details)
23	Whether the purchases are supported by bills /invoices. If not give details.
24.	Whether the sales are supported by invoices If not, give details.
25.	Details of inspection of the place of business of the dealer during the above year.
26.	Details of interest, if any payable – (i) Under Chhattisgarh Value Added Tax Act, 2005 (ii) Under the Central Sales Tax Act

I ______________________ Managing partner/ Proprietor/ Managing Director/ Manager of M/s. ________________ (Name and address) ____ __________ do hereby declare that the particulars given above are true and correct to the best of my knowledge, information and belief.

Signature

Place: Name :

Date: Status :

I certify that above particulars are verified by me from books of account and same are true and correct.

For,

____

CHARTERED ACCOUNTANT

(Name)

(Proprietor/Partners)

Membership No.

____

Address

____

Place :

Date :

Note:- 1. The above statement shall be signed by the person authorised to sign the return under the Chhattisgarh Value Added Tax Act, 2005.

2. The goods may be classified in the above statement as per the description in schedule II to the Chhattisgarh Value Added Tax Act, 2005.

3. The above statement shall furnish the complete particulars in accordance with the Chhattisgarh Value Added Tax Act, 2005, and Central Sales Tax Act, 1956.

4. The above particulars shall be prepared by the dealer and submitted along with the form No. 18.

F O R M 51

{See rule 53(2)(i)}

Order under section 41 of the Chhattisgarh Value Added Tax Act, 2005.

To,

Shri____________(Name)
____________(address)

Registration certificate No.____________(if any)

Whereas the accounts at present kept by you are not sufficiently clear for the verification of your returns, you are hereby directed to maintain your accounts in the manner specified herein (as appended) from the first day of___________.

Seal Signature________________
Date__________ Designation______________

F O R M 52

[see rule 56 (9)]

Form of Summons under section 46 of the Chhattisgarh Value Added Tax Act, 2005.

To,

____

*Whereas your attendance is necessary to give evidence / whereas the following documents ____________ (here describe the documents in sufficient detail to permit their identification with reasonable certainty) are required with reference to an inquiry under the Chhattisgarh Value Added Tax, 2005 ________ (here enter in brief the subject of the inquiry) now pending before me, you are hereby summoned to appear in person, to produce, or cause to be produced, the said documents before me on the _______ day of_______ of 20________ at________(time)_________(and not to depart until permitted by me).

*Given under my hand and seal this _______day of________

Place________ Signature _____________

Dated_________ Designation _____________

*These words should be omitted where the summons is for production of documents only).

FORM 53

[See Rule 57(3)]

Memorandum of appeal against an order of assessment or penalty or refund under the Chhattisgarh Value Added Tax Act, 2005.

To,

The.................................

....

Name of the dealer or person ....

Registration certificate No. ....

Place of business ....

Name of the circle ....

This appeal is being filed against the order of assessment/penalty/refund dated ....passed by.............................(here give the name and designation of the authority who passed the order). The order was communicated on.......................

2. The following particulars are furnished in respect of this appeal :

(A) Period of assessment from....................to....................

(B) Particulars

Particulars	As admitted by the appellant	As determined by the assessing authority
Turnover	....	....
Taxable turnover	....	....
Aggregate of Purchase price liable to purchase tax	....	....
Input Tax Rebate	....	....

(C) Particulars of penalty imposed under Section/Rule

	Amount
(i)..............................	....
(ii).............................	....
(iii).............................	....
Total	....

(D) The appellant has paid Rs.................before assessment and Rs.................after assessment.

3. The notice of demand and a certified copy of the order appealed against are attached.

4. The appellant has paid out of the total demand of Rs........................a sum of Rs..................as required by clause ( ) of sub-section (4) of section 48.

5. Additional particulars to be furnished in respect of second appeal.

Following relief has been given :

(a) amount of reduction in tax, if quantified.........................

(b) amount of reduction in penalty if quantified...................

(c) additional amount of input tax rebate allowed ,

(d) the relief given has not been quantified but the following relief has been given which has to be quantified by the assessing authority: ....

OR

The appellate Deputy Commissioner made the following enhancement :

....

6. This appeal is made on the following grounds :

....(here state the grounds on which the appeal is preferred)

7. The appellant, therefore, prays for the following relief :

....(here give particulars of the relief sought)

Date.........................

Signed........................
(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant)

Appellant named above hereby declares that what is stated herein is true to the best of his information and belief.

Date.........................

Signed........................
(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant)

FORM 54

[See Rule 57(4)]

Application for revision under section 49(1) of the Chhattisgarh Value Added Tax Act, 2005.

To,

The...............................
....

Name of the dealer	....
Address	....
Registration certificate No.	....
Name of the circle	....

This application for revision is being filed against the order of assessment/ penalty/refund/appeal or against the order under section/rule........dated............ passed by.................(here give the name and designation of the authority who passed the order). The order was communicated on................

2. The following particulars are furnished in respect of this application for revision :

(A) Period of assessment from.........................to........................

(B)

Particulars	As admitted by the applicant	As determined by the assessing /appellate authority
Turnover	....	....
Taxable turnover	....	....
Purchase price liable to purchase tax	....	....
Aggregate of input Tax Rebate	....	....

(C)

Particulars of penalty imposed under Section/Rule	Amount
(i)..............................	....
(ii).............................	....
(iii)............................	....
Total	....

(D) The petitioner has paid Rs.................before assessment and Rs................. after assessment.

3. A certified copy of the order against which this revision application is filed is attached. (The notice of demand should also be filed in case the application for revision is against the original order of assessment/penalty).

4. Additional particulars (to be furnished where the revision is filed against the order of appellate Deputy Commissioner. In the appeal preferred by the petitioner, the appeal was dismissed or the following relief has been given.)

(a) amount of reduction in tax, if quantified........................

(b) amount of reduction in penalty if quantified..................

(c) amount of input tax rebate allowed ....

(d) the relief given has not been quantified but the following relief has been given which has to be quantified by the assessing authority : ....

....

OR

The appellate Deputy Commissioner has made the following enhancement :

....

5. The application for revision is made on the following grounds :

....(here state the grounds on which the application is filed)

6. The Petitioner, therefore, prays for the following relief :

....(here give particulars of the relief sought)

Signed.......................

Date.........................

(To be signed by the applicant or by an agent duly authorised in this behalf by the applicant in writing)

Petitioner named above hereby declares that what is stated herein is true to the best of his information and belief.

Signed.......................

Date.........................

(To be signed by the applicant or by an agent duly authorised in this behalf by the applicant in writing)

FORM 55

(see rule 61)

Notice to a dealer under section 48 or 49 of the Chhattisgarh Value Added Tax Act, 2005 to pass an order which affects him prejudicially

To,
Shri_________
Registration No.________

Whereas it is proposed to pass an order to the effect mentioned below you are hereby informed that if you wish to prefer any objection against such order, you should attend either personally or by agent duly authorised for the purpose at the office of the undersigned at _______ on the _______day of______ 20

Gist of the order proposed to be passed ____________

Seal
Dated________ 20____ (Signed)____________
Designation____________

F O R M 56

{see rule 64}

Notice under sub-section (l) of section 56 of the Chhattisgarh Value Added Tax Act, 2005.

To,
Shri________________
Address_____________
Registration No.________

Whereas it appears that in the order/decision dated ____________ passed /given by ________ for the period from ______to __________in your case, there is the following mistake, namely:-
____

and whereas it is proposed to rectify the mistake as stated below which will have the effect of enhancing the tax/reducing the amount of refund/input tax rebate you are hereby given notice under clause (ii) of the proviso to sub-section (l) of section 56 of the Chhattisgarh Value Added Tax Act, 2005, that if you wish to prefer any objection against the proposed rectification, you should attend either personally or through a person authorised by you in writing in that behalf being a person specified in section 24 of the said Act at the office of the undersigned at_______(place) at_______(time) on_________ the day of__________.

Give reasons for rectification proposed to be made:-

Seal

Place________ Signature _____________
Dated_________ Designation ______________

F O R M 57

{see rule 66}

Requisition for the services of a police officer

The Station House Officer

____

Whereas, I have reason to believe that the dealer M/s. _____________ (Name) of ________ (Address) has stored/kept at ________ (Address of place) goods liable to tax without accounting for them in the books/registers/accounts maintained by him with a view to their surreptitious sale in order to evade payment of tax and it is proposed to enter and search the said premises at _______and thereafter, if necessary to seize the unaccounted goods, and whereas, I apprehend resistance to such entry, search and seizure, you are requested to render assistance for the said entry, search and seizure on_______(date)_________at_______(time)

Seal

Place______________ Signature__________________
Date______________ Designation________________

FORM - 58

Notice under section 57(6)(b) of Chhattisgarh Value Added Tax Act. 2005

To,

(Name)____________________
(Address)____________________________
(Registration Certificate No._______________)

Whereas I have reason to believe that you stored goods (Description of goods)_________of the assumed value of Rs.___________ in your place of business at___________ without accounting for them in your books of accounts with a view to evade the payment of tax amounting to Rs.________.

Now, wherefore, you are hereby called upon to show cause why a penalty equal to five time of the account of Tax of Rs.________ calculated on the assumed sale price of the said goods should not be imposed on you under clause(c) of sub-section(6) of section 57 of the Chhattisgarh Value Added Tax Act. 2005 and directed to appear in person or by a person authorized by you in writing under sub-section (1) of section 24 for being heard in this regard at ________ (place) __________ (time) ________on (date) _____________

Seal

(Signed)_________________

Date______ (Designation)__________________

FORM - 59

[See rule 69(3)]

DECLARATION

Under section 58 of the Chhattisgarh Value Added Tax Act, 2005

Book No.______ S.No._______ Date of issue___________
Name and address of the dealer to   Seal of issuing authority
whom issued__________
Registration Certificate No.
under the Chhattisgarh Value Added Tax Act, 2005

1. (a) Name and complete address of the consignor or the consignee, as the case may be
2. Place from which the goods dispatched.
3. Consignor's invoice No. and date.
4. Destination (including District)
5. Brief description of goods
6. Total quantity and total weight
7. Total value
8. (a) Name and address of the carrier (transport company or owner of the vehicle etc.) and vehicle number.
   (b) Bilty/L.R. No. and date

I, ____________ declare that to the best of my knowledge and belief the above statements are true and correct.

Place
Date   Seal and signature of the
                                       consignor of the goods

(To be completed in the office of the check post)

Time of arrival of the vehicle
at the check post________
Date
Time of departure of the vehicle
from the check post___________
Reasons for abnormal detention of the
vehicle at the check post______________

Seal

Date   Signature and designation of the officer

FORM - 60
[See Rule 70]
Declaration
Under section 58 of the Chhattisgarh Value Added Tax Act, 2005 in respect of goods belonging to a person.

1. (a) Name and complete address of the consignor
   (b) Registration certificate number under the State Sales Tax law of the appropriate State(if any)
2. Name and complete address of the consignee
3. Name and complete address of the person to whom goods will be delivered in case his consignee is described as self in the declaration.
4. Place from which the goods dispatched.
5. Destination(including District)
6. Brief description of goods
7. Total quantity
8. Total weight
9. Total value
10. Consignor's invoice No. and date
11. (a) name and address of the carrier(transport company or owner of the vehicle etc.)
    (b) Details of the vehicle with its number
    (c) name and address of the driver of the vehicle
    (d) name and address of the person in charge of the goods.
    (e) Bilty / L.R.No. and date

I, ________________ declare that to the best of my knowledge and belief the above statements are true and correct.

Place
Date   Signature and designation

FORM-61
[See rule 71(3)]
Statement showing the particulars of goods transported under section 58 of the Chhattisgarh Value Added Tax Act, 2005

To,
the____________(Designation of the officer)
______________(Address)

With reference to your requisition No._______ dated_______
1, _______________ Proprietor/Manager/Partner/Director of Transport company Society/firm/Proprietor concern known as_________ owning vehicle No.________ whose office is situated at _____________ (hereby, furnish the following particulars the goods transported.

(1) Details of the vehicle with registration No.
(2) Name and address of the driver of the vehicle
(3) Full name and address with registration certificate No. under the Chhattisgarh Value Added Tax Act, 2005, if any of the dealer on whose behalf the goods aare consigned.
(4) Full name and address of the person actually consigning the goods if he is a person other than the dealer mentioned in (iii) above.
(5) Full name and address with the registration Certificate No. under the Chhattisgarh Value Added Tax Act, 2005,
if and of the dealer on whose behalf the goods are actually consigned.
(6) Full name and address of the person taking delivery of the goods.
(7) Name and address of the person incharge of the goods.
(8) Place (with district) from which goods dispatched.
(9) Destination (with district)
(10) Description of goods
(11) Quantity or weight
(12) Value of goods
(13) Consignor's invoice No. and date.

I hereby declare that what is stated above is true to the best of my knowledge and belief.

Date
Place Signature with designation

FORM-62
[See rule 73(2)]
Notice under section(11) of section 58 of the Chhattisgarh Value Added Tax Act, 2005

To,
_________________ (Name of the Transporter)
_________________(Address)

Whereas you are transporting goods notified under sub-section(3) of section 58 in respect of which.

* You have not filed a declaration as required by clause (a) of sub-section (4) of the said section,

OR

* The declaration filed by you under clause (a) of sub-section (4) of section 58 in respect of the following goods has been found to be false/incorrect in respect of their kind/quantity/value at eh time of verification of the goods carried in the vehicle and the goods listed in the declaration.

(have give the particulars of the goods and particulars of the discrepancy noticed)

OR

* In the declaration filed by you under clause (a) sub-section (4) of section 58 the consignor/consignee of the goods is shown to be a dealer registered under the Chhattisgarh Value Added Tax Act. 2005, while the records available with me do not show the existence of any such dealer.

Now, therefore, you are called upon to show cause on _______ why it should not be presumed that an attempt was being made to facilitate the evasion of tax, in respect of such goods and that why a penalty of Rs._____ (in figures)___________ should not be imposed upon you.

Seal Signature_____________________
Date Check Post Officer
_______________ Check Post

* Strike out whichever is not applicable.

FORM - 63

[See rule 73(4)]

Notice for disposal by way of sale of goods or the vehicle alongwith the goods under sub-section (15)of section 58 of the Chhattisgarh Value Added Tax Act. 2005

To,

_______________(Name of the transporter)
_______________(Address)

Whereas, a penalty of Rs._________(in figures) _______ (in worlds) has bee imposed upon ;you under sub-section(13) of section 58 vide order dated ___________ served on you on_________
and whereas you have failed to deposit the said amount within the prescribed time. Now, therefore, you are called upon to show cause on _________ why the following goods or the vehicle along with the goods should not be seized and disposed of by way of sale.
(here give details of goods/vehicle)

Signature____________
Check post Officer
____________ Check post.

FORM-64

[See rule 73(6)]

Order of disposal by way of sale of goods or the vehicle alongwith the goods under sub-section (15) of section 58 of the Chhattisgarh Value Added Tax Act. 2005

Whereas, a penalty of Rs. __________in figures ______________ (in world) has been imposed on __________ (Name and address of the transporter) under sub section (13) of section 58 of the Chhattisgarh Value Added Tax Act. 2005 vide order dated ________ and

Whereas the said transporter has failed to deposit the said amount within the time prescribed for it, Now, therefore, under the provisions of sub-section (15) of section 58 of the said Act the following goods or the vehicle alongwith in the goods are hereby ordered to be disposed of by way of sale.

____
(here give details of goods/vehicle)

Signature_________________
check Post officer
________________Check post.

Copy forwarded to _____________ (Name and address of the transporter) for information.

Signature______________
check post officer
______________ Check post

FORM-65

[See rule 74 (2)(c)]

Application for obtaining declaration in form 59

To,

The Commercial Tax Officer,

____

____

Sir,

* I/We, _______________ am/are carrying on Business under the name and style of ___________situated at ______________(city/town/village) ____________ (Tehsil) ________________ (District) and holding registration certificate No.__________ under the Chhattisgarh Value Added Tax Act. 2005

1. I/We request that____________ books of declaration form 59 containing 50 Forms/*____________ loose forms be supplied to * me/us, the fee for which* I/We have paid into the treasury and in support of which * I/We enclose a treasury receipted challan in form 34 bearing No. __________ Date ________ for Rs.____________
2. * I/We declare that * my/our Registration certificate mentioned above is in force and has not been cancelled till this date.
3. *I/We further declare that *I/We am/are not in arrears of any dues for any period under any Act.

OR

*I/We are in arrears of dues under the Act, the particulars of which are given below.

	Name of the Act	Period	Amount(in rupees)
1.			
2.			
3.			
4.			

*Signature of the Proprietor/Manager/Secretary
of the Company/partner of the firm.

Received ______________ Books bearing No. from_________ to _____/* ________ loose forms bearing No. from _________ to ____________

Signature of the dealer or
his authorized representative

* Strike out whichever is not applicable.

FORM-66

[See rule 74 (3)]

Register to be maintained dealers who obtain declaration form 59 from the Commercial Tax Officer.

S.No.	Book and S.No. of form 59	Name and full address of Consignor/ consignee	Place from where goods dispatched	Destination	Description of goods
(1)	(2)	(3)	(4)	(5)	(6)

No.of packages	Quantity/Weight	Value of goods (in Rupees)	Invoice No. and date	Name and full address of the carrier (transporter company or owner of the vehicle)
(7)	(8)	(9)	(10)	(11)

Truck No.	Bilty No. and date	Remarks
(12)	(13)	(14)

FORM 67

[See rule 74 (4)]

INDEMNITY BOND

Know all men by these presents I____________________ S/o ________________________ registered dealer under the Chhattisgarh Value Added Tax Act. 2005 under the registration No.____________ (hereinafter called the Obligor is/are held and firmly bound unto Governor of Chhattisgarh (hereinafter called the Government) in sum of __________ (in figures) Rupees __________________ (in words) well and truly to be paid to the government on demand and without demur for which payment to be well and truly made I bind myself and my heirs, executors, administrators, legal representatives and assign/We bind ourselves, our successors and assign and the person for the time being having control over our assets and affairs.

Signed this ________ day of ___________ Two thousand and ____________ whereas sub-rule(4) of rule 74 of the Chhattisgarh Value Added Tax Rules, 2006 requires that in the event of a blank of a duly completed form of declaration is lost while it is in the custody of the dealer or in transit to the selling/purchasing dealer, to furnish an indemnity bond to the authority from whom the said form was obtained.

And whereas the obligor here is such dealer, and whereas the obligor has lost the declaration in *Form 59 bearing No.______________ * which was blank/duly completed, and was issued to him by _______ (Name and destination of the authority) ___________ in respect of the goods mentioned below (hereinafter referred to as the *"FORMS"

S.No.	No. of Bill/invoice challan	Date	Description of goods	Quantity	Amount
(1)	(2)	(3)	(4)	(5)	(6)

Now the condition of the above written bond of obligation is such that the obligor 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 obligor) 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 indemnify against and from all liabilities incurred by the Government as a result of the misuse of such form. Then the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage/charge, the properties specified in the schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum whenever called upon to do so by the assessing authority.

SCHEDULE

(Give details of the properties mortgaged/charged)

And these presents also witnesseth that the liability of the obligor hereunder shall not be impaired or discharged by reasons of and forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government or by re4ason of any change in the constitution of the obligor in cases where the obligor is not an individual.

The Government agrees to bear the stamp duty if any, chargeable on these presents. In witness where of the obligor *has set his hand/* has caused these presents executed by its authorized representatives, on the day, month and year above written.

Signed by the above named obligor
in the presence of-

1. ________________
2.________________

____
Obligor's signature

Accepted for and on behalf of the Governor of Chhattisgarh by name and designation of the officer duly authorized in pursuance of article 299 (1) of the Constitution to accept the bond and on behalf of the Governor of Madhya Pradesh.
In the presence of-

1. ________________
2. ________________

____
(Name and Destination of the Officer)

FORM-68

[See rule 74(9)]

Register of issue of blank declarations in form 59

S.No.	Date	Name and Registration No. of the dealer	No. of forms issued	Book No./S.No. from__ to	Signature of the dealer	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Form 69

[See rule 75(1)]

Triplicate	**Duplicate**	**Original**
(1)	**(2)**	**(3)**
Application for issue of Transit Pass (to be submitted in triplicate) To, The Check Post Officer,______ Check Post 1 ________ S/o Shri _________R/O, ____ _____________(full address) hereby declare that I am the transporter of the vehicle no. ________ belonging to _______ (name and address of the owner/transporting agency)	Application for issue of Transit Pass (to be submitted in triplicate) To, The Check Post Officer, ___ Check Post 1,________S/o. Shri________ R/O. ____ __________ (full address) hereby declare that I am the transporter of the vehicle no.________ belonging to ______ (name and address of the owner/transporting agency)	Application for issue of Transit Pass (to be submitted in triplicate) To, The Check Post Officer, ______ Check Post 1,________S/o. Shri_______ R/O. _____ __________ (full address) hereby declare that I am the transporter of the vehicle no.________ belonging to ______ (name and address of the owner/transporting agency)

<table>
<tr>
<td>2. I hereby declare that the consignments detailed overleaf being carried by the above vehicle are meant for destination in other state. They will not be unloaded or delivered anywhere in Chhattisgarh

3. My vehicle/*Truck will cross Chhatisgarh for (name of the other State) Border at ………………….
Check post on or before
…………… (date) by
………… hours (time)

Date________
Time___________
Place___________
____
Signature
Status_____</td>
<td>4. I hereby declare that the consignments detailed overleaf being carried by the above vehicle are meant for destination in other state. They will not be unloaded or delivered anywhere in Chhattisgarh

5. My vehicle/*Truck will cross Chhatisgarh for (name of the other State) Border at…………………
Chech post on or before
…………… (date) by …………
hours (time)
Date________
Time___________
Place___________
____
Signature
Status_____</td>
<td>6. I hereby declare that the consignments detailed overleaf being carried by the above vehicle are meant for destination in other state. They will not be unloaded or delivered anywhere in Chhattisgarh

7. My vehicle/*Truck will cross Chhattisgarh for (name of the other State)
Border at………Check Post on or before…….. (date) by ………hours
(time)
Date________
Time___________
Place___________
____
Signature
Status_____</td>
</tr>
<tr>
<td><u>Transit Pass</u>
Sr.No.___________
Vehicle*/Truck No.______ carrying the consignments mentioned overleaf is permitted to cross Chhattisgarh…....……… ………..….(name of the state) border at ……..…. check post by ....… Hours on or before ....… Date …………..

Place___________
Date ___________
Time___________
____
Signature of the check post officer___________ check post

(SEAL)
*Strike out whichever is not applicable.
Certified that I have received the duplicate copy of this pass.</td>
<td><u>Transit Pass</u>
Sr.No.___________
Vehicle*/Truck No.______ carrying the consignments mentioned overleaf is permitted to cross Chhattisgarh …....………… (name of the state) border at … ………check post by …...........… Hours on or before ……...……… Date…………..

Place___________
Date ___________
Time___________
____
Signature of the check post officer___________ check post

(SEAL)
*Strike out whichever is not applicable.</td>
<td><u>Transit Pass</u>
Sr.No.___________
Vehicle*/Truck No.______ carrying the consignments mentioned overleaf is permitted to cross Chhattisgarh ………….(name of the state) border at ……. check post by ………… Hours on or before ……………Date…………..

Place___________
Date ___________
Time___________
____
Signature of the check post officer___________ check post

(SEAL)
*Strike out whichever is not applicable.</td>
</tr>
</table>

Place______________
Date_______________
Time_______________

____
Signature of the check
post officer ______________check post

(SEAL) **(SEAL)** **(SEAL)**

Details of consignment carried by the vehicle

1.	(a) Name and complete address of the consignor. (b) Registration certificate number under the State Sales Tax law of the appropriate State (if any)	
2.	(a) Name and complete address of the consignee. (b) Registration certificate number under the State Sales Tax law of the appropriate State (if any)	
3.	Name and complete address of the person to whom goods will be delivered in case his consignee is described as self in the declaration.	
4.	Place from which goods dispatched.	
5.	Destination (including District)	
6.	Brief description of goods	
7.	Total quantity	
8.	Total weight	
9.	Total value	
10.	Consignor's invoice No. and date	
11.	(a) name and address of the carrier (transport company or owner of the vehicle etc.) (b) Details of the vehicle with its number (c) name and address of the driver of the vehicle (d) name and address of the person incharge of the goods. (e) Bilty/L.R.No. and date	
12.	In case of transshipment of goods in transit- (a) name and address of the carrier (Transport company or owner of the vehicle etc.) (b) Details of the vehicle with its number (c) name and address of the driver of the vehicle (d) name and address of the person incharge of the goods. (e) Bilty/L.R.No. and date (f) name of the exit chech post through which the vehicle will crass through the state	

FORM 70

[See rule 77(1)]

Intimation under section 62(1) of the Chhattisgarh Value Added Tax Act, 2005.

To,

The Commercial Tax Officer,
________________ Circle

I, ________________ Proprietor/*Manager/*Director of proprietorship concern /* firm /*society*/ company known as __________ whose office is situated at _____________ hereby inform that I am carrying on the business of clearing, forwarding, booking agent /* dalal /* transporting of goods under the aforesaid name in your circle.

Place ___________ ______________________
Date ___________ Signature

* strike out whichever is not applicable.

ACKNOWLEDGEMENT

Received an intimation in form 70 from Shri _____________ of ____________ (name of the business) ____________ place on ______________.

Commercial Tax Officer
___________ Circle

FORM 71

[See rule 77(2)]

Register of intimations received under section 62(1) of the Chhattisgarh Value Added Tax Act, 2005.

______________Circle

S.No.	Name of the clearing /forwarding/booking agent/dalal/person transporting goods.	Address	Date of receipt of intimation.

FORM 72

[See rule 78(1)]

Application for grant of Tax Clearance Certificate

To,
The Commercial Tax Officer
.................................Circle

I request that a Tax clearance certificate be granted to me. I give below the necessary particulars :

(1) Full name of the applicant	....
(2) Father's Name	....
(3) Name of the business with address	....
(4) Registration Certificate No. (if any)	....
(5) Permanent address of the applicant	....
(6) Present address of the applicant	....
(7) Name, designation and address of the officer before whom certificate is to be presented	....
(8) Value of contract and its duration	....
(9) Amount of earnest money required to be deposited	....

I,............declare that to the best of my knowledge and belief., the information furnished above is correct, complete and is truly stated.

Place....................	Signature.......................
Date	Status...............................

ACKNOWLEDGEMENT

Received an application in form 70 from Shri...for grant of a tax clearance certificate under rule 77 of the Chhattisgarh Value Added Tax Act, 2006.

Date..........................	Receiving Officer
....

FORM 73
[See rule 78(2)]
Tax Clearance Certificate

Certified that Shri........... Proprietor/*Manager/*Director/*Owner of the firm known as............. Karta of the family whose principal place of business situated at.......... (Tehsil) ....District.........within the jurisdiction of the Commercial Tax Officer of.......circle is not in arrears of any dues on account of tax, interest and penalty under the Chhattisgarh Value Added Tax Act, 2005/*the Central Sales Tax Act, 1956/the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976.

Seal

Place.....................	Signature ....
Date......................	Commercial Tax Officer
	...............Circle

* Strike out whichever is not applicable.

FORM 74
[See rule 80]

Statement of rate wise stock of goods on the date of commencement of Value Added Tax Act 2005.

S.No.	Name of goods	Rate of Tax	Quantity	Value	Date of purchase	From whom purchased	R.C. No.	Remarks
1	2	3	4	5	6	7	8	9

Seal

Place.....................
Date......................

Signature ....
Name and status of the person
....

****