

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

23: Issue and submission of Declaration Forms to purchase goods:

(1) Where a dealer holding a recognition certificate purchases any goods referred to in clause (a) of sub-section (7) of section 4, for use as **Capital goods and raw material** for the purpose of manufacture of any goods, he shall, if he wishes to avail of the concession referred to therein, furnish to the selling dealer a declaration in **Form XI** (hereinafter called a ""Declaration Form")

(Sub-rule 2,3,4 has been substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2013 vide Notification no.- 783/2010/181(120)/XXVII(8)/2008 Dated: 03July,2013 w.e.f. 03/07/2013 as below)

(2) A dealer holding a recognition certificate who wishes to avail of the concession referred to in clause (a) of sub-section (7) of Section 4, shall apply to the Assessing Authority within whose jurisdiction his principal place of business is situated for the issue of declaration forms. No declaration form shall be issued by the Assessing Authority except on payment of the fee by the dealer at the rate of rupees five per form. The application shall be signed by one of the persons mentioned in sub-rule (1) of Rule 7.

(3) If the assessing authority is satisfied that the demand for declaration forms referred to in sub-rule (2) is genuine and reasonable and all the returns and the proof of deposit of due tax and other dues have been submitted as per provision of the Act and the transactions of purchases or sales at such concessional rate have been declared in the periodical returns, it may issue or allow to e-generate such number of forms as it may deem fit.

(1) Provided that, no such form shall be issued in blank and the issue of forms shall be on the basis of seller wise quarterly transactions of

purchases or sales declared by the dealer in Form 17(XI)(the format of annexure 17(XI) of periodical return).

- (2) Provided further that, Commissioner may issue necessary instructions regarding issue or e-generation of declaration forms and for the safeguard of revenue impose such conditions or restrictions, including fixing the time limit for issue or e-generation of forms for the current year or previous years, as he may deem fit and, if necessary, may amend the form of declaration or the form of annexure 17(XI) of periodical return under intimation to the Government.

(4) Before furnishing a declaration form to the selling dealer, the purchasing dealer or one of the person mentioned in sub-rule (1) of rule 7 shall ensure that all the required particulars are filled in the form and shall sign it. Thereafter the counterfoil of the form shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be hand over by him to the selling dealer.

Prior to the substitution sub-rule 2,3,4 read as under:

*(2) A dealer holding a recognition certificate who wishes to avail of the concession referred to in clause (a) of sub-section (7) of section 4, shall apply to the Assessing Authority within whose jurisdiction his principal place of business is situated for the issue of blank declaration forms. No blank declaration form shall be issued by the Assessing Authority except on payment of the fee by the dealer at the at the rate of **rupees five per form**. The application shall be signed by one of the persons mentioned in sub-rule (1) of rule 7.*

*(3) If the Assessing Authority is satisfied that the demand of the dealer for blank declaration forms referred in sub-rule(2) is **genuine and reasonable**, he may issue such number of forms as he deems fit. If the fee paid is more than*

*the fee payable for the number of forms issued, the balance shall be kept in the account of the dealer to be adjusted against future issue of forms to the dealer. A form issued by the Assessing Authority in a financial year shall be **valid for the transactions of purchase or sale made during that financial year as also made during two financial years immediately preceding that financial year;***

*Provided that the form issued by the Assessing Authority **before or within six months** of the commencement of the Uttaranchal Value Added Tax Act, 2005 shall also be valid for transactions of purchase or sale made **before** such commencement:*

(4) Before furnishing a declaration form to the selling dealer, the purchasing dealer or one of the persons mentioned in sub-rule (1) of rule 7 shall fill in all the required particulars and shall sign it. Thereafter the counterfoil of the form shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer:

*Provided that no single form shall cover the **transaction of purchase or sale of more than one assessment year and of value more than rupees five lakhs.***

(substituted vide notification no.- 324/XXVII(8)/VITTA/2008 Dt. 14-05-2008 as above and prior to the substitution this sub-rule read as under)

*Provided that no single form shall cover more than **one transaction of purchase or sale, of more than one assessment year and of value more than rupees five lakhs.***

(Inserted vide notification no. 81/2010/181(120)/XXVII(8)/2008 Dated 22-01-2010 as under)

Provided that a single form may cover transactions of more than Rs.5 Lakhs in one assessment year, if-

(a) purchasing dealer submits dealer-wise list of total purchases with his application,

(b) the assessing officer is satisfied that the dealer has submitted all the returns and has submitted the proof of deposit of tax due, and

(c) while issuing the form the assessing officer shall mark relevant assessment year, name of the seller and amount covered with red ink on the form.

(5) A registered dealer who claims to have made sale to dealer holding a recognition certificate shall, in respect of such claim, furnish to the Assessing Authority the portion marked "Original" of the declaration form received by him from the purchasing dealer, upto the time prescribed in sub-rule (7) of rule 11. The Assessing Authority may, in its discretion, require the selling dealer to produce for inspection the portion of the declaration form marked "Duplicate":

Provided that if the Assessing Authority is satisfied that the dealer concerned was prevented by sufficient cause from furnishing such certificate within the aforesaid time, that authority may allow such certificate to be furnished within **three months** after the aforesaid time, on the application of dealer describing the circumstances and details of transactions made by him.

(6)(a) No purchasing dealer holding a recognition certificate shall issue any declaration except in a declaration form obtained by him from the Assessing Authority of the circle in which he is registered and not declared obsolete or invalid under the provisions of sub-rule (13)

(b) No selling dealer shall accept any declaration from the purchasing dealer unless it is furnished in a declaration form duly obtained by such dealer unless it is furnished in a declaration form duly obtained by such purchasing dealer from the Assessing Authority of the circle in which he is registered, provided that such form has not been declared obsolete or invalid under the provisions of sub-rule (13)

(7) Every declaration form obtained under sub-rule (2) by a dealer holding a recognition certificate shall be kept by him in safe custody and he shall be

personally responsible for the loss, destruction or theft of any such forms or the loss of Government revenue, if any, directly or indirectly from such theft or loss.

(8) Every registered dealer to whom any declaration form is issued under sub-rule (2), shall **maintain in a register in Form XII** a true and complete account of each such form. If any such form is lost, destroyed or stolen, the dealer shall report the facts to the Assessing Authority immediately, make appropriate entries in the remarks column of the register in Form XII, and take such other steps to issue public notice of the loss, destruction or theft, as the Assessing Authority may direct.

(9) Any unused declaration forms remaining in stock with a registered dealer on the cancellation of his recognition certificate shall be surrendered to the Assessing Authority within one month of such cancellation.

(10) No registered dealer to whom a declaration form has been issued shall transfer the same to any person except for the lawful purpose of sub-rule (1).

(11) A declaration form in respect of which a report has been received by the Assessing Authority under sub-rule (8) shall not be valid for the purpose of sub-rule (1).

(12) The Commissioner shall from time to time, circulate the particulars of the dealer and the declaration forms in respect of which a report has been received under sub-rule (8).

(13) The Commissioner may, by notification, declare that declaration form of the particular series, design or colour shall be deemed as obsolete and invalid w.e.f. such date as may be specified in the notification .

(14) When notification declaring forms of particular series design or colour as obsolete or invalid is published under sub-rule(13), all registered dealers shall, surrender to the Assessing Authority all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that new forms shall not be issued to dealer until he has rendered account of the forms previously issued to him and has returned the balance, if any to the Assistant Commissioner.

(15) When a duly completed declaration form, issued by the purchasing dealer to the selling dealer is lost in transit or by the selling dealer, the purchasing dealer shall, on demand from the selling dealer issue a duplicate declaration form to such selling dealer. The duplicate form shall be issued to the selling dealer in the same manner as the certificate originally issued:

Provided that the purchasing dealer, who issues any duplicate declaration form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions of the declaration form:

"I hereby declare that this is the duplicate of the declaration form no. _____ signed on _____ and issued to M/s _____ who is a registered dealer of _____ circle and whose recognition certificate under sub-section(7) of section 4 is numbered _____ and is valid from _____."

(16) If any minor omission or mistake is found in a declaration form filed under sub-rule (5). it shall be returned to the selling dealer, who shall be given an opportunity of having the omission or mistake rectified by the purchasing dealer and of resubmitting the same within the period allowed by the Assistant Commissioner, provided that the limitation for passing the assessment order in the case does not thereby expire.

(17) The Assessing Authority shall maintain account in respect of declaration forms received and issued by him **in Form XIII**, individual dealer's ledger in **Form XIV** and in respect of surrendered forms **in Form XV**.

*(Sub rule 18, 19, 20, 21 is **ADDED** by The Uttarakhand Value Added Tax (Amendment) Rules, 2010 vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below-)*

(18) Notwithstanding anything contained in this rule, commissioner may discontinue the system of issue of manually filled forms from a date or from a quarter, which he may deem fit and make it mandatory to apply online for the form and may implement the system of issuing e-generated/ downloaded forms to the dealers or allow them to e-generate/ download it themselves from the official website of the department. No fee shall be payable for the issue of e-generated/ downloaded form or for allowing the dealers to generate/ download it themselves.

(Sub-rule 18 above has been substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2013 vide Notification no.- 783/2010/181(120)/XXVII(8)/2008 Dated: 03July,2013 w.e.f. 03/07/2013)

Prior to the substitution sub-rule 18 read as under:

(18) The Commissioner may authorise the class of the assesseees who will be allowed to download Form-XI prescribed under sub-rule (1) of this Rule from the departmental website.

- (19)** For the purpose of sub-rule (18) the Commissioner shall prescribe the series and serial nos. of Form XI which may be downloaded. Downloading of Form shall be permissible only for the invoices which are uploaded along with return in the prescribed Form 17(XI).
- (20)** The declaration forms for purchase of raw material (Form- XI) downloaded as per sub-rule (19) shall be signed by the assessed himself or in case of firm, company etc. by the signatory authorized for this purpose and the specimen signature shall be furnished to the Commissioner and the assessing authority.
- (21)** All other provisions of this Rule shall also apply to the downloaded Declaration Forms for the purchase of raw material from registered dealers as they apply to the Declaration Form (Form- XI) received from the office of the assessing authority.