

SUB-SECTION (1) OF SECTION 70 OF THE PUNJAB VALUE ADDED TAX , RULES 2006

CHANDIGARH ADMINISTRATION ON THE INTERNET <http://chandigarh.njc.in/> Regd. No. liii
GOVERNMENT OF INDIA Chandigarh Administration Gazette EXTRAORDINARY Published by
Authority CHANDIGARH, FRIDAY, MAY 26, 2006 (JYAISTHA 5, 1928 SAKA) EXCISE AND
TAXATION DEPARTMENT Notification The 26th May, 2006 No. 978-FII(8)-2006/2967.—In exercise
of the powers conferred by sub-section (1) of Section 70 of the Punjab Value Added Tax Act, 2005
(Punjab Act No. 8 of 2005), as extended to the Union Territory, Chandigarh, and all other powers enabling
him in this behalf, the Administrator, Union Territory, Chandigarh is pleased to make the following rules,
for carrying out the purposes of the said Act, namely :— CHAPTER I Preliminary 1. Short title and
commencement.—(1) These rules may be called the Chandigarh Value Added Tax Rules, 2006. (2) They
shall be deemed to have come into force on and with effect from the 15th December, 2005



2. Definitions.—In these rules, unless the context otherwise requires,— (a) "Act" means the Punjab Value Added Tax Act, 2005, as extended to the Union Territory, Chandigarh (b) "Appellate authority" means the Deputy Excise and Taxation Commissioner of the Department, who has been appointed as such by a notification, (c) "Appropriate Government Treasury" means a treasury or sub-treasury of the State Government or a branch of the State Bank of India, State Bank of Patiala or any branch of a Scheduled Bank, authorized to transact the State Government business by the Reserve Bank of India, situated in the District in which the person concerned has his place of business or the principal place of business in the Union Territory, Chandigarh, if the business is carried on at more than one place Price : Rs. 3.00 (623) 624 21 22- CHO. GAZ- {EXIRA-I MAY 26, S, 1928 SAKA) (g) UOepartment• npans the Departrrwnt of Excise and Taxation, I.)nion Tertiory: Chandigarh mgns a Furm appended these rules •MenLh' means a calendar month 'Owner of goods:' means the owner of goods and the consignor or consignee or their authorized representative or the driver or the person in charge of the vehicle, as the case may be, or the person the cargo found in a situation'- •Revisionai Alßtwrit.y• moats the Corgmnßßlor.er or any other officer of the Department, not below the rank of an Assistant Excise and Taxation Commissioner. appointed as such by a notification by the State Government, arax fractiona means. the fraction calculated in accordance with the following



formida Sele X crt Tax (SX R) Dtvldcd by Rate of Tax [R] t 100 ('in Rhort). R + GOO -warehouse" means any enclosure, building or vessel In which a person keeps stook: Ot gmds. meant business- CHAPTER 11 Regl\$ieatlon Application for Art applirZlion for •registration undeg 21 or Cection•7.2, shell mat-ae to tho designated officer- tt ghalg be slgnd by üle proprietor bf Lhe business or in the case of a firm, •by a oi the firm;or .in tha case of a HiÆEu undivided family, by the or karta af the family •or in tha case of a Company under tha Companæs Ace. by Managlng Director or apy other person auåhorized by Board Directors of the Company, or in the case•of a Government Depart-nerd, by eh9 Head rf tha Depart•nept or any ethgr Officer duti,r auuulzed in Writing or in the cae of any other association of did;vidua13, by the Prine;pel Officer managing he tu;iness. (2) • An applicatiJCf0f regislr{lon shell be made in VAI-1 abnqwith the receipt, in garm VATv2: of 8 fee of rup.eeö five hundred. .13) applic,aiinr; for oälHining regislr;lil-III :rar VAT or .•regiglration TOT a was reglstenyJ uridet- the led Acm iately oofore day, Rhall.elso be made in Form VAT-I c.htcel within B per:od.of thlrty tieys fom me appointed day. alongwith the original legistralinn cerlifil-zte.grantad under the Repealed Act Provided tial no'foe as prescribed under soo-rule (2) sh*ll be required tn he deposited by EUCII person. if applü:-ation is made within the stipuiateo period- CHD. AD-MN GAZ, MAY (.TY.s•r S. 1928 SAFA) 625 4. Security from a taxable and registered The security Of Spr:fion 25. addition* securit/ ot furtier sr.urity. as the cago may be_ requi.•ed 4.0 be furnished for registration, Éhsll be in the form a Bank Guatameg irom a Szbedgled Bank or in '%he form cf a pennnal bond with twu solveni sureties: \$ccaptable to the oesignéted officor. in Form VAT-3. (2) Where the secur;ly or addiitlonai sequnly or futkner becu!it•'. as lhe hose may be, fLljnished by a person* is In the form of Bonk Ouææntee, the person sur;h Guarantec, she'l gel the. sarne re-ualidæ+ed ut least thiffY dap before, the d*le of its oxpiry% (3) .Where tag security or addi!innal security nr furlher secufity, iLirni9hed try a person. in the farro o} a surety txjnd and the surety becorr)BE insolvbnt or IR otherwise incapac.ilåted or dies or 'Nithdrawé, tho person Rhatl. within flNeen daye of the oocurrence (Jf any Of these inlorm the dasioneteri officer granling the regl\$ætation. and shalt within Illirly cay* Of such occurrence- rumi\$h a tresh rity for the ike amour-Ft. (4) The sn.rfity afrædyfumisheti hy a person regislared unagr the reppe.led Act. shalt be to be a furntshed under thi? .4cE., subject. hmvever, to connrnåfon from.the sureteg uithifi.a period bf Orto year from (he day. 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Sr. cfion••; and •.tB. 77. 24. 23 Prvvided that if parSon U.ses more thal trade names, then all svch names should b? displayed cn tIH 9. Dealar.atban in respect Ot the manager or Other officers of a per*.on;-— Every person, who iK requrræj to furnjsh a decigration in respet* tho reme of the manager LH1der sub-section (8} oi Ser.tian 21 Df fre Act, shall furnlsh declarraE(on Io Ihi3 effect to the designated v*lhifi a period OT thirty days the dale (If ceglSYBtj0C1 and in the event nf change of Ehe manager, shalt send a revised declaration, within perioe of EtliFty dRys from the date of SLEh chame- IO. Of record of desgntated officer shalt maihtgin a detailed record With regard to every registraüon made under Lhis Act: in accordant-» with the instrucbons issued in this Lügard by lhe Commissioner from ürne .tr' time- 11.

Amen&aont of rsgia4&atian for amend:nsf of rogllhtation Qi-anted under che Act, shait bo made in Fom VAT-5 a IEEiod thirty duy€. from rxrcuregrz;e of the event necessitating such an n-Jendment, The app\kation, shall uiearty gpectfy the amendment required to be made atld the reasons therefore. 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(T*.XERA-), 26, 2006 5, i 928 SAKA) (6) a statement showing of gmr-ls or rmnufaclured by him duting the Immediately tvo years ; and a final retort-I En Form. VAT-15 or VAT-17 as tho case may a statement of stock and cepttal goLxJh. 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The person fif the pdnäpal place of misingss, declalüri as.such under SUB.N-j:e shall 'eubml— (a) • alt applicatiør!% incruuding applieifion for the granl of regislrat;on ; and (b) afl relums including the turnover of aoditimal places buF\$neSö IL.' the designated Ottit*r. (5} Ai notices aro cyders under Act or rules, shall he served at the place business- or order. served at •the priirxipai place gf business, stüll be dggrned to have been servred an all additional of bushes 627 21 628 Gö;dnne •15. 19 18, c.kiD. AD.NfN cru. u, (!YST IL32S CHAPTER-III Deter:nation of Taxable Turnover gnd Calculation of not Tax Payable 15. 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16. Classification of taxable turnover according to different rata of Mx—Sevliurl'é 8. g. A ppr.scn
 shall clai;afy his taxable iumover of sales or purchases, detemined in and 42. accordance wllh tha
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17. Calcuietâon of tax On taxable A läxaff\$ person and a Yz•liunsgardâ.casual bate shall calculate
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 Provided that in of specified in Gi-bseotion (2) and (3) of section 13 of the credit•ghall be avai'.ed only Io
 the extent by which tho amount of tax paid in the Union Temttcry Chandigarh exceeds (gut percent, and
 the amount talc,ulätcd above shall be reducgd by a sum calculated in accordance with the foilowid0
 formula, namely Exptanatian :— Is purokuso price excluding the tax amount represetlling the sum in
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 whers Identification af goods is not possEble.— 14. VI) INIEte a Taxable person uggd the goods
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 IT x T Exptanaüon ;— 'IT • the total atnount of input tax for the puioe less revetse tax ; is the total
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20. Eligibility of Input tax credit on loss shall be allowed, if any such LY being are sent by a manufacturer, registered a job worker for further processing, testing, or any other purpose and established from the challan or relevant documents produced by the taxpayer that goods in question have been brought by him within the period of ninety days of the date of payment of tax. Inadmissibility of input tax credit In case No input tax credit shall be admissible to a person for tax paid on purchase of goods, if such goods are lost or destroyed or damaged beyond repair or any theft, fire, or 113. Input tax credit on the goods, if lost, stored or repaired..shall be reversed immediately on occurrence of such event No input tax credit shall be admissible to a person in respect of such purchases which he at ZPLG the seller person can invoice which— has not been duly obtained from a taxable person. against the transaction documents. In all required specified in rule 54 and has been issued by a person. whose certificate of registration has been cancelled under the provisions of Act (4) Where some goods as input are brought in the course of a transaction where from part of the goods then from date, no input tax credit shall be allowed to the person on the sale of goods in the stock or on using the goods as input for making tax-free goods, (5) No input tax credit shall be admissible on goods purchased by a person directly from the producer, the producer or the Oiler Tax (TOT) under section B of the Act. (6) Where input tax credit has already been availed by a person on purchase of goods: a part of which is otherwise used in manufacturing the goods specified in Schedule 'A' disposed of other than by way of sale, the input tax credit availed for such goods shall be deducted from input tax credit for the relevant period or as appears referred to above. If, as a result of such deduction, there is a negative input tax credit balance for a particular person shall such tax amount. in the same was. payable in the following manner

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1. S.A. "R" is rate of tax on goods prevailing on the day, preceding appointed day. or the rate of tax applicable at the time it is under the repealed ACG OF the rate of value under the AGT which ever is the law. (4) The designated officer shall determine the amount of input tax credit a period of sixty days after the date of filing the statement of tax paid goods held in stock to determine the amount of input credit attributable to the taxable person. If the credit is not available, then the proportionately reduced amount of input tax credit shall be available to the taxable person in a tax period or return period in which the credit is available. 15) Consignment or branch transfer of {tax: in PL: L 12k of the goods, shall be treated as a sale for the purpose of the formula, namely : - $ST \times \frac{A}{T \times 4 B.T} \times \frac{1}{ST}$ is the value of stock of goods in respect of which the TC is calculated. In sub-rule of this rule "BT" is the total value of consignment or branch transfers of taxable goods in the course of inter-state trade or commerce made in period or return period - "GTV" is the gross turnover of sales inter-state during the period or return period but excluding the tax amount. • the turnover after tax, period or return period falling within a period of twelve months commencing after the expiry of twelve months from the appointed day.

26. Input tax credit on duplicate invoice. (1) In r.a.s.a, the original VAT invoice has log, destroyed or mutilated, a taxable person shall make an application of Form VAT-T along with a duplicate copy. Of VAT invoice, issued by him and an indemnity bond in Form VAT-S [ar be amount of input tax credit on duplicate invoice. (2) On receipt of such application the designated officer shall cross-check transaction and after satisfying about the genuineness of the same shall allow the same by an order to be passed within a period of sixty days from the date of application. (3) The taxable person will file input tax credit application with the return of the taxpayer. In sub-rule 27. Net tax payable.—(1) Alter the elimination of output tax credit and input tax credit, the taxable person shall file his tax liability if any, for the tax period and 5. or return period in accordance with provisions Section 16 Of the Act. A registered dealer determine his tax liability for the period or return period in accordance with the provisions of 12 of the Act. CHAPTER. IV PERSONS ENGAGED IN CASUAL TRADE 2B. • Appointed for grant of Betora commarcement of 31. - casual business, the casual trader or his authorized agent, shall apply to the designated officer for permission in Form VAT-X along with a treasury receipt in Form VAT-21 with a fee of rupee five hundred. 634 Section 31. Section 31. Section 31. CHD. ADMN GAZ. (EXTRA.), MAY 26, 2006 (JYST 5, 1928 SAKA) The casual trader along with his application, shall furnish to the designated (2) officer, the sale bill book(s), account books and the list of commodities to be sold. (3) The casual trader may withdraw his application any time before the date of commencement of his casual business

29. Security from casual dealer.—(1) The designated officer on receiving an application from the casual trader, shall determine the amount of security keeping in view the quantum of business likely to be undertaken by the casual trader. The amount of such security, shall, however, not exceed rupees one lac. (2) Every casual trader shall furnish security for the amount, determined under sub-section (4) of section 31 , which shall be in the form of bank guarantee from a local Scheduled bank or in cash against a receipt in



Form VAT-IO, issued by the designated officer. (3) On receipt of the application complete in all respects alongwith security, the designated officer, shall record the particulars of the casual trader and maintain the same. If the designated officer is satisfied that the particulars contained in the application are correct and complete, he shall grant permission in triplicate to the casual trader in Form VAT-11. •The first two copies of the permission shall be given to the casual trader and the third copy shall be kept in the record •

Provided that if the designated officer is not satisfied that the particulars contained in the application are correct and complete, he shall, after affording an opportunity to the casual trader of being heard, reject the application for the reasons to be recorded in writing. (4) The designated officer, at any stage during the currency of the casual business, may, keeping in view the quantum of business undertaken or likely to be undertaken, demand an additional security, if he is satisfied that the security already obtained is

insufficient • Provided that the total amount of security including the additional security, shall not exceed rupees one lac. 30. •Import of goods by the casual trader.—(1) A casual trader, who brings goods from outside the Union Territory, Chandigarh, shall report to the first Information Collection Centre or Check

Post on entry into the Union Territory, Chandigarh and furnish the second copy of the permission certificate issued by the designated officer and shall declare the quantum of goods in Form VAT-12. (2)

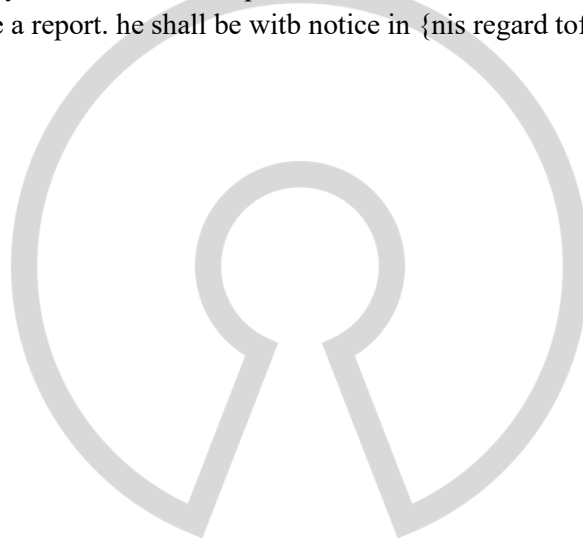
The casual trader referred to in sub-rule (1), shall furnish details of such goods to the designated officer before the commencement of the casual business. The details of the goods imported during the currency of the said business, shall also be furnished to the designated officer forthwith



31. Extension of period Of business of casual trader in the event of opening of new outlet.—If, the casual trader intends to extend the period of conducting the casual business or intends to open a new outlet, he shall intimate the designated officer in writing in this respect at least three working days in advance and the designated officer on receipt of such information and satisfying himself as to the genuineness of the request, may extend the period of permission¹, for conducting casual business and incorporate the fact of extending the period, or opening the new outlet in



Form VAT-11 • Provided that while extending the period of permission or allowing opening of a new outlet, the designated officer, may review the amount of security already furnished. CUD. Am, 1K GAZ. (EXTRA.)- MAY 26, 20M OYST S: 32. Mode of payment of tax- Subject. Lhc: prot9*inns of sub• r, 'le äec;ücn 31. rule 43, a r.as-Jül trade: Ahali amount of d'.J% the appropriate eave:en -neot •oy of nhz•llan in VAT-T'.•an tar: ..•ncLiSlor. of buē-ineæ Provided lhSt if the casual t:uGiuees seven lhs. the "filuunt of Shal! be dap*itetl on '*.tcek'y on the firel.vnrkiarå ihc ck-.*e of -he and lhc fired irw:zllment be f.•ait' the or casual ausir is eaylier- 33, Procedure after ch2ÉLLre of casual business and tlnalizing tax 31 Ghg casual trader shall•.furnish lo fhe dks knateci n{ficor, sl*tement tho details cfsalBE and tBR liabil.ty• ir Fom VAT-I arter tre conclusinn u! the ONGUal business. He shall also apv*nö lhc dHlaiis urusqÆ goads erd shall aor;ount book* t*hre the •designated officer for determining final tt:x kability. (2) • Tho designated may examine the i-ncount books. ai the r--33dal trguer innrnyiatly on Lho date rczeipt tux F.otlj ty irl VAI -13 tha next working day and •shali detRrrllinö the !iilul tax liability Of the .casual trF.der. (3} Aller determinir.g the linal tax.läAbilily, the designated orliwrshall require the trari8f to denosit try amount.üf tax NO determined. (4) a casual trader faiEs to dfscherge hls tâx liabiftJ a5 dulesrninsd by desianuled offic.er, me same shaR he recoveved of lhc securlly furnished by the •casual tfödgr. Balance .unrec.0VRILYJ arno•unC: if any: shalf be rexuverabl+ under the pruv•iorwtlf 11'0 Act ard these rules. {S) After .gafisfyiöu nnsetfthal the inderhas histai liabilty- desigoa'*r4. nmcer shRil release Yle. security ar.d iesue tax ugrtficate in triplicate in Form VAT-14. T 13 trader: sham he Given the two ropies and Iti€-l tnldr copy Ehd! be nialhEinerf ih thc He shiil deposit the stzond at. the Informaion Collecton Centre IEvihg lhc union Territory, 34, Falåureto eek permission,zlf a casual \raderfails to•appgy for permission. Jt. • nr •ails to make a report. he shall be witb notice in {nis regard tofore tBking llal Ht;Liwn



35. DetentLon, of goods of casual traöör.—If the goods •bking teansp {lrled gection 51 by a-casual trader: are Éiain9J as [Yr provisions lha Act arid these rules- may he out to auc-jon. f requir% ir accordance Vith the pror±ltl-re :aid dc.hY!1 .n 70: CHAPTER-V RETURNS AND PAYMENT OF TAX 3\$-. Everytav,ablé pkrsn Shal. file quanxl'/ seil-assessed return Seztiorl\$ n Flinn VAT-15 withir a period OT thirty da's\$•from tl',e dale ur expiry or cath Ou•to• alongv.¶llh the proof of the payment i•lle the appropria*e Bild toe Tax at Source (horeingfter Lferra.j tc as the TDS) certifltZles, if any Provided that wher* E porson Diltl lu makfi the payment of tax thruJgh clleque at, bank draft, he shul} enclose 'he crossed chequa ot fre hank draft, CESE :nuy be, drgvm on a local SCHEDULEA gank WI teavour of ChB designat*i cfir.eNELisc 6-16 Sftl'.ion 2B. cJiD- ADMS (EXTRA.)- MAY 26, r S: 1928 SAKA) and Taxatlon Offlcgr/Asscssinn Aulhority, alomwlth the return, uich shall filod wiuhlfi a twenty LLeys from the date of lthe expwy {If the qwerty Pravlde•j tur•ihor that a g*rson. annuar grass turnover exceeds :upees ane cusre in thB previous year, shall defer•mjne hi3 tax 'lability fur every month and gha!l pay tax by the 20th day of tho month, tf peld througn the crossed gFwque or draft and. by thc doth day of the mnnth, If psid through mg treasury recefpl and shall submit seme to designaleo officer- alarquillt the ir.formation jn FORT'. VAT-IB ; ar.d payment for Ja3t mon+1 of each quaater shau made or. lthe 20;h or tie 30th day of tbé closc oi quartor, as the case mey alanqwlh ttk quarterly rglurn, Tha return in

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44. Selection of persons for *Lidit.A1} The Comrr•lissioner• shall select, nn the basis peralrcLr-:rg as may laid dawn by him, a "*"Hain number ef persons fc.-' audil under 'P. that lhe Commissioner filay. upn lewip;. 01 intwnnzt;.r.~-, pr r,thermse, thüSr-• preong ror audill who, sr.cordillg h-.m, are requifsd fw audit. {2) T he audit, shall performed by an ofl.c•er or a toorn Of ulTir-;crs ur-insisting ofEoers as may oe deemed fit by lhe tÄmmissioner. • The audlt may bg made for orne period for more than reiL.m øeliüds, CHI). GAZ. 1 lot.} 20.1<1 S. SAKA' 45. Audt2 of setvrns: accOutlES. Fff.tha r.~urpos'dü or audJt Of .retiliT1*: ZISl;uai stets ment arri the Cornmisy.ir.ner •:lr lhe c..r err? officer lorua•-J Lc do may pt\$bor. to lu.~ vcr'ficatier-, ot of any reh,rrt arid any Othey Ilf-:cessary •l lié or the officer or ary "[ilil.#l aulilülizod te. do toe cose may be. shall notice of. not tnsn leu to rhe •person tor ur account banks nn dälñ. lit-10 and plar.e, as rrwy be (3 A •Soroc notice under (21, EIIC.II produce on •tie »ecified date and tirue such account books. are ih ttle notice, Durir.q course of audit. lhe i:eNon shall a-t'ViC9 tlus Of the designated cfhn:l' or ar.y ether office.r to do 30, all necessary the endit. The.' Shail a!.so provido such informaör., as mey by the officer conducting ;t1G awJlt. 46, Liahiiify of persons Irt casc of perso -1 entering into a•ülniryzl 'Bitb a contractor contractor Or"ter.lxg into a ronLrac,l vÅlb sub• - Ian:lruclor for transfer Of property in gocvJs in execution of contract, zhal. fumjsh to the aner or tlu-: designat+d.oitic.er: parik;ulkr•; sucl- contrar,t in '4T- 75 v,ililim a porlod cf hilty d8V5 trom dalg of cncöng it-VI '.ClCh {23 person•ena.er.ng a convect with a nitra:tor nr cor.trector entF:ring into a onrTtrgr.E Wi':h a for rrarlä;fer nt progz:rtiy In goods for exeoution c.t ä corilræci. Who is a;so liablö fix dÄ-iuction or tax, Ghall 'Nitin a tneriOfI Of thi'.y days ucctLling his liability to deduct lhe tax. make an application: In all respects to the desinnated officer Iq

Form VAT-7iI fnr Eldnlme,-II Lux deduction number- I hg rfpsignälgd aficor shall allot tax riB.dacii0T1 ilurr.by to thc person 00Tltxrned within o peioe of Geven d"y:-; rccGpl of -.he app'icttion. {3} Tl"* deducted under Ehe Eiha'l tx-2 deposiLed Ot/ the pegon deztuctjng the lax -hrouâh a c:halLqn in FtjrlTIAfAT-2 lh Il',c appmp!iate • Treasury within.. a pe;iod of fiteen deys from the ciose of each month- 14} A monthly statement of IIC deposits made under sub-rule Sha!l be by the .ennecmod In Foem VAT- 27 a;ongwith the proof of payment within periad or ftftcon days after the dâtE ot depas*t.. (S; .The person ci*dllciirl} I'IH li.JX, shall •ssue a cedifigate 01 "UCh tax deduction at soume in VAT-2ß, which shell entitle r.cintrac•.iur to claim credit suc.h am: '11 •IL in the return. CRA>TER.VI ASSESS MENT OF TAX LIAB! 47. NOBCQ and m gnner of assessment. — ror the aureose aesc-csrnen:. or a:ovlsonahas3é3ömem- of u person- e noia•ehall be i*5GEd, Hlich• Ghall cleery state grounds lai assessmentl, periüd O? assisemen:. tie Irne end p\uc.o. fixed for e,ur.h I hc notice Ghall• provide e Vf not less than ten dLfys for 01 sur*1 accounte and as may be snec.if.ed in the natlce. SE±te- 2 Setitjn 2/. 640 Sect;on U2.53, 54. 56. 57. 5B, '39 and 60. GAZ- (EXTRA.u MAY 26, (JYSI' S, 1928 SAKA.) {2} A person. has been ser.•ed a IKJlice under sub-ruh (1). shFll PtudLF-e ON the date alld time, accounts and Coeaments, as mar;tionod in tho notice together 'bith Objection, if any, in Mitlna. which the person may wish to prefer, alongwith the evkienco, which he may, Io produce in suppat thereof- 43. A\$soecmant of tax liabiljty.— The ofijcor. after cons@ierlmy objections ard documentary evidence-Gt ant fired by ttlé person, shall pass an order of assesxment In writing, determiningl the lax liability of such a person, (2) ThA nsess•rneni order shall clearty glae the reaecnö for assessment. (3) The copy of assessment nrder, alongwith Tax Demand Notoe, shall supplied froe Of cost. 49- Amendment of asee\$\$ment—,. For the purpose of amendment ot assessment under gub-ecction (7) of smtjen 29- a notice shall be iseL.aed by thg designated officer- to the persm, c-.läerly stating she for tilC praposc<.J amndmnt, the date, ime and place, fix«J. for assessment, Afor heeling. the porsan concerned end makirk4 euch enquiry, as the designated officer löuy necessary, he may proceed to amend tba cyders as he deems iii. \$uhject, to the following corpdjti5nF, narneby (a) No amerx•tment: which has the effecÅ oi enhancJng the amount oftax. *holl be made by fre deskgnalAd officer, unless he has given notice to prson concemod of its inten"l to do and has Bllowgd him. a reasonaâte oportunity OT k*irpg heard. (b} Where sut.*1 amndment the effect af enhancing the amount of (hg lax VÆneltYI the designatææ shall serve a Tax OcmÄnd NolkB in Fort" VAT-56 as requ•uJ under sub-section (11) of sedan 29 and thereupon; the•proyisicmof Act ard these F.han apply: as if such notice had been aarved Ifi tie filel JtlGtpnce. (CY Where any arndment made uMer sub-soclh-l (7) of section 2B Ibo affect of reducing the tax penalty. the designated offter shHll order refund of the amounE, which rosy duc the person procedwe tor refund laid d0Nh in rule 52 ahall .ply. 50, Manner of imposition of penalty for offences under the ACL and pgymortt of *uch 'Énzdy.— (1) it appeaß Io the .Comm iäamero the designated aficec, as the case may be, lhat it Is necessary to proteed ag3inst a person under sect;ons 52, 53- 54, 55, 56, 5/ , 53, 50 or 60, as may be, such Otfir.er Shull serve upon such a notil>. directing him to appear before him in person o- through an authori•red agent end,— (a) to produce before hlrn the 1320ks of accounts, reglSle.•s or documents Jar enamlnalit:ra l,h) to explain the book* of accounts dütmments pr:xiuced by such parson or that came into gzsessiz.*1 any of the said officer. , ane (G} to show cause on the daLB apeclfied in such why penalty spac*fiæi as In the notil>, shou}d riot be imposed on hiltl. CHB, AD-MN GAZ. (EXTRA.}, (JYST 5. 192B SAKA) (2) The person may, il hø wishÆ- prefer any ohBGtjnn in writing ne may adduce any evdetu In gupporl or his (AligntlOri On date of {3} Aller exarfining lhe of accounts. documents or evidence, pm.ced by tha person erd ounsidering ht.•i objecfon, the Commissioner er the designated ofiaer- as the be, if 58tisfEd with explanation given or CAI the basis Of the evidence. furnished. may not impose Fnaltya In no 3Atisfüory explanatjcql is fonhcomlng. tho oncer. shall impose penalty uöon the person under the romant scelion, for tho amount as provided under the Acl and cerve a notlce such pgrsoa, him to make paymenL Of tho anouM in with the provi5ions of he Arti g6d the.%R rule€ arid t6e Treasury Chablan in proof ot Such payment, by the spæified in the notiaë. The officer Bnalil in every sur.h case, pass a seif 3peaking arder,• giving frerein reasons for the acti«l taken. 6-41 51. of Tax Demaad Notlce.-- {1) If soy sum is payab;o by a person Section ag. ur-Eer the Act or these rules. the officer• shall serve a notice In Fom VAT,56 unn hlm spectfr/ing the date, not fees than fifteen days arkd nol more than ttlalty dap from the date of serviaë of the nodoo. on or before *ich. payment slra,h be made and he shall also fix a date on or before whZh, the person shall rurnlsh tbc Ircasury challao Ili proof such payment. (2) VI.'hgn the Truæury iS prvdue9d. the

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aforesaid specimen



54. Particulars to be mentioned in a VAT Invoice—(1) A Invoice, shall be Issued from duly
 1m, 'Oicc orc-ash memo book. invo-ces are prepared an cr any ather elec.trunlc or mechanical device, tt
 shall be at least.in tri*lhate i.E. Orlgin,9E Copy. ö.ec;ond copy and tte laSl The respac'ivo of fre invoice
 shao bear these wnrds clearly. CHD- ADM-N.G.AI., (EXTRA:), MAY 26, OYST SACK) (2) On the'
 oriqinal copy of the VAT Invoice, the • Input Tu Credit le available pcraon agatnsL this copy' shall bé
 printed and it will be i3sue.r: to the ouchaser Orr lls second copy- lhe words 'This copy does not en!i\$e
 fig holder 10 t:laim Tax Credff' shall be printed and eaf>py Shan be jor hc purpose ot transpyla•tion of
 goods. 'I-he tact shall rpf3ined by the selfw- (3) The words 'VAT Itwoicé' shall ba printgd on invoice. (4}
 A.VAT Inwite shall r,ontaici- Ehe folloa.yin•g details. namely (b) (0 {g) consccptive serial number printed
 by a mechanical or electronic p•mes?. In case.ol a computer gen•erated invoice, {he seriel number may
 bu• neneraLEd and printed by a cnrnputo;. onk',• if, sofLWsre automaticalöy generates numbo,r Hnd erne
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 soh- transferred or consjoned to R place outs ift lhe Vnion Tenitory, Ctwügarhl serial numb.ei of



Form VAT-36 (from the date of its introduction by the Chandigarh Administration) mode of transportation of goods and details (hereof and signature of the proprietor or partner or director or his authorized agent. Section 45. 55- Particulars to be in a retail invoice.— (1) A retail invoice shall be issued from duty bound Invoice or cash memo book. except when the invoice, PR are prepared on computer or any other Electronic or mechanical device. It shall be at least in duplicate. (2) The first copy of a retail invoice issued to the purchaser of goods. The last copy shall be retained by the selling person. (a) A retail invoice shall follow the following details, namely:— (b) (c) a consecutive serial number, printed by a mechanical or Electronic device; the date of issue thereof, address and registration number of the seller person; (d) (e) the name of the goods, full description of the goods and the quantity of the goods - the value of the goods per unit thereof; the signature of the proprietor or partner or director or authorized agent. A retail invoice for interstate sale and exports of the country shall follow the following details, In addition. The details mentioned in sub-rule (3), namely:— (u) the name of the seller and registration number of the purchaser; (b) the rate and amount of tax charged in respect of taxable goods; (f) serial number of Form VAT-36 and mode of transportation 56, Particulars to be mentioned in credit or debit note.— (1) A credit or debit note, shall be issued from the VAT or retail invoice book and shall contain the following information: (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) 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58. Electronic maintenance of record,—i. 1) Pursuant to the provisions of the Act, the assessee shall maintain all or any of the records, returns and documents prescribed under rules 53 to 57, using a computer, in electronic form legible format after informing the Commissioner or the designated officer of the system to be followed. Whenever made in the system, the person shall inform the designated officer, the chief accountant within the period of fifteen days of submission. (2) The provisions of the Act shall apply to the records maintained in electronic form and documents must be taken out in printed form or each document shall be separately for each of the records. (3) The person shall ensure that proper backup is also maintained and preserved so that in the event of any disaster or damage due to fire or natural calamity, the records are not lost or destroyed. (4) The records shall be preserved for a period of six years (commencing from the first day of the financial year to which a record, return or invoice pertains) or until the assessment is final. (5) The person, who maintains the records, shall ensure that the records are maintained in legible format along with the flow chart of the transaction through the accounting system, from the stage of initiation to closure and transfer to the designated officer, or audit report submitted by the competent authority. (6) The person shall also provide the audit trail and inter-linkages, whether electronic and the financial layout, dale dictionary and Lot number of the field, with a sample of such records. In any person is found to be misusing this facility or not providing to the information or if there are other legitimate reasons, the person or any other authorized officer, as the case may be, may, after recording such and after taking into consideration the explanation given by the person concerned, the discrepancies, if any, prohibit a person from electronically maintaining or generating any records, returns or invoices. 59- 'Manner authentication of account books.—' The authentication of the books by the designated officer shall be done by affixing his signature with his seal in one or more places in each of the books, or documents, produced before him. 60 Record of checking and notice for survey,— the officer shall keep a record of the notices issued for the purpose of cross-checking or survey of account books. (1) ID. AL) MK r -IA7.- 26, • {JYST S. 61 Procedure for search and seizure,— All search warrants issued under 4S, • shall be in accordance with the provisions, the Code of Criminal Procedure, 1973, shall be exercised, no warrant shall be issued without the sanction of the Magistrate. (2) The search and seizure shall not be made in the absence of the Magistrate or the authorized officer. (3) The search and seizure shall be made in the presence of the Magistrate or the authorized officer. (4) The search and seizure shall be made in the presence of the Magistrate or the authorized officer. (5) The search and seizure shall be made in the presence of the Magistrate or the authorized officer. (6) The search and seizure shall be made in the presence of the Magistrate or the authorized officer. (7) The search and seizure shall be made in the presence of the Magistrate or the authorized officer. (8) The search and seizure shall be made in the presence of the Magistrate or the authorized officer. 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64. Procedure for furnishing information at the Information Collection Form.— (1) Every person-in-charge of a motor vehicle shall submit it before the authorized person at the Information Collection transporter's office invoice or retail invoice or delivery declaration for transfer or govt. and the Territorial, in Form VAT-LIS. It is duplicate, and Government Receipt or receipt sheet may be. (2) The authorized person, at the Information Collection Centre, shall enter relevant information in the Computer and generate serially numbered computerized printouts. of



Form VA-12 or Form VAT-3E, in duplicate, whereafter the document* mentioned in Rule 1 [1
Shall be returned for signature of the person with the aforesaid Form. 647 of 1993, tr,

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648. Scziion % 1 - CHDs A•D.MN GAZ. MAY VYST 5, 1928 (3) The authorized person shell charge swu•h sum, as mey be fixed by the CnrnmisslC*ler, from üme to Elme as service qharges for ISSuing the ecmpufer printouts in



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67. Procedure of accepting goods* for transport from the taxable No carrier of goods proprietor shall transport for: accept for loading for transport by T1 unless -- (a) -the consignment is covered by VAT invoice. But in case of invoice or a delivery challan ; and further, a declaration for transport of goods in and out of the Union territory.



Form VAT- 36 v dth odglnal and duplicate {oils duly filled by tie consignor. tf vain of the invoice excoeds r-txes ten thousand- (Z} The transporter issu&ngprt receipt for good* received and wa&y-bill in Form VAT-39 and Form VAT-40. respectively. {3} The transporter shall enter full partlCLllats Of lha gut-it-I* rocoivgd for traneponation In a raglstar to be rn*intaingd in Form VAT41. Prooedure tor dellvwy Of goods by the carrier of goode or to a BXBblé No carrier Of gxx.l\$ or ILG agent, shall at;cspe delivery the goods comlng Dülsit;e the Union Ten-itory. unless (he consignment Is hy en invoice or delivery challan, as the case may r. - F decFaration for transport of ta and from the Union Teutory, in F-orm VAT- 36 dupl[cato folr duty filled by lhe CoreSlgnør and by tho officer-in-tharqe. of the Information C00ecti6n Contre- If lhe value of the involge exceeds rupeeö ten thousand. is *I-omitted goods receipt (GR) origiha5ng from of t:tmmenoemsri IransrNMtation h-jrnj8bed n; ar:d the Ceclaradon Fr'rm duly slamped by tbe of tic InformaGü!l Collection Cente ir, Ferm VAT-12 submitted. (2) After receivirv .ihe ttY> Oanspertet Ghall enter all the particulars Ot Lhe conslgnmeni in a regisLer in Farm VAT.42. The transporter shall take an acknowfedgment from tuatIE person or the receiver of Lt,e duly signed and stamped on goad5 receiptf (.GR>transport reäipi CTR) and cr.tGc full Form VAT42 69. Taxable porsorl to hNIntain true account Of goods received and di\$pkiched.—it) F.vary person shall maintäifl tri-N* fif gco.is or a be in Fonn VAT43 and VAT-44. respecqtvefy. (2) NG persn or his authorized agent- shulF lake delivery '-If sale or purchase n: vAlictI iS laxable under the Act. from delWer the goods for hooking to a carrier gooes Including ago,'ll or Transrvt Company or Rooking Aoencyt un—s (a) g of the purchase ..rwnit-s+ or sate bifl or VAT invoioc Of reialt or cash memo or delivery challan or decWTiinn for fransm.'t of goods from •tt*+ IJnion Terti+ory, CharK}Jgarh. In Form VAT•3B, if requircx]. as the case may bc, l'.ovcFlro the ct)ßhignment, is to the or representettve 653 (b) (d) CHD ADMN. GAZ. (EXTRA); MAY 26, 2006 5, 19.28 SAKA) particulars of {ansignment intended +0 1-,E hooked, are furrriishGd •lh the fomarCIng• note in Form VAT-45 1114 who deliver,' or belivers good8 for booking is in ptF\$RRRirin of H lallel• of aüth0)itY beating his signatures duly atleste,d from the consigr» or cons'ign€l'. as the case. may he register in Form VAT.n43 or Form VAT-44, the may bee maintained BY' a regstered containing entries in regard tn such conslgnmen4 prodi.cxj and gok at:tentiëated from tae carrier df the goods an agent of the Transpurl campai7/ or Booking Agency, 83 tng case may stan-er*d endor-semert indicatng hia tull particulars and registr.gtion ccflft;cate number under lhe Act, if any, is raorded ori the .tärsport receipt by the E.ortglgnoe ; and the conslgnor or the baing gn I.k.qæglstcæd •person under the Act, gat the Forwarding Note or Transport wrnpahy receipt conslgnment of goods Imended to be booked. to a place outside th9• Union Tertit0Ff, Chqndigarh, or 'brought from a place outside fie I-Jnion Territory, Chandigarh a)nunt6T8iansd fmrn the exclse• Taxgtion Officer of tie Oistü•-l or any other offer autoriaed by hlm- 70: Auction procedure—Tho goods. detained or seized: whith have not heen Section 51 reFeased or 901 Nle.ased •as. per due process of law, shall ba sold by puolic auction after follov,dng procedure hereinafter provided (i) . Tha OWIEY of gaodG. sball have first choice to reacquire the 5;ods oru payment o' tax, o•enatty or dug:i whëch the designated ofiGer shall issue a notice such pereon to re-acquire the i,'dtnin time sp=ifigd such notlce and on swzh person's faålure to. do 50. tho gxxis Shail be put to publjc• auction : auction, shall be conductad by a commitee comprising of three aflcers. tii) • Lg- Assistant Excise and Taxation Commllsshner in chsrge of the District or ,AssöLant Excise and Taxatlon Cmmllssbnr (mobjle WinG) or Assi3tant Excjgg and Texatlon Commiasioner (ICC), gg Lhe caso• may bet aod Cruse Taxntion Of\$K?..ers the auction, shall be after the AssiEilent Excise and Tæcation {iii) commissioner qr the designated officor or fre officer ounærned cédlitles that goods hava been gm.rglåæed even after ptccss of law hr9 baen completed or tha are of perlehabale natuF9 and .negd me As3i5tenl Éxclse and taxation Commissioner in e.harge of tba Disleict, (ivj may fir a partiic;uli-ar day 1.1 a year fer putting the goods seized or delailted to eucEjon and shal• eidely pubj}lctzed the Assi;lanl Exßse and Taxation CornmiR5iongr-in-charge d lhe Dlstrict shalf, cause irr be publislhd on the Notice Bcgrrf hig office, R list the gcods. tjetBiaéd SC-Izcd ant IIHenderJ to be 30k-t. Thu notice in prgsclloed Form .VAT4fi: shell gpmlfy the Place, day and tine at A .nulicé •of fiftæn day? shali gINén bgtoze sale by. auction •is be oondüctod A täpy Df such notice end list at-goods: shall also be deplayed at one or more potlllc places, Informal:ian Codl#Gtion Centre and offic,g Excise and Taxation Commissior*r-in-chargé of the Oisfrict In the 654 CHD c-tA7- (F.XTÄA-J: 1928 SAKA\ Wii (00 gaodS WOfü dctaïrod or seized and- if ounsüetod necessary, wide publicäty suth au(-.ljOh, may be•givgn in IBH4ing Bcroe doing so, the Assis&ßt Exe.is« anri T8ü4öon lhé DEIricl shall, issue a notice in Form VAT-47 to the owner of Ehe the in:entfing bidders.

debt*al earnest money equivalent to a Sulfi amountinn to ten •pat cent of. the estimated value of thé goods Ogrore the • commencement of the auction . the HIJC.ion "It-x;eerinpa shell f5r:ortEd in weihng in Form VAT-48 the final bidi shall be approved By the Depu\Y Excise and Taxation Commissioner .In clwge lthe Division. if the auction money exceeds rupees fifi,' thouB,antS the auction-purchaser, shall pay caEe value of the goods in Gash after the Yte end shall nol pemideö to carTY away pan oi the goods unål. tic has paid lor ;,hé samo la LII and unCl, fre sak hæ bæen confirmed by the appropfiaia Authority. Where tie purchase? fails to pay Et19 bid ITLOnéy, sfkil be resold by Éuction at once eamest money deposæd by the defaughting purchaser, shell be forfeited Io the Chandigarh Administration, The earnest money ciepoöited 'by lthe vnsuæessfuc bidders. shall be ruunded LO frern Immediatety Ster (h? 811Gion iS Over ; and after the amount by Räove said ptccedure, the goods shall be delivered ami a receipt æereof shag be issued in Form VAT49- CHAPTER-X Appeal and Revision Seam 71. An 39peäl .vinst ever,' original order referred to in u. shalP contah frie following panicum and informallon- namety (b) the namo address of the the öata of tie order agalnst whlch arv appeal Is made the authority againsl whase the appal is rnad0 : statement of grounds cf appeal reasons for {Eay in.appeai. if aiy , 'he relic; prayed for ; and #ignatures alid veHfic.ctlon by upvalkn± or oy an aoent duly authori.Td ProprietoriPednetJL1 lrectodAgent, 3. by the nemert in tt•E memorardk-lft Of appeal. do hereby deglare "hät the fBCte staid above, are true Io he best Of my knowledge and belief. (S igure)" • •C.'HD. ADMN. GAZ, (EXTRA.)- MAY S: 1928 SAKA) (?) The memorandum ot appeal- shall Lie •submit-tod aiongwith the ayuifr-st •h'hit:h is. made or duly copy thereof. unless lbe Ir; prcåltc.e order or at the time of of eppoa! tu the satis?wtion of tho apPBlla!e authority- (3} Rece:apl for statutory poymont of fiye tf the amou!t,. Shail be submitted with rnel,norffldlrn of appeal. The memorandum of apg.*3sE shall either be pre.qemed b? the appvænt ur his av.nt to authority' Of be sent by regisur:-:d pent. 72. rejection---(f} metherrandum of appoal not Tiled as peg Seann 02. pcwisiong of rule 71, •the Shal] not be (7} The. appellatc authority may, dtasrniæ an by an order in vgifiog, if ii IS not fired within the edpulated . *iod af \$1irty days Provided that tho uppeFIRte suhorwy in the interosf of jus(ice. the seasons to bs reosrtiad condor,H the delay in cases appeal is not filed within the stipulated per.;od - Pmv!déd Further frat bsf0Yé disrni33ing an appea the appéltant Shal/ be given a a-xa.sonablé oppo«uriily being• heard and the order ai dismiseing the appeal: shall 1» made in writing by reco,ding the reaspns Lheretor

73. Hearing of {a) (f an appeal is not diemissed summarily: a St-x. •livn 62. oppanuntty. of being heard •Io the parties concerned *ell be afforded by the appa{lulg Æuthority, {2) A copy of rngnrcrar€11T11 the a»peel *half be provZed 'o the responder:t with a viow Io Fila proper repiy Iharetn

74. Stay o' recovery of OaLane•9 amount.—f,.1) ilNÄile tilinn an appeal, tho appellant may submit an appllca&on to the appt?llåto eutharity for staying lthe recovery of the bolRnce amouo[of per cent by gJving ceogent .reasons theteof- (2) The appellate authority sÄa41 dispo the stay appJif2üx'1 vaiülifi a petiea thirty from tte date of Its failing which it slEjl be khat the recovery of.tbe•balancg arnovnt has beetl Efayetf .61! the. diseusgf Qi the app*icadon

75. Revision.— me proviso-ns of appeal •meniined in rules. TI LO 74 end 77 Shall. motorrdi.s. apply to the tuvlginnt also

76. Transfer of appeal Or •revi3ion.— The Cc-mmissioner may: eifrer .il*0-moTo Seerort 67, or on applicaton, for reasons to be recorder} In wdling, tansfer an appeal or rehslorl.at•i me case may at .any stagä ot lhe pending before any appellate or revisional authority 3lt60rdinato II.J him tn another apPRilate or •roviãional authority eng Eball ccrnmun}e-ale the 0fder of tyansl'er to s,he appellant or the petitioner, affec-teff b? fre ordur to the appoUate or revii3ional aullÄzritiG8 tx-m.erned-. 77- Supply. of '*rtified A certi#ed C.opy of order passed by ltR 69. Appellato the Rwisior-,al authority, shall be Eupplied to corwarned patties, Iræ of cost that wt•ere tbs LMders are pronounr»d in tt-e Rtzenze ot psrtieea such ex parte Orders Bhaa be cornmunit-z+*d to. tho partle-5. 655 656 CHO. ADMÄ- G..VZ. MAY 26, 1.1 YST S. •1928 aril 78, Appeal or Qevision to the Tribunal— {1} Any parson aggrev:f by the order an appaElate suthority cr a revisional may tile an appeai or revision, as the case may bc, Lhe Tribunal, (2} lhe p!ovicions of rules 71 +0-74 and i 7 shall apply fi.'L.rtätß' mvf,andjs ta tie slabcnisslon of oppæal or rewlsioil. sumthary agjgclicion- hearing anu disposal nr by the T dounal. exccept that Shal! accompanied by flVO copios or rrwmnFändLZT1 of appeel- 13) Every' order passed by Tribunal Shall og communicated tnc concer.lied appellate authorlty or the. rgvislonal auctorrtty. the aulhai'y passing lhe original order and fre appellant frec of COSI. Section 32 and n. Aepeal, revt*ion, Ttw Appellate Ehe Revisional Authority, 83. 41. shell maintain tae Instituttn Register. Pochi• Register and Disposal Register in Furn VAT-OC.



Form VAT-51 Form VAT-52, (2) The designated -Rhei} main±sin a regis)qr of cases. tn which appeals have been and litlgtlan is pending in Form VAT -54- 80. Salaries ana allowance of the Chairman, Vice-Chairman ar Member of the Tribunal. {1) TYE salaries and a310wancx of he Chainnan, VICC Chalftnan Of a fâernt*r of 1118 TFibdnalr — tal If, he Is a rc•tlred Judge of the Righ Courl a rgtlrad member of Indian Service, or he Is raired offher of the Department of Excise end Tergtion, union Territor% Chandigarh, bew.v the rank of the Additional Commigsloner, hé shall get the SLlbsLanlllve pay &awrt by him at. he time Of retirement, less the amount of gross montl\y pension, but his pay plus grass monthky pension. not exceed the Bubalentive pay by him at tte lime of retlrement : Provided mal the State Government may. in desenring cascs, ralex L.hiä onndition end allow officiatiim pay.dravm at the time of retirement instead Of gubÉIArffu•ö pay , Frovlda further thal lhe salaHes and alE0'Nanccs in caee of the being •an Advocate or Chartered Aæounlant, 3haPl be BUGh as may be determined by the Government ; he Is a servino Judge of the High Court or a semirig merr&r of be Indlan Adminigtrative Service, or he is a serving officer of Department of Zv.cise Yaali0h. •territory, nol the rank Of lhé Additional Commissioner, he shall gel sucti salaries axi allovtnances, as he nuld havo drawn, had he rot been appointed tiw Presiding Officer ora member of the Tribunal PraVlded that if tho person appointed ac Presbding or Member of Tribunal retires during his tenure as swhl his salaries and allmqancæ immediately after date of rezirernent. snail ba Such. ea are provided In Clal-lee (a} •vorde 'gross monlhly• used in this dule. Shal} mean pen3ion pension equivalent of death-cumqptirement gratuity and cornrrILked pension. The Ch3lrman. Vice Chäim• a Member of the Tribunal, shall foi journeys performnd in connecüon witl his afi%ial duties, be enliil&d Lu Lhe treveling al (he ralgg irr the Orne being admissible lhe Gmup 'A officers Of (hg Chandigarh Administrätion. CHD. ADMN. GAZ. (EXTRA), MAY 26, 2006 (JYST 5, 1928 SAKA) (2) The Chairman, Vice Chairman or a member of the Tribunal, shall be entitled to such medical facilities as are admissible to the (Group A) Officers of the Chandigarh Administration. The Chairman, Vice Chairman or a member of the Tribunal shall not accept any other assignment without the prior permission •of the State Government

81. Leave and Leave salary.—(1) The Chairman, Vice Chairman or a Member Section 4. of the Tribunal shall, if he is a serving Judge of the High Court or a serving member of the Indian Administrative Service or he is serving officer of the Department of Excise and Taxation, Union Territory, Chandigarh, not below the rank of Additional Commissioner, be entitled to such kinds of leave including casual leave as is admissible under the provisions of Service rules applicable .to him and if he is a retired Judge of the High Court or a retired member of the Indian Administrative Service or he is retired officer of the Department of Excise and Taxation, Union Territory, Chandigarh, not below the rank of Additional Commissioner, he shall be entitled to such kinds of leave including casual leave, as was admissible immediately before his date of retirement according to Service Rules applicable to him Provided that the leave and leave salary in case of the member, being an Advocate or Chartered Accountant, shall be such as may be determined by the State Government. (2) The power to grant leave shall vest in the State Government. CHAPTER—XI MISCELLANEOUS 82. Maintenance of daily collection register.—Every designated officer shall Section 70. maintain a Demand and Collection Register in



Form VAT-55, showing the payment of VAT or TOT, penalty, interest, composition money, input tax, credit carried over and other amount deposited by the persons

83. Record of returns of taxable or registered persons.—Record of returns Section 70. of taxable persons and registered persons, shall be maintained by the designated officers in separate registers

84. Receipt of monthly scroll from the treasury.—Every Treasury Officer, Section 70. shall send to the District Excise and Taxation Office within the first week of each month, a statement of the amounts credited in the Treasury under the Act and these rules during the preceding month



85. Service of summons.—The summons to be issued by the Assessing, Section 70. Appellate and Revisional Authority for appearance of any person or for the production of a document shall be in



Form VAT-57

86. Service of notice.—(1) Notice under the Act, or under these rules, Section 70. shall be served- by one of the following methods; namely (a) by delivery by hand or through courier, of a copy of the notice to the addressee or to any other agent, duly authorized in this behalf by him or to a person, regularly employed by him in connection with the business in respect of which he is registered as a person or to any adult male member of his family residing with the person ; or (b) by registered post . Provided that if upon an attempt having been made to serve any such notice by either 'Of the above said methods, the authority concerned has reasonable grounds to believe that the addressee is evading the service of notice or that, for any other reason, which in the opinion of such 657 CHD. c; AZ. 26. 2f.r.)6 -SAKAI authority sufficient that notice cannot be ser.'*d by any of aLy,IW: rnenlior:ed metim.-•Ä5. the äL1thm•it•,' Ehall, •afik5 rerrdin!'f the reasono the,-cfor. C&lise the notioe to be servod by a ccpy thereof i/ a some paÉ of tire *tson's Office or me which thc" is scme cf the place of the person's öüiine.ss last hit.maÉ.ed to lhe by Lhe person or Df IJ!ar.e v,'hére the krvy.vr tn hewe last canieä on nueiness : or if Ine •is not arl some conspicuoua r».3rt of his residence or office cq• the building in wnch FesicFco. or c•fhcz is li'l;algd and servif* Shall he deemed be eßoct!-ut as iF- it has isen madü on Lhe add r'3GGec psrsonally Provwed •fl.nher that. vhr,le the •al moge lncarz•e thc rWlce be on enqui:y is szti5fied the F.Rid nhit*. äuiidinq. place or residence does not eat or is not Toceabh. such officer, may- by an ill wriling: dispefi&e with Lhe requiremen{ serr.ce of tie flQtIIZ Linder the prerßirsg proviso (2} '!'fh9fi ilha F.9nring e nofr.a delit•ers nr tænders a oopy of nalice tn person cr 2ddressee personally or Io his agent or io any o! the IVYL-yred to in dause of sub-rule H), he fiha'l the signatll!ës of the person to wham copy is so or in Luken Of an acknowledgment gervi<e endorsed on the nri@irvqi noioe. When the rofce is served ty afflxlng upy ttLE:ltof in accordance V,fllh Lhe first prnvigo Mill-nale (tiffiær it, shall IETum the seme in original to tho which issued thc. notice wilh andarsgd E.hé!0nn nr arnaxed d-,araio, stating that he sn affixed the. copy. thc. circumstances under which he did so and the neme and 01 vxrht-,n. it by the office or residence tae building in which his ulilce or residence is routed or hls place of busines% klenti(ieti and in whose preserce 'he affixed- The said officer sÄdil also obtain the signature ae thutfib;-mprassion or the •person lmeifyng (he addressea'ä readerr.B or or building or place Of hL15inesa on his peport Whan is post. the Nhall deemed to be affected by properly addressing or prepaing the notice and pasting It by withn ac}oowldgment due. anr! Llnl%E. the contrary is proved, the service Shall be doomed to häve been affected at the tifne at whkh, tya notice he iri the Ofi-!ifiary COürSé af post. 87. •EXOGO*-, ag Olbgnvise every person shall be requi:recl Sccein 7') and 71. pay tbh tee Uf one hundred in tie fom of •fee stamps• - (c) (c) Of! a memorandum til .appeal O - nr ar. applicatinn :or. revision to the Cornmiuioner or on an applicatlon far. ravlslon lhe liburvcil on 7--XI tor obtaining copie* Of record (or Fn.spection Of records or his V*rsunal I;le or any entry re•.qtino to himself in any maintaired under -hé ules saarch Of rULZHIJ It-if unv tinanciFJI yær; hut exceeding preced!no fiye pars far obtalnlnq copy '-If aril/ in Ino register Linder thl>C rules for cnpy of e»ery rntke or *!rpmens Issæd by a deegr-o:i officer : ADMN, GAZ- (EXTRA-), 26, (J.YSIT S, 1 928 for obta:.nämq copy of every return nr statement recorded in any enquiry held under these rules or Of ar. OfcCf Of an c-ljHt;Länn or lit assessmeni af or any other document cf which copy gæimissible lhese rules for obtaining every ääditional oer•tjfiæd of er ooier of assegsment 01 lax tor oblaining copy Of aril/ Othor passed lintier the Act or these rules : and on an application for amenérnent in ttk oconsätuthn of lho flrm cr any amendrreni in the Oriainal Æ;gistratinn neritiüate , (2} A seperæe epphcaLion. ghäl: made tar inspettinn of. e.æh and every record or lhu reglster

86. Fee for obtaining record from appellate al-rhodNes—lhg provisions of rule 87, shall, ffl"iendis, epply bo inspaotion of recorc.s in tie oflice of tfie appellä*.e and reviglng authorilles grant of copies the.'Bor

89. Fee for determlnatlon of- disputed quesUonc.—An applhai0Jl Io Commissioner under a.ec:ticn PS of the Act tar Df a disputed questions, shaEl be accompanlcc witl a treasury receipt Gt a fee of rupees five humred- 90. Buslness owned by a percon under legal disability—TruELé9, guardian or manager. whether•appointed hy a Court or the Court of WardS•ior canying nn a bli3æ3-*, on of an owner. wha is ur-Ker diaahilfy. sha31 IZble to perfonn by I-hg Act end rulää in of Euch businesp, the same as the owner have bx•n liable. if he had not urbdar disabihly and had been eam,ino on tie business himself

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7. If plea-E 2iläke cnpies •ni iLnd IQ applicaLiur-b Evetyshcet filled to hc (ilulhe,-ued 'ME.' Euz sign:d upphcatcm Instructions ror using Annexure Ill or Registration *pp'lcaion J. I hix far •he il•Jlbur17.cd tetmmchtative. 2. IN-claratic:r. provided m to hc .3igned l•y É.-l the gecugs huvinc iu lhE• ht•uess•- 3. Il\$paec i•-1.adN11älE, pn.wide •rhc dec}arstinn in unnthcc sheel •-tL lLe Svetl 662 I. z. 3. 4. 5. 6. 7

9. CHI).ADMN. CAZ- (EXTRA-); 26, 2006 OYST 1928 SAKA) Form VATJ [See rule 3C2)l
AppJication for Registration Name ofthe applicant •rtuc]c in which klusiitess is likin-led I from aatne. of
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5. Name of Rtrsincss Pluc of busine.ä,i address Full Nu.mc of ibe Autlu-riu•d represntattve Designation Pcmnznénc Address Ell Nul Area•• RC12d ill Ed ;phone Number(s) Numhcr(é) •ate Which authorised iO .et as an authorised representabve eeiaration : I/ We dec.iare thnL lhe person named above authorised to act authorised representative lhT l.hc above referred businegg which appl iCaeion regislrelion is being liled/ i' under Punjab VAT •AGI, 200-6 as extended. Cnion Territory, His actions in relation to this business will be binding cn us. Signatories Sjgntlltlle SIRTlIS (.iAZ. MAY 26, 2006 (JYST SAKA) Acceptance as authorised representative l: accepr. to act as an authorised jor lhe ahove referre.d business. Siguuure Flit] name of Illic •person Dcsi•ætation 669 VAT (•ro retain-WI Invzucc nfStS7t: BalLk e; Tildie•the au•.k I.>fPäti3.a a;l.i SalC*I Trent Ito-.. VA7. FTI-urL : -F T-r-Z 2. Name JEJSv-.L • LÉLX I IZCJ . Olhbl depusrts ah Lhe pat-tiCLLlZT'.é aw Rece it-n •hc Acanmt lili4C•-T4.xes on Sales. Ac.ct-u•.nr.e.nt {Iksfgn&tcd Offieer) Seud (f De"LL.nuLed. Olhie1 FORT-ISLLXTRL•ASURY aud Uudec m VAT Ohiecl'.•• of india; Süb-T.'?3sucy CJmcer FORM VAT-2 See rule 28, 37 tud 4f-i] CHALLAN (To be given Io thc F.tc;se Of-neer) kvnicz of ••uto ofSttÉE'BdLlk ofIndiaf±hc Stafo Bar-k o!'Par-UiL IDd dae Heud OL Sul* 6'.1.. 102 &ate VAT. District : date o: I trmlaecJ 2. o: the :3CT.YOT, VR-N,'IRN •lb) .id•JiC0ttaL i'l ITICI:-TCS: . Other • 11-FIAL LY WOWS • {-cLtitif&f t]-at thc parc-cu2alE Sven above are correct. {TJe*ignate.d Offkey'} Sal c.f Desi',51Äted Off-c.er L rkLASURY f: p. Date Rx:tapl YU'-'- er Rt.pr',t's ASWLELI 01.14.3-äar-s ur, SuJ<E. t•V..: VAT su.znp oi lbe-a.sury TTCL*IILY Otäl%T. • Sü-

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Sign41ure Perlumc:nl Address Signature Pernmrntcnt Address CHDs •GAZ. (EXTRA.), 26; 2006 5, 1928 . 681 ReterGncc No. Nalne of business Address Dear Sir- Sub; Issue of Renistrtrtiön Form VAT-4 Cover Latter Issue ot- Registration Number Dale _ ber This. refers to application subnu•tted on for the Punjab Value Added rax Act, 2005 ascxte.ltdeã to the t .111 lion Tert-i'»ry, Chandigarh with lhc Excise and -taxation Depu•ljneut, You are hereby informed applicalion for registl'&tton has bCGD aozeyteci Please find ewlosed your Regjslrlation Certificate (RC). arc required to iti limn ghe Do-ptilfmcnt of any amendments to your regigtlacil'l> details wiithin thirty (31)) days of these amendmenls u'king effect. You have altæated the following regish•ation Reel st•aci0Tl _NLtnber - P[case quote your n:giEln-lt-iou ltumber in you'l' filtU-e cur-respondence with the Dcpzamenc. Nn-nc Signatrc. and olÄici91 stamp DesignatL011 •a.:lc•; 1. VAT-4 cnj)e ADMN, GAZ- 26; (JYST 5. •1928 681 Form VAT-4 Cover Lotler Issue of Registration Number Reletvnc No. Name of busit115s Address Dear Sir, Sub: Issue of Recistratiön Number for registration under rhe .PIAiab Wue This to your application submitted on Added Tax Act, 2005 as extcndotf to the Lainion Tetrif,ory, Cbm digarh the Excise and 'laxation Department, You are hereby infomed that your applicafion for legistration has accepted- Please find enclosed your Regisirzhon C'.etciiieulc {RC)a You are required to incoan lhc of any to your aegislralion rielHiVs within thirty (-30) days of these unendnbents laLing errem, you have been allocated the fOFlowing rcgistration nul?iber- Regi *trati on .Ngtmber - Pleasc quote your regi51rtltiou nu•-llber in at] youf tilt1Lre correspondence lne Depamnenr, Nume Si and official Dwignanon Enol: 1 . VAT-4 (Rcvtratjor, (Jerr.i licalc) 682 CAD. ADMN- GAZ. 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 A•DMN GAZ, (EXTRA.)S MAY 26, 2006 (SYST 1928 SAKA)



FORM VAT-6 Original/O/c [See JULE J MATION OF MENDED S The Designated P I ave Sathe nf i3usinvs Address MEMO ITI respon.qe to your applicar.ion Date: change of registrtation details 2. ii.ncJ-: ineiv1Laltc1 by you has been recordc.d by this office. Ozigilta! R-C.h1dditional copies of RC erR;Josed with yout .y-;pliculion after necessary amendment(s). DESIGNATED onlCER Aree.ndcd RC .CIIO AL-} .MN GAZ- (CX'IRA.), 26. 2006 oys•r 3, 1 SAK...o •pplicat100. grant input tredlt under the Value Ni0S as extended (bc t.:uion •Territory, C.YandiqarE', in ot gf OrigEli11 vooy oCVXT invoice FIJI Hali* oi Apv)ica-1Ll. I-If Pin i' Tel vex dccJ:tre QrL'llal VAST .ånvobees as•• dct&ils 11 nyc ilare.LJ. Tnvoice No. and ute Stippliers *tlfJ VAT Reimtinn No. Vdue ofernods VAI il:uvvr.l Dafc on •,v-high goods IV..•C (vij) Daze of 3 4. S rnti laticlZ1 of invoice along ts•ifh rB9.nng te- tittj This i. being made by for cJili.-11 L. •rutil paid on Lks invoiceR on Hsis of dv nfi1C seid iuvoices- illiilL•.h lhe XL'.lfta co in of the du co ies.or lie sajd intrnilE. -i'Wc artsc.h -.be iud:nmity bood it' amnant equal co the iLTB3UDt of Iopi.al C;rLTlil eiäjlr-ei larder •id 5. •Vrf: requæi you r.o pass un Ürür alloLviq;ö. Io clun input cuz credil llnp.1icizr.2 copies said in rems Ride 21 uf Cb01Ld iwrll Value Aded Tax Faue•s, 21-106. Declaration .1 ll.a- -.n IIC cil' Itiu1wJc•äge ;pwl I'L kit ca cr. rhiS funn rr.le 61:::- cor:ecl. Name• Siga ure Instructions Pleure Date Design :Lti0r-1 (dd,rnu iLiJdit.JouaJ flrectg: li required provide pardee lars stated at Sy. NG, 692 C.HD. GAZ CEYTRA-). MAY 26, 2006 (JYST 5, 192b SAKA) Form VAT - 8 (Se.e Nile 26] Indemnity Bond hy the TaxabGe Person Lmder the Punjab Value Added Act, 2005, as extended to the Union 'Lérr}tary, Chindig%rh VAIown all hy these prcsc11G illat l..n,Ve (Full NaTile)_ (full address) holding Registration Certificate No, am."are held and finniy. bound up to Admimst:acor, Union Temtory, Clla.lldigarh (hercinafrcr referred tCJ es Ibe. Govei'tunenl wWc11 expression shall, unless by or repugnant to the conlexl. mciude his euccessor- in-office and assigns) in lhG 5tern ofRs- ill words): (bereinafter, rerlerred 19 lhe said sunl) 10 he lhe Governiner.l demand, whiOh paynent tvell md truly'to be rnade, I. •'Wc bind *elves, my. •'our heirs, exceculofs, administrators •and represcnmtives hy presents- Whereas* the above 1101mden has bee:) tequired bythe Exc:se and l'unulion Cotm Cnion Territry, Cbandiga!h Lhe offccr him ID behalf in to furniRh Jndc.mni5,' Bond {Or tbc said sum foe the purpose otsecurhlg prop« aveilmcnt of Tu Ctedit ill respeat of losr/destroyedhnutilared original mvoices under The Punjab Value Added Tax Act; 2005 as •extended to the Umolt Tecitory- (tJundigarh (hercinaner refgtd Io as the said •Act) and indemnifying lbe Government againsl my loss, costs or whicll the Govcnu-nent in ;tny way, suffer, suscain OT pay by- reason of loss oftJle original copy of VA'LS invoice und availmenc 01 h•tput tax credit on the duplicate oopy oi lbe invoice and to pay such iii the manner and by the tindle provided by or prescribed under the said Act, Now lbe condition written bond such åat if the at:ove boundcu, hiE\$cheir: hörs, exccumrs•adfilinisåators and •legal representatives ot'any person under or from him; Ehen pays the amount of paydbje by him under the said Act; in the .11.1utmcr and by time provided by or prescribai 11"der che Act, on demand by any officer appointed by Governmenr. nuder section check) of the said Act, such demand being in writing to bc yzved upon the above bounden person, exwlEtors, administrators aud legal represemulives of any person aclang l,mderor in the mannef provided by prescribed under the said AL-IS and asso al limes indemnifying and hmules the Government from all and cvcty loks, COSI expncses which hag or shall •ot may: any time !ilnes hct-eaüer during lhc. pcriL'd It-J w.hieh the above bounden is held liable to pay the lax under the said Act: bc camed by reason ot-my act, onlissjon, defituJt, failure or iusolvency ofthe above OT any person cun- GAZ, {EXTRA.)- MAY 26, 2006 (JYST i92S SAKA) 6: or person acfi.ng lmdcror forhirmhhem: then obligation shall be void and or•noerlkC1, olhQ'iisc lhe he and in Jill) fi)rce, clTee.l and it is hercsy fill-Ehpr agreed that in the even!- of Lhe dezalv•partiti01Vdisrupti up filial L. •e+8ticin o" 111<11nbilily, L'üder the Al.%, or Lhe rules ptescrihed there under pf dbove this bound sbal] retmin with Ehe O llieer for N;elve yeurs lhe occ.uring of any of the events aforcsaid for recovering thal may be payable by abqvt\$ bound\$1L ur my 105. cost or c.im. •nses that may have \$ l*ldined, Incurral, or paid hy the Governn.l\$1fl owing Lo lhe av.l, omission* defäalt, failufc or insolv.er.cy of the above bounden OIL any perg,rms ae\iug under or tor hirmilhern OT the aobye• boundcnss heirs, execut0191, and legal and which •.lave been discovered until cåerrhe above boundens :wiTLiliog '-IP ot •of his/their Éiabilicy under the said Act or che there1Ende,- ; Pri)viñled lhat without .prc_illdicc to *tray other right or rcctne,dy for Tecoverjltg the tayw or damage as it shElll be IO the Government to recover the amount payable under this Ir,nd as an arrea-rs ot land revenue fine by my authority Linder Ehc said Act- In witness whereof, the said his hand t:hié •dclivcred Wibcss . day •of by in the prescncc of Date i..Name) (full tianie) has hereonl.i-l sel sigpted al)d SIW1.aturs Status __ (Sign)

(Siö-) 94 1. 1.1 1.3.1 1.7 C.TJI). CAZ. 2006 (JYST 192B SAKA) Form VAT — 9 FOR PERYLSSION BY C*ESUAL 'i he Officer: eartie.ulary of Ousiness Full nanie or and Either* XalT:e Tradc name,• (jf cliff-xter,? from the Mbovc) Head OITiL-•e State : E-mail addre4* - Place. ot-business, ifany, in the Union T',uitor}, Chandi2al'h Place of business from which ?0Dds are prqx'sed brou ht PANN0. SAT Rcgñ. No-: if anv. in other state Proof of identi•JY', (i F eohnms 1.4 to 1.6 arc r.otti licable Particulars•of the business event for Which a Natlttrc of Business everlt Dare or .commenectnct .Of.conctasion iication.ts made in this form (dd.rurn.yy} {dd.m.n-yy) CHI). ADMN GAP. (EXTRA), MAY 26, 20)6 (JVST S. SAKA) 60S (e) (b) (i) (e) Loca[iort Description QI- good.e proposed to hc sold (AEtRv•h list of goods, ii nceessac,ö . Value of goods ju•oposed to brought sale at the ple.e•. Antieipaied Sales (Rs.) Anticipated •rax liability (R.B.) Sale Bj)l Books No. of Rooks (tur RIßheotication) Books .4ccounts .Cfer authentication) Local correfl»ndence Local contacK ad dress Pin Local if any ame address of organmzer 2ctccr of event organizer Elleng with praoi c.f payment: [f any 21)d of dw.ow-neroflocaoon A COII rcrmation lt.'äla of ov,met of the ancl orooof of pcyrment: if any Sr- NOS. Area : 696 4, CHD- ADMN GM., (EXTRA.), MAY 269 2006 (JYST• 5, 1928 SAKA, Payment details of Fee 1• Deciarati0!1 solemnly dcl»re that to the best of my knowledge and be.lief. the iven 01' this {orm is true and corrt*'t, Narik Siunature Date of receipt (If applicatlön Permission licfiIeNo, and Dak Securjfy del Hils L)ctojs of lax puymc-lt [hitc of assessment Additional tax demancu i r any •Receipt uf tax demand Reliand, if any, allowed Refill)ddetaits of issuance or Tax Cfcara.rtee Certificate (Signature or nrsignated Officer) DCEi manon Date y.ye onlv) nslrurtl(üt (E'iek- Oöliülblc) instrument Å1.1E•unt Dulg of rcccipt Instrument No- TkTRLTld Draft Date C.•hq- Amount Book Ser•-at No- Dali.*t ilrun.dd.yy) Shri GAZ. (EXTRAJ, M.AYü6, 2006 (.JYST S, uns SAKXJ Form VAT- 10 RECEIPT OF SEC1.iR11'h' FROM ('ASI•.AI- -l •RADER 2 figures) 697 (m words) in the foreri hank from on behalf or on aecouni 01' scwrity for CHSUUI trade ilt lhe I.tni011 Terrilury, Guarahlee : Bank Guarontcc No. Date Valid up to Name of issuing bank Signature of the person ventleg•ing the secu.rinr of Designated Officer with official stamp 698 CHI). AOMN GAZ, (EXTRA), MAY 26, 2006 (JYST 5, SARA) Penrussion Certificate No, Mss Form VAT -- n (Sue Permission to ('.asual Trader its Ittain piace of ut is hereby permil.ted In business event lar 2, 4_ 5. 2, 3- 4. 7. purch&se of taxable goods in Qwndigarh. This pc.mllsston IS valid from business eve.JIL Wl)ivhever is carher- The casual trader wilt primarily deal in the itgrns The place of camal event v,'jtl be "t or conclusion of the Til addition to above gaid plus, the casual business may e]so be conducted at (a) The easwai trader has urnishGd security in fortw Df guaratrtec for and this bfCJk guarante is valid up Io casual tTådec ig (.O ptiY tax on persons Wii] discharge such liability Nmne Father's Sagrr. _ (dates)' •uld the foltowiug person,' Ståtus Complete Address Signature of Designaed Offect (With omcial stamp/scal) This cedi will be displayed at the promiüettLp13t-•e or thc bvsiascs o:eol. The certificate will stand czar..IIIÄI utomaticitiy Lhe Nic! date monuaned in uuicss ex Lent-led The g.OBds shan be såld uywinst authenticated hills only. casual tradec shali immediRtely itltönn {hv Designated Officer itlthe ea5u.al business carlier to the daw of vaiidiry of this aud sha]l.jnform lhc r.k5signaled O fiiccr at lcast 3 days m advance if he iMends c:Mend such busir,css even.l- tax tiabi)ity slaLernent should be submitted in Form VAI•-1 3. Slatsment puzzhuxt*t and.unso[d shall also be subtniLEe41 al thc tinie of' efosnrc o? busines.g event. The casual trader shall rqnort regarding his un-sold Stoek at the iaÅ Trdi1TTnäLi011 Collecti0J.l CentreiL)estgteated Officer-mcharge as the case may be. * Strike Off, if not appl!icgble. C.LUL ADYN GAZ- (EX.-r.R-ÅrL MAY 26, 2006 (JYST 5, 1928 SAKA) Form VAT- 12 Declantion by a casual trader ICC or check post (As and "hen ICC or cbeek POSI notified by the Chandigarh Administration) 699 Name of I('C Serial No Sr.NO. of FORMVAT-.36 R-C. No of tbt Consignor lhæ: time: DECLARATION 2- 4- 5. 6, 7- NE;mc & C.onplcte Address of the Consigwr R.C. -Vo of läe Consigneq Name Address of the Consioneer Description of Goods Nume *Tid Address of C.ornpany BilVLog B-70k•Trip Shxl Number Date Vehicle ID. Name nd Addrds ofche mvnel' of the person iocharge gnods 1 1 . Bill Delivery.Q.t-ia1 lqnNwä!lxr 12

13. Value of Goods 14. Destination of Goods Signature of the Officer-in-charge his Code No- and Stamp
append to the Invoice, Rs. 2 • Signature or thumb impression, person transporting the goods. vr. VJ CHD-
AD-MN GAZ. MAY 26: 21VJ6 (JYST 5, SAKA.)



Form VAT - 13 (See Rule 13) STATEMENT OF SALES, PURCHASES & TAX BY CASUAL TRADER
 If environment, Permit No. 11 Certificate Number: Date: Name Address Address of additional place. of (if
 Nature of the casual business event. Period of the Trade From Opening stock at the
 commencement of the casual trade. Add Purchases on which purchase tax is payable. Purchase* or on which
 VAT is payable: Stock invoiced subsequently. Total Sales: Gross: Total, CHD's GAZ-
 (EXTRA-I 26 2006 5, 192* SAKA) Sales of taxable goods: Balance: Sales of goods on which VAT is
 payable: Purchase of goods on which Purchase Tax is; Total taxable Turnover (14+15): {give Lux
 wise breakup} Tax Closing Sum* 00-14+15 of security deposited Balance Payable (17-19) (F*-17)
 DECLARATION hereby that the above statement(s) is true and complete to the best of my knowledge
 and nothing has been hidden thereon. Oath- OF the F-1. J Permit-13 Certificate No. 11N],
 Account Book(s). Statement of unsold Stock RIN'. If 11 of cash, bank guarantee in original. 702 1. 2,
 C.E.D. ADMN GAZ, (EXTRAOS MAY 26. 2006 CJYST S: 1928 For Office Use Only I have
 explained the tax liability statement and vice versa. The liability statement furnished by the casual
 trader examined and the determined liability as under. Opening stock at the commencement of the casual
 trade. Add Add Add Less: Purchase* which purchase tax is payable - Purchases on which VAT is
 payable: Stock in hand Total Stock; Gross Sales: Sales tax free goods Balance: Sales goods which VAT is
 payable Purchase Value of goods on which Purchase Tax is payable Total Taxable Turnover (give rate of
 tax wise breakup) Liability Stock Amount of security: Balance Payable (if any) any; s, AND SEAL OF
 11: ASSESSING OFFICER Encl.: Tax demand notice and challan- CHD, ADMN GAZ. (EXTRA.),
 MAY 26, 2006 (JYST 5, 1928 SAKA) Form VAT 14 Clearance Certificate for Casual Trader (See rule 33)
 703 District Permission Certificate No. Certificate the M/s conduct business event on business event on the
 undersigned on applied for permission to The said casual trader has concluded the casual (dd.mm.yy) and
 has deposited the tax and penalty, if any, assessed by The goods, as listed below are allowed to be
 transported out of the Union Territory, Chandigarh. S.No. Date Name of Commodity (dd.mm.yy) Value
 Remarks Signature of Designated Officer (With official stamp and seal) c-TID-: ADMN GAZ. MAY 26,
 S; 1928 SAKA) Form - 15 Return by a Taxable Person Title lead. hi- INS CRIMINATION. S' before, For
 period (dd.mm.yy) From Name of the dealer: Address of the Seller- 1, (b) (C) (g) Yr E-mail address
 SALES Gross; Sales* Less: Zero rated Sales: Exempt sales Less: Tax free sales Less: Sales
 return, Cash/Trade discount/Levy Tax element included in sales Net subject to VAT Br 111G?J
 Transfers PURCHASE: Gross Purchases {excluding capital goods but including goods received by stock
 transfer} Less: Imports from India Less: lifted-swe Purchase* goods received from
 branches/principals of the (J.T.s) in Chandigarh Less: free Amount (Amount of exempted goods take:
 works LUOTIRF provided and Irregularities. GAZ. (EXTRA-I) MAY 26. 2006 (JYST 1928 SAKA) 705 (e) (11)
 3. (11) 4. d) Less: liable to Purchase Tax 19 (1) and 20 Less: Deductions (purchase return cash; Trade
 discount) Net Purchases eligible for input tax credit. If the goods are eligible for input
 credit. If the sales are with the period Add: Purchase TAX on turnover as per Add. Less: Output tax
 for period adjustment. -wotBL Output tax TNPTR TAX CREDIT ON ACTUAL BASIS ITC brought
 forward from previous year Add ITC on Non-capital goods (Add input credit of goods of acid
 installation of ITC 011 stocks held on a rated day Add TTS, if any Less: apportionment of for
 manufacturing tax free goods Less: apportionment of ITC for branch transfer adjustment for purchase
 return/adjustment. Less: of Total input credit *V9N2bIe. ..&mcnj ATOMS. GAZ. -MAY 2006 4-J T.tx
 C..RFTIT ore No-vtoy-.tl. BASIS a} B101*ght from rircvi0LIS _year I NOT - .11 (c) on Capital of
 Ncij071.Fla JTC ifr,i- lay Rsve-sal af I Jt-- bra-nth Transferral Reventil oi -Notional ITC Toto; iriJLii.
 (ux credit available SAKA) Amount Amount g.c.I G. FE'A.X Total I-NE-pul (as.per LEG* : ?etlat I IC
 as -.)cc col. 4 (f; (If OL.tpu. Lillre thyn INPI-1 B?lanec Iz adjusted out of Notional t'herwi:æ amount to
 be de 'logi--ed E.tcess if any, adjustment in (c) (ii) SotioJ1&l (il.i CST fi-lr the return period excess
 actual.] as per to]. (d) if any Di (e-l) (11% OLI-put tax is than INPI. 1'1' TAX, Balance he 0111 !-IC
 Otherwise amount is to be [ixvex!-. IT(I, after adjustment. under to be written down ne.31 return]
 peric-x3. i. i) Actual lii} Not DURING in Nn. autiU;T'eastury 3ranc.eL -J. that the of kmorvJedg: belief
 I-he EL'r'er- Lhi.'e crnc Eild em-rect. NAME & SIC; NACI-TRL CUD. GAZ. (EXTRA-I MAY 26- 2006
 (JYST 5, 1928 WORKSHEET 1. {DOCTJUG Sal* A-. 30% Total BREAK up OF GOODS SOLD
 UNDER WORKS CONTRACT 707 Reta 2(b3 Croes velu Less- of nodes .alu*g ur 20.11 Lax flfl labour
 Lax C. ul-.ILIE Lax at source A14% At . Z.ä% T'.-l+*I BREAK UP OF ZERO RATED SALES Catemrg

egmsl H form Cxvurl c;ui Fruia r-•l.iü. BREAK up OF DC-DUGTTONS FRO" AND - hmunls a(e) NEt
 *leg. flom ar the curr*It ericd Returns CBSh•Trade Discount as intarøæ for sakL3 hirc ILIr€:haS.e
 &nccllattn of snlr-•s S les Retums C.nsr•• . In nature of In •se mnsLL1erä41tlft Total 5. PRIOR PERIOO
 ADJUSTMENTS bl from f« lbe c.urrent Hetdr.E OiSb31.lrlL &erE Pl. apcifi,' Total ricd Pliur
 et.lJu<.l'Wli ql RYLuffl* irl nall-re of Cnsree in sale censid*ütion rots I r, saie h tax Mill Piot Ill: .l.•-
 ilrrlftl 11 {11 pul Change Ot Charac cor.sid sre:ion lataæ 514 Adjuetment h purchas ät.f: *fJusc.ment in
 tax 708 -1. 2. a. 4. 5. 6- 7. CHD- ADMN GAZ. MAY 2006 (JVST 5. 192* SAKA) .Instructions for filling
 the form Piease fill all lbe fields in the form and the worksheet as apphcäble The Retum Form Fas to be
 filed withiri 30 days lbe end of lbe rctum. period in case you are allat.•hing ONLY ttca\$ury receipts. In
 case any amount of tax is deposited through a crossed cheque, the Return has to be filed within 20 days ot
 the end or lbe return period In case of minors, lbe specimen signature of guardian: trustee should be
 furnished All amounts should be reported in Rupees oniy Please ensure that there is no discrepancy
 between the Form and the Worksheet For reporting gross turnover of sales (field 1), pEease use Lhe Saie
 Price under. each category of sales. Sale price js defined in Section 2(r-g) of the Act. Sale price would
 include Sum charged on account of rrejght, \$lorage, demurrage, insurance, and for anything done in
 respect of the goods at the linre Of or before delivery. For excess Input Tax account of Exports/ Inlet-State
 Sales you are s ligible to claim cash refunds under Section 39 of the Acl In case you are opting for a
 refund. please note thatyou have to submit refund application alongwith prescribed supporting dxurnents-

708 1. 2. 3. 4, 5- 6



7. CHD- ADM.N GAZ. 26, 2006 (JYS'1 5, 1928 SAKA) Instructions for filling the •form Please a! the fields in the form and the worksheet as applicable The Return Form has to be filed within 30 days Of the end of the return. period in case you are attaching ONLY treasury receipts, case any amount of tax is deposited through a crossed cheque. the Return has to be filed within 20 days of the end of the return period in case of nÄinorS. the specimen signature of guardian/ trustee should be. furnished A] amounts should be reported in Rupees only Please ensure that there is no discrepancy between the Form and the Worksheet For reporting gross turnover of sales (field 1 please use the Sale Price under each category of sales- Sale price is defined in Section 2(zg) of the Act, Sale price would include •Sum charged on account of freight, storage, demurrage, insurance, and for anything done in respect of the goods at the time of arrival before delivery. FOT excess Input Tax Credit on account of Exports/ Inter-State Sales you are eligible to claim cash refunds under Section 39 of the Act, In case you are opting for a refund, please note that you have to submit refund application along with prescribed supporting documents- C.IU). ADMN GAZ.. (EXTRA-I MAY 26, 2006 S, 1028 SARA) Norm VAT 16 [See Wie 301 be subT1iiL*J fltong with TR for recent by of ld..x) 709 let 1.2 1.3 ur. Dec.; I F uillslerne of (M."s) Applicant VR-N Decl;njls •of Purchases Value of Imports DefaEIs of Sales 01 Indi' T&XYERIOD [MONTH} State Pin Tol During the '101 Period Value of inter-state of intra-state purchases purchase;; During the lux Period Value or inlv•ätatc Value of mtd.,state sales sales VAT paid Imtcâases (irjpul tax) v..xr (output t.a.gq Net payable = ChlTp01 nx-Inpqt Eli.v (inch.«li.ng I-itcogbt forward. preteös relUCD) for true mad correcl- Spnalure & seal Date (tEcl.»nn.yy) c.}L), GAZ- (EXTRA-I MAY 2006 (JYST •4928 SAKA)



Form - 11 (See rule 36) Return by a Registered Person read r.he INSCRI carefully before filling the form)
 For period (dd,mm,yy) From Same of the person. Address Lhe 1. (b) 2. Tel E-Mail] 'SAI Gross Sales Loss :
 Tax. frL.'Q.' Sales Less ; Sales Return Less -1 ('-agli / '[Vade Discounts Net sales subject to JICYT in
 the current return CRITiod PRIOR PERIOD ADJt-srwNISOFSALES C.am*Iluljon ofSiLlw• Sales
 Returns Any Other, specify Net prior period OLTPUrrxx 'Tut-nover• period Li'atp. Add: in lased prior
 period adjuslanen[s Nec Output ± AmoLlft o! tax as pet .3.(c) Amount A-mount C.I•ID. AntviN. GAZ. i
 That to •the bex of liT•, knowlcdgt avad bcict-. !he. iT1jvtffl31i0TL 0 L". ;antion this -s t.wuc and rcet. t
 lhkginzr-lon Dale ! l'ancll C •ode llar No. hf*teyctiüfts 4. Please fili all che iclds the Itil•rn as iczb]c- The
 Iq be vvii.&lin 01' l'he er•ll? {he tax losa.sury rcc. •eipls. In C.,yse 16 l.hrnusr.-l crossed chequc or b*ük
 dram, the has to be filed within 20 days oft-IW' and of the tax period Ir. ease nunors. the fit' should till
 nished. All 21.1 Rupees. 712 ADMN GAZ- (EXITU.)T MAY •26. 2006 5, 1928 SAKA) Form VAT—18
 [See rule SHOWING SALES oy c-rooos s N erg E OF I-NTer*TATF. TRADE OR ERCE OR EXPORT
 our OF THE TERRITORY OF TO BE BY A TAXABLE PERSON (name)___ (status):. of _ holder of
 VAT Registar.it)ll IUmish the particulars Of goods that have been sold!eonsigud/' Number transternd.
 outside Union of Chandigarh and/or if ofcourse o de or commerce and/or J-n the course otxpor! cut the
 tern tow ofIndia, during the ventrn paioi T)arc or Challan Place : for w! Ejeh lucl.ions have been claimed :
 Seriat No. of I-nvice' Serial No. of Form Nn. & Ekschn- lion the dccPantion Corm C lartl.ished, by the
 Jurclwcr QusLIEity of L'XNjs Nanle & addr*.ä ur the pur- e.msec Of the Lthaxer under c-st LN.atue of
 Lhe buns- and L)i.LLe unnnueun• SIGNATURE ANOSEAL OM+ILÅ(J'CHQRISF.DPERSON CHD.
 ADMN GAZ. (LXTRA.), MAY 26, 2006 i928 SAKA) .1 JS'r SHO'M-NC,' THL PURCHASE or GOODS
 FROM OUTSIDE THE UNION TERRO ORY OF C.IIXNDICARH OR J N PIT-IF COURSE OF
 INTERSTATE TRADE OR c-0MMERcE OR I NTO TAE TERRITORY OF TO BE FCRNISHED 713 1
 TAXABLE PERSON (name) (status), of holder oi VAJ • Repi Number finish below the particulars cf
 goods that have been nsignd/umsferred fmm outside the IJTlion •ervilojy ofChalldigarh and/or the
 course of inter-Slau: trade or commerce and/or in the course o f impat mto the tenit01Y dutin.gthe l?tum
 peri (A l}otn ST. Dule ef \$e-Tii•d No. Nu- ur Lnvice,• CbRIJLLJ) Place : Quantity to grxyd5 Namc
 addreu ef the seller Nn. of ihe seller Act N:me ct Lhe era.ny- partcr and VAT- Nn. dac l)escnp nt•tbc oon
 dc.laration firm C tÜrnif.lrd: T any, by the puchas•x •nuanueuu• SIGNATURE SEAL OF PFRSON c..fl).
 AD-MN. c,rAZ. (E.t•rPsA.): MAY 7.0. 2006 OYST i. Form VAT 20 (See ruac 4C}) Annuai Statement by
 a taxable Tiease read heii fit lingthe tb.'tn and works.Lll:-ei (dd.Ti .yy•.) PART A (g) (b) SALES
 DEI!ÄnzS Sales* : nted saJcs Less : salc ECSS : Less : Decluc.lions 1S85c.s rctklT11, cliwnwr,l CiC-)
 L•ess rax e{ement in Net Sides subject to VAT hnsisnrne.nt PURCHAS.F,DETAILS Gross l'llrchæ*
 (excluding c.Npila] goods but including received by stack titar ret) Less : linperi& ovtside India.. 4s per
 Books .,is per Returns I Difference, ii Ffied 715 (c) (f) CHD- ADMN- GAZ, (EXTRA-I MAY 26, (-TYST
 192* SAKA) Less - Inr-er-smtc. Pu.rchax•.s/ re:ceaved from outs«le L.'aion Terrttory, Ch,yndigarjl. I .ess :
 frce purchase* Less Purchax: liable Io Purchase 'l'ax u•é 19(1) & 20 i .ess Deductions rent-n arid
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 goods 9igible forinpul cadjl OUTPUT TAX VAT on net taxable sales within l'he period Add ;
 Purchase•'iax on tu:mover 2s pct Col. 2 (e) aesc : Chtpul •tu ror pnur period Total Output tas GIDL•t:
 Ä•il] 11.1<2udc 63k; Ydluc or goods Jnvo;vel in The cx€4LEl.ion ot•works coat-ram or taxati]efrlh work.
 but excilides Branch ümsfe.rs aud consigtannenl zraLIELi.TR- 716 4. (a) (b) (c) (d) (f) (g) (h) (i) (j) 4- (a)
 (b) (c) (d) (e) (f) (g) (h) CHD. ADMN. GAZ. (EXTRA.), MAY 26, 2006 (JYST 5, 1928 SAKA) INPUT
 TAX CREDIT ON ACTUAL BASIS ITC brought forward from previous year Add ITC on Non capital
 goods Add ITC on Capital goods Add Instalment of ITC on stocks held on appointed day Add TDS, if
 any, Less : apportionment of ITC for manufacturing tax free goods Less : apportionment of ITC for branch
 transfer Add/Less : adjustment ITC for purchase return/discount Add/Less : reversal of ITC Total input tax
 credit available INPUT TAX CREDIT ON NOTIONAL BASIS Brought forward from previous year Add
 notional ITC on Non capital goods Add notional ITC on Capital goods Less : apportionment ofnotional
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 ITC on Branch transfer and consignment Reversal of notional ITC on purchase return Total notional input
 tax credit available 718 6. CHO, AD-MN, GAZ. (EXTRA), -MAY. 26, 2006 1928 •SAKA) OF 'RAX
 YAYMENT THE STATEMENJ' PERIOD Challawlnst-urnent Date .Bank,'Treasury Branch Code At-
 nount No- Declaration : (dd. mrrn-yy) I, soJermiy declare that to the best of my knowledge and belieft'he

information given on this form is and correct. SIGNATURE STATUS OATED PARr-B (NFORMATION BC CERTIFIED AS CORRECT BV ACCOUNTANT IN CASE OF DEALERS VrwOSETCRNOVLR EXCEEDS RS. 50 LAKH) OF output TAM).Y. SALES Rate of tax •runover Output tax 2 3 4 5 Total (.11-11). AD-MN. GAZ (EXTRA}, MAY 26: 2006 (JYST 5, t928 8. (a) Category Sa]cs against H fonn Ex ort of Iltidl E 1..•E2 BREAK UP OF ZERO mTED SALES (b) Gross sates (c) LOES ; Sales . (d) Lcss *ZLle.K' returns discounts forms 9. BREAK OF DEDUCTION FROM SALE (a) deducliqn from saics foi the stütcr-ent period Sales returns discount Amount charge cete-ate]! as interest for sale by purchase Cancellation of saJe\$ Change in natur o! sales Clunge in sales considermion QKhe.: (Pl. Spégifit nature) Total deduction (b) deduction liom purchases ibr the•staternent eriod Purchase rturt13 discount Others (Pl. Speccl\$ nature) :total deduction DETERMINATIONOFTAXON PURCHASE Purchases mule u.iS 15 (Schedule H goods} Purchl* made 20 Turnover liable lo lux. 720 2 4 CÆD. ADM-N. GAZ MAY 26, 2006 (JYST 5, SAV-A) Rate fir tax 'Il-umovcr 12.50% 30 % •rax DETERMNA.TION OF TAX 12 A) an capital goods Rate Turnover Input for.the 4% -RevctCÆ Admissible input rax Por proviOLL* year (12 B) 0b goods other than capital goods tax ifiany Reverse t3X it-any lhc year AC,misibEe input tax credit for the year Rate 'rota] Ttrrnovvr jtapul Bif the •year Fat clJD; ADMN- GAZ. (EXTRA. _I, MAY 26, 2006 (JYST SAKA) 32 (C) Admis*bfe input tax credit tor the year 721 (a) On capital goods On good* ihtlll capital goods as per Col- 12A per Col. 12B (A) Total : (c) I .ess ; on Ai'e of inlerslflit; branch transJQ'wnsiewnen1 se.lcs (e) Nefinput tax credit uavailab]c for tie year IAX L.IABILITY Less : t .ess Output Tax for the year Input TLX ercdit for the year Tu paid during the year Balaece : ßglance Duelexcess carried döwo to next year OTRER L Whélhfi I-here is delay in paytent ot tax, if so please give particulat* Sr. No. Due date Date of payment ArD01J1t Delay Interest payable 1 2 sr. No. 3 Whether the peraon has deducted the sow-ce and .p•tLid lbe. same to the credil of the State Govern according to. The provisions of Acr- and Rules9 if there is delay in deposit of tax so deducted please give detail.] 'arci Amount of tax LIL; I nuc date of payrnerl(Date nf paytoqn-si 722 CHD. AL)MN. GAZ. (EXI•ru.)) MAY 24, 2006 •(JYST 5, 1928 SAKA) IJI- . Whether all dc.c]arzlion foray sales claimed HI confess•0JIAJ rate as requfededunder lhc Act & RnEes received if.nof- give deailö- Sr- No. Invoice No. Datc Narac of party. A!nountofbill CALCULATION THE SALES TAX s.AI-b TN TH! Cot .RSE OF EXPORT OUESTDE THfi OF all decltltld.ions OF as requjl'ed under Puuiaa VAT ACT. 200.3 as exoaaded lbe (J ion Tem lory, (and RuJC3: 20116 aye avuilAbk on nxonl. t [IF, give detaiis. Invoice Date ITC Amount (Rs-eL 1 2 3 1 2 (b) Sr. 1 2 Jil. TNTF.RSTA1E SALE in:erstav; sale claimed us liable to tax as per section 8(1) of zhe CST Act, are sifpported wi&l deuaration C. give delajEs- Invoice Date Arnounl (Rs.) Name of Buyer ü•hether interstate branch ignmen: *Jeg arc supporzd wib decla:ztjon in fon-n If OQt, give details. Invoiq: of Buyer Clairn«J Arnounc (Rs.) TOI'AL TAXABLE SIE SALE AS YER BOOKS OF AOCOUNTS (.YNTR.AL SALE TÄx PAYABLE CHO. ,WMN. CiA7. 26. I. •JYST S, '19?X t: Liar.e 11 Lkiav MORE. OCTPLG•• Ili Leru-;•, IN TAX BAL.ASc..1i OF CREDIT Against ducs {llldc;• lhc ALI Ordw Againsl 7hy tax penalty interest C.. S.T. Ace. 1056 l'eT;od Frot" kef. to (3) {4) Glairncü on acer,ufil. or export sales J hte orapplieaiiell Reii!tld Gippiicati0fl If any l'OTAT. (1 TO 4) Balance lax crecli: olher goods carried 11) acxt yur Buiaocc input to: CEedir on C3piraJ Cio€Kis ÜülTi<d ün•waxd next yur 724 CHD. ADMN. GAZ. (EXTRA.), MAY 26, 2006 (JYST 5, 1928 SAKA) CERTIFICATE OF CHARTERED ACCOUNTANT I/we declare that particulars above are true and correct, I/ We have verified the above particulars from books of accounts and other relevant records and certify the. same as true and correct. Date • Place : For Chartered Accountant Name : Status . Membership No : Address : CIHD, GAZ- RAL MAY 261 r S. 1928 SAKA) WORKSE}EFT BREAK LP OF .TA.XABTF. SALES (ozher ih»n under works contract) AND et.-RC11ASF. Chan capital goods) IS US LON rriiRkr10RY, DS I Rate .41 AT 4% At 12.5% Al 30% l'otal RHLC. t 2fY:6 I(WJ Sales ft:).Purcha.«s BREAK OF GOODS SOLD VNI)F.R WORKS C.ONTRAC.T 21 h) (_l'ri9St-; vail.sc of works exwuted 111!) Tu.l*kle 2 (c) Oütpur deduction value, foe value {l I-labour, services etc. tax OF 7T.R0 SAI F.S 3(b) ulcs B(c) I-ess ; saics L.css 2.18) output Sc:t sales 3(a) Category Salc ageirg-;l H rorm 01.1-t Of h idia Salc E I / E2 forn« returns discounts 11). GAZ. I'R.AÖ. (.rvs•r 5: L P GF SALES 44 a) Eon-I fer the c.urrent pc.r!nr-l 11 int-crcit sales by hige-purchasc. of sa:es Shl,•:-; 'au nann•c ot saics 'Nile (pl specify deduelions 41b) Purc.hase k-clu•-7E Others { .13]. ipcc.iF:• r-dture) •rota] deductions S_ Prior peri adillilment of '{:dlution of sales of in i dcratior in sale l'k10k Ad.11LStnuut In 01.110111 tax fil'dJ Prifi' •pcHOLt aiiiu.ylner'l (if Cancel!atlQ1: of Pklitchaec Chhugc tn nan;rc Ill • pwcha.x ill Ebnent ir: Sf.f'f} !eput taf CHI), ADMS- GAZ. (EX'rRA.),.

MAY 26, 2006 UYST S, 1928 SAKA) Instructions for filling the form Yieae fill all the Eekds in the form md the. Annex as arpicable- .727 2. 4. 5. 6

7. The Annual Stater-nan: has to be filed on ot beLöle 2tJtb Novernber of the ?ollowing year
Irwhich i.he taxable aactivities (If this st*.tcmcnl peræjll. Ili case of the spr.cimcn signature of tnlätee Eheuld be filmishecl- All shoul:J be reported Rupees only- For repotting PHOT period adjuscmnts [Field I(h)], please ä'RURE that you reflcet all the adjustnlents that have. afready been dec}ared In your return forms, as well 4s Any rurtber adjustments ffat occurred after filing of the last gutu-tor!y report aprovided they arc in ticcordanee with the provisions of Lhe Rules. For reponing adjustments to input tax ercdits en ugcciunt of branch [Field 4(1»], please ensure that you reflcet ell the adjur:tmnts that have aircadly.bccrl declared in your quaheriy recurh fort-ns, as well as any futher udjostmene that may uveurred due to branch Lrungenfcrs aner fling or lbe -last quarterly returns, provided you have already claimed Hall Input tax credit during year for the That have subsequentl]y been branch ferre.d. For T-cpofTing adjustments to ü-wul n..x creditS on accouat Dftax frce 681es [Field please (T.sure l.ljat you reduce your input ax credit by the JAuired amounl lbe part of the taxable purchases used tor making tax free sales, such adjusâncnls have not been declared in your quarterly n;lurns- 1.28 •Name o.rthe person: Äddrcss of the person: GAZ-(EXTRA.), MAY 26, (jYST 192B SAKA) FcrnVAC. 21 ruie 40) Annuai Slatemenl by a Registered Peryon the CAREFT.LT.Y before the fermi For (dd.mmyy) Pit) I •e-rnail address , From Sfal& Fax Q3 1 L' 2. SALES DETAILS Gross Sates during the veat Less : 'fan : if Nc? taxable der il13 lbe year PLUCIJASE DF.T..\" .S Gross QI QI Q4 CAD, ADMNa GAZ (EXTRAS), 26, 2006 (JYST 1928 729 3. (4) OUlrL,T OT 01.1 net taxable sales within the year as par I (e) TOT pad AddiliorwJ amount or tax payable.;• Khilldable [3(a) I Into-csc payable: Lt' a.ny, additionai cax payable as per uhuvc QI Q3 Lh:eJararion-. 1 SO]ettlt11y declare lhat to the knowledge and bcchef, the intucrnulion given CITI this is true UfidCorree1. N nmc Des Datc (dd. mn-y_v) • 1

4. TOTAL.AMDLNI: BJ FOR TJnc Y EAR Pleast;.fil] 811 lbe ficids ill the form and the: annex as Tho
Annual Statement has to be filed on before 2tYh August of the following year•. In ease or minors. lbe specimen of guardian:tl1lsteel should be Al) amounts should bc reported in Rupees only- 730 1

4. CMD.AI.NN. CAZ. (EXTRA), MAY 26, 2006 t-IVST 1928 VAT 22 VAT AUDIT REPC«T (in a where the accounts of the business not been audited under any other and profit for t11C ended on the date% attachal her+viOL Mis undress of the N (mention Lind under the Punjab Wue Added Tax 2.01.15 as extended to the I .!nirm Tbi (Ihandigavll. we conducted our audit l.n accordance Witli the auditing still'idtL.rds in India. Those standards rcqu-ired that we plan and perform lhe lo OhlaiT1 essurtl-nce about whether the financial statcanmts are tri.qlel't•ll lil-isshllelllent{s), An audil invi!Edes exarnining on test buis, evident* supporting the and in lhe hrumvitll statcmc:ntsa An eudil ELk-:O include aggeuing the ac2N)filing pnncipl«s used une siplificant estimales Tr.adc by well evaluating lhe overall financial presentaån. we believe that our wudil ptovidw basis Tor our oplüiou, SulDect to limitations or The audil indicat\$d l-n above., we eeäilf lhat Lhe above referred balance sheet, profit and account and trading account or manufaL;Luring account are in agteement wich the books ot-accnmnt maiuined at the principal place or businesS at the above address and branches situated in the linion rlerrirocy of(.handigarll at the follo»ring live ceilify ; G). rerurns filed hy ttle person relect true poEir,i0T1 of *Lle.t-; and purehø\$!* ; t]1P person has paid tax it} with Lhe accot-lftt book* ' unput credit claimed in returns iR as pel the provisions or the Ihinietl VN]ue Added Tik Act, 2005 as extended the L :nion •rerjrtorj: Chandigarht threundor ; input rax gr.odil has hun c}aimed against valid original invoices- 'J he Balance sheel profit and loss aocount have been drawn up ill accordance wiT.h the applicable accounting standards issued by the. Instilldc of Charlercd Accountant* India, 73] CHD. -ADMN, GAZ, (EXIRA.), MAY 26, 2006 (JYST S, SAKA) (e) We report our observatioos:conuents/diwrepanciesiinconsistencics, if any% as und',T ; Subject to abewe, -. liWe have ublHined 411 the infortnation and exFIMF.ions which, lv bo;l of roy/01LT knowlalde and bc]icf. were for the purposes of audit ani have them --0 be satisfaclocv. In my;'our opinions proper beaks account as rccgn.rcd Inw have hen kept Rt the Above princip.4] place business and the brur-vhrs the penon so tur appears from our ev-rmination of the books. Jn Iny•/ouT opinion to the best in PDtmation and according to lhe explanations EO n1C.'U3: the said read Irvir]1 110tcs any: give lru.e.and fair view :— in case of the baltmce sheet: of the state of the Rllålt5 of the person ag at 31st ; and (ii) in case of the •Profit and account•'Jnoot-JE and Expendi- ture accmmt, of profit/loss surplos•'d.eficit of the person lbr ttE year perLxJ ended on that Place : (ETiC1. ne stiiierment of the particulars rquired to be Sumished l.mder thc Punjab Value Added Taz •Act as extcnded the IJ1 lion Territory Chandigarh u-Jd Qtandigarh Va]uc Added Tax Rules, is Énmexecl hérewith as Jn oufopinion to the of aur infon-ntioj) Rnd according (he explanations given lo us, the palti011 larg in thc said are true and correct, CHARIERDACC.OCNTANT Status , Membe.%hip No : Address • CHD. ADMN, GAZ- {EXTRAS, MAY 26, 2006 (JYSr 1928 SAKA) Äune-z—4 Statement of Particulars GENF4RAi.1N1iORMXI!ON 4_ 5. 6 8. 11. .12. Name or the peron Adfir-ess (prtnclpal place or busines,i) under ihe PuniHb VAT Act. 2005 as extended tro Union Tr,üitory, Chandigarh C.önstitllüon Lncame •ray PAN Period under audit Address of branches and manufacturing unic wjthin lhe Guion remlurya Chandigarh Ad&ess of branches and nianufacturyng uniLs outside lhe Union Territory, Chandigarh Nature of business resa]e/manufhture•' or-hets (pi- Chatge in lhe nalurt of bil&incss (ifilny} brier purlicu]ars of chtmgc} 111 rhc (Tho brief pa.lttculalF. of such chang.o , -nmnla: necl of HeCOLITit 0LainlHinod in a comp•-lter system, met-cion the ot accounts generated by *'srsrern) CHI). GAZ. (EXTRA}, MAY 192b' SAKA) 733 (c) List of books of account exan-åncd Mel.hod of AcöQtÆJling followed dlid brief change, if uny Mcthod ot-veluation of steek brief par.=iGL12ars of Ohanges if any 13. Sr. 2 ot goods deall with by lhe person {Schedalc entry visc classification OF salc c.ILYimcd Ivy the person.) Covered by Schedule F'.nr-ry SHI PARI' - A Gross T'llt•nove.r of .SHles and PulThases Particulars including sales and purchasesQeceptq and payments of account of works contract, hire purchases etc- lrvjthlh the Jiliotl lerr.cc.r of Chandigarh Add; Got)ds returned to accounts Excise collected separamely not credited lo Sales Nc and Cenvat lo Purchases Aic Outpul Tax collected separately not credited to Salas A.:c and iltpu tax ecextit avaiiaLt credited lo IhLrelme Pt-evniJ•.ng marke.(price of sa]es.ipurel'-ascs hire urchasc Sales. •purclulscs capital •goods Chher Other adjustments f.it-aay): speeits•• TOT Al. Purch *ses 734 CHI). GAZ. (EXTRAO, MAY 26, 2006 S, SAKA) I-llice charges received/paid iuchldcd above Gmds retklrncd iLi the prescribed manner ta-X Labour corst.rtlci Other adjustmenls (if spceifv• TAX COLLECTED VAT CST Less: T lil-oover ofcxernplt*1 withn-, Union Territory, Chandigarh [urnaver of exporthrnpogt or ill lbe cnnne export!import outside the county Inu.r Slole *des Imer State Branch Sales BALANCE.rtJR.NOVER (5) DETEmmATION OF ourPUTTAXON SALES RATE OF IAX 12.5% TURNOVER OUTPUT TAX 4

'illituoover of mude ofpurehdEcs ei goods listed in Schedule J J purchased from outside the Union 'I-errilnry, Chundignrh ucha,ses made 21) Turnover liable to tax 736 CHI). ADM-X. GAZ. (EXTRA), MAY 2006 i, 1928 SAKA} •ADMISSIBLE TAX C:RE1ur -rax Capital Goods the year as per above n other Brought forward frer»r• previous year or the ycat AK 7B above TOTAL .ess : I No credit since arc exempted)eductjfiti on A/c of mynsfcr. •' Ct.'71SiS51tTL'.ni *Itcs AVAILABLE FORTI-IL YEAR' 8) Output lhe (l'total .As per -5 above) s : input for the year (As pe.r IC above) I-nx on Purchase* (As per 6 •above) 8ALÅNt--:E : Tax Paid during 1.11B Balancc DuesfCredit CHI). ADMN. GAZ. (EXTRA.), MAY 26, 2006 (JYST 5, 1928 SAKA) OTHER INFORMATION/DISCREPANCIES TURNOVER DISCLOSED IN REWRNS 10 11 12 737 13 APR MAY AUG SEP NOV DEC JAN Total : (1) Whether there is delay in payment of tax. If so, please give particulars Sr. No. Due Date Date of Payment Amount Delay Interest Payable GAZ. (EXTRA-I: MAY 7.6. 2006 1 I'S dc-•v; : r•fTiQL: -L DuteofFiljng I I • ar!V -4 -4 vrahc:he: the pcrsnrl •til lhe Io ihe credit or (Adar.inii.tracio.ü awwrdance --he of Act and EtliEeE. tf iherc delav in I.:PT'IHQI 12B please Isr. 2 Arnel,ml of lax I hle (4) live deOilg erra-.tecl agent • Sr. No. Nurnc XLI.: 11 1>1tte or pah•rtlelll. Ou!p1119 if . cum lil,,...XTR.N.n (.TYST 5- (MIJRSF. OV OCFSiDL THE •re.1uu.T.üRv documént3 as ll.fr.r.-.he VAT 21.403 w. •s•lend;-•;•. Ci'.a.JldJgarh RulF.s- 200:•. arc T."TlülL give. • dat.v-jls: .14 ;T4-• Claimcd LNTERST\TE i IT!ters1nte :-f-les me Viable to Ifl.x are per Socv.io;-- of C..ST v.'ilh jn Forni If "ive detsi:s . Acl ire Sr. No. I inyoicc 2, nuye.l• Alnr,liüt all Jnærstare 8vaneh arc sunportL'd declaration in



Form LF'. If not, give deza. Is ITI Sr No. Y. Dare • Naine or•tae Buvet -.l'mol--lll IRE.) IIC C.'!airned 740 (3) CHI). GAZ. (EXTRA-),• MAV 26, (JYS't' 5, 1928 SAKA) total taxable inlorsiate sales- ; -Salt'* Tax payable Tet&l taxable par rcun•ns Particulzrs APIil June. July. i A ugusl September October November Decetllber Janaar€ rcbruarv -March TOIAL : Saies 'l'ax p*id Give reconcil iaii01t of diffe.ltncc taxabâe per and as per return. (6) there is cle]ny in filing of rcturns- It•so, give (lei.ui'\$; Sr- No- Par Ddtc f0T filing Date when fi%cd CH-D. AD-MX. GA7. (EX'IRA,); MAY 26. 2006 (NST 5, 1928 SAKA} lherc {s dclay ju payment oftax. clef-nits , 3 Less : A Inouræt INPC•r TAX AD.IU*T.MENTS INFORMATION Balance of Credit as per (8) above Adiugttnetlls : Ageinst any dues under.thc Act (l) regiod to Order ref- (21) Againsc any under Seles Tax Act, 19-so Per:oâ order Refi-tnd claiitk\l oti uccouul. or LXP(-n-l st!cs Date of App5icaii0TV (4) Refund claimed ill oLhe.r if any. l)ate of Appl i cation SIYI) Total (1) (4) Baiance Input endif. un•oShcr goods carried forward to next yer BNlauce Input Tax on Capital GcK'ds carried fin-ward next year as per (7A) Intelest c ZI I dclaröTh&t rhe particulars above are [rue nnd correct have FGEJfiod the above pa.L'tjcuJahi frocLI books Ut-acc.ULLTltS and t]ihcr reievent and •citify the same and Correcf.. Sigr r Proprietor/ Putuct-iA wth01i5Gd Agent wich Seal .D•.le : Piac Eor ACITjr.NTAN"l' Nun•e:: Scat us Mem&rshin , Address - CHI}. MAY 7.6, i.lVST VAT ..izve b.'ilanec snct as ei *lg.-- VliLfCb. l';.3.F: and tl--e 1. x,i'RN •at--achcd •acrevzLll: ac:t:owr•.-. (.11.1... - .. , dkl.e: name and dddrcs.s lyrLhe Taxable l'LInjab Adde;l •lla.x Act, e.xtct!dcd to : - .. lion (..lCd No lla: the dbOVL.' referred and -.hc profil aCC011LIC ill ler•:. ith toe oeoks accour.•: t:' Vv•e repot-I our under : Ch) . l.:we bave all the infon-)illion expia.r-ati0le_ : which, to the bst of lily:' our and 1%.1+. PILI posce of audil ar.c; hat-•c thund lh:.'lll be satisfactorv. tB) 111 JKiyi'our opinion. Gi acctmI requ.recl by -aw have been Ir.!lt at the pnr-cir.al place €1.' busine;s .3t'.LI the hl'anches of dealöl ."persor; ±i:..- as kip-ne:- s Ti•om our ot the books. Ir; rny.:our and to the information..and accordil'-s• givcu lhc sa:d accouu;s: •Fkth notes thereon, i mvc• a tr-.le and fair view, (i) o? the o: 1118 stale of the dwler.•'-persnrl cu. 3 1-st Matcll and l.he of the Prefil nucl : aecouut Ille: for puric.ö ended that :hltc

4. The statement of the acquired to be finished :- Under the PILTI_1ab Value Added Tax Act, 2005 as extended to Union Territory and Value Added 2.01"6- In our opinion and to the best of our information and belief the given till the particulars of the said are true and correct. Met; Ibarshi- ip So.

Date CHO. GAZ, (EXTRA.) MAY 26 2006 uysr 1926 743



Form VAT 22B rule A1) At. IDI' r REPORT We report that 'the audit or M..s. the Registered holding (mention and address of vee conductGd by (mention natne and adCreäS the auditor) ilk me. •UR. 8130vi3ions of l." we anr,ex here--o a wpy orrnyinurgtheir andit rcpmtdul.HI alongwith a copy aud•.ted I'T0fit and Loss Afe for the ended on 31st and SIL#I as at 3151 March: docutuml declared as part of land annexed thereto. (a) report our if any, as onder: .Gubject IU above ' IAVe have obtained the intOmvdioo explanulions whiéß, 1<-1 lbe besl my; our knowledge, and belier, were 11-eceöß•ary for {he purposes of our audit and have fbuud theni to he satisfactoa In opinion: proper books nf account as requ:red by .have kept atl T.he principal place of business and the br.'IJIUhes of the dealer/person so far as from exanimation lhc books- hi Iny/our opininn and to the best of nry/our information according to the explanations given to the said read with t50tes tlrrcon- if any, give a ttue and fiiT vicw;— .(i) in ofllle halar:ce shcet, of the state.elthe affairs ot-Elle dcaJer/ pqrscm 31st March (ii) •in the c.use ot the lirnfiE zr,d Loss accolllll ort.he far the ended on that date. 4. statcll)ent of the paniculåTi, as requiräj IO be flu-nisår.:d unde the Puvjah Value Added Tax Act. 2(YJ.S as extended to the Chion Temlory, C 7Wldigarh Chandigmrh Value Added Tax Rules, 2006t is annc-wd herewith, r.-ILj• Opinion and the best of Information aud acoon-lirag 10 the.explanuli011:-, given to ug, tae particelars in The said annex-mc Irue a-nd correct. Ijor (Satue) Memhekip No. Add:ess 744 CHO. ADMN- G.AZ. MAY 26. 2006 (J*ST -f. ShK.AI .Statemen: oc particulars GENERA l.. 2 3. 6. 8



12. Name of the person **Principal business: Punjab VAT Act:** as amended by 1.0 Jiliou Territorial.

Q. handlgarh ('nstitution TTfeome 'lix PAN .PLTi(Ild nuder auCit - Address 01 branches end manufacturing units v.rithin (he.LJJ1ion Tcmtry, Chandigarh of branches and manufacturing oublde•the Union 'l'ertitory: I-mandi&arh Nature 01' busintxs - resale.'rnanufacture.' conr.ractor..'lcsor,' others (pl.

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PL,UC.HASES Balance Turnover (If porthaseg made w's 9 Value of ptrc.huses of goods listed in SellQ.dLlh& —H purchasJ frot-n outside the 'tel•'iury, Purchases made uls 20 *lhnnover liable to tax PURCHASE •r.4X PAYABLE'] RAIL OF TAX Gencrrd Fate @ 22.5% 3 4 6 748 GAZ. MAY 261 2006 SAKA) 7. i'Åx ONCAPITAL GOODS Rm.e •l IO:nover Input Tax B/F from I Ro:erse TZE C/F tc next Admissible (if any) for the previous year r 12.3% ro-ÉAT.. Rate of Tax 12.5% veat ; over veat t-.APITu..

GOODS Reverse Input Pl'gx ioput tax eredii tor the veat Balance Input (.7('} ADMESSIBLI? JNPC.T TAX CREDrr FOR Tax PERIOD On Capital _llle• r.ll?. year as per 7A other Goods i from previous year I

For the year As per 7B above 'ibtal • .ess So credit since sales arc excmpteâ Deducticrn of Intersthie Brancli sales XE.-.r .LNP(.TT IAXCREDIT AVAILABI:F. FOR TRE VF...iR ADMNI GAZ. (EXTRA}, MAY 26-•2006 (-TYST 5- 1928 SAKA} 149 S. •rsx for the year (Total pcf S abn.ve) - • Input creÄlt for ttle year {As per 7t-; above} I ess . Less : Tax on ih.n-chases• per 6 Tax •paid dLs-ing the year Balance

750 2 Jt.TL SEP OCT I NOV LiEC_ : i:EB MAR CHB. AL)MN. GAZ. MAY 26. SAKA) OTHLk LNFORMSiJON/DâS4'REPANCiES DISC.J .09ED 12 GAZ. (EXTRA.). MAY 26- 2006 {JYST S. 1928 SAKA). ()) Whether there is dejay in JkRYJrsal of li please givc 751 Sr. No, Due Date 1 2. Oate of All iOUtIT Date of Delay W hcther then: iN delay In fil ing or.eturtjs ? (2) of Rctum Sr. No. Due Fnrrest

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Total Sales Output, ii Elil_v VAT/CST 2 if anv PAIzr-B SA; Fas IN 'fitE COIJRSE.OF EXPORT' OF NDL.L : all d*Iarafi01J anci docut-lHJt* a.e requited llr_idcr lhc punjab VA'J' Act* 20DS ai lu ahc

Territory, and •VAT Rulæt 2*xKi ere on record It-noll give de3Rils : ST. NOL Invoice KO. 1 3 Daw Narne of Lhe Bayer A.T1iy.T11. ('.lmrned INTER-ST.4TL5A1.1CS: Inter-state sales claimed as liable to as per -Sectaon S(E) of CST (1) Aet are su •oted with declarations ill

Form C If not- nive details . Sr. Nv. Invoice Name Buyer Amount • r It: CleiJned .i CHD. ADMN. GAZ.
 (EXTRA.), MAY 26, 2006 (JYST 5, 1928 SAKA) (2) Whether all Intet-state Branch
 transfers/consignment sales are supported with declaration in Form F. If not, give details : 753 Sr. No.
 Invoice No. Date Name of the Buyer Amount (Rs.) 1. 2. 3. (3) (4) (5) Total taxable inter-state sales, as per
 books of account : Central Sales Tax payable : Total taxable inter-state sales as per returns Sales Tax
 payable ITC Claimed Tax paid Particulars April May June July August September October November
 December January February March TOTAL : Give reconciliation of difference in taxable sales as per
 books and as per return. 754 Sr, NV, j



3. CHF).ADMN- GAZ. (EXI%RÅ.), MAY (JYST 1928 qAKA) Ihere is delay-ill filmg oiveua-ns. It• g've demil& : Date for tiling ig delay payment of tax. rt' so, details (7) Date when tiled IT11El'Nt payable Sr- Nd. Due Date 2. Amounl • r.NPt.Tr ADJL'STM-FNTS LNYORRVCLION (Io jnpur Tax Credit is mom than Output Tax) .Bslance nf Credit per (3) above : Against any aue,s Ihe Act (1) Period to (_hd« rel. (2) AYLifiöl any ducs IMder Cvnlnra] Sales TL'IX AGE, Per iod to Order Repund claim-cd nccouul or exporl. sales- I -hte of App]icztivn Refund elai-med in other C.usvt* il-niy, I hie Applicut-ion sub (l) Balance Input Tax credit on other goods carried Io year *Yalallce Input Tax credit on C.spitül Gcods carried körward next year as per (IA) C] IO. AD_VN. GAZ. (EXTI{Å.}. IUYST) dvciarc thet the pan above corrc; nav;-: vcrliled •å;c of accounc. •s and the V. •'idl SCkl Dete macc : For ERE-•.i) Nar ftv.. Slalus Address : CHD, ADMN. GAZ, (EXTRA.), MAY 2b, (JYST S: 1928 SARA) V R.N Tax Fvriod LNa)ne : Address ; VORM VAT-23 rsce 421 r.JSTOl•S.ALES From . nanu Customer wise Summary of Sides (within Union Territory of t QN..TRN Name & purc.l.lL'L*cr or goods Amount 2 4 7 'Fax F Jee TaxabEc SEAL THE PERSON {UXTRA.), MAY 2006 (JY.s•t- JP2.8 SAKA)



FORM VAT-24 I-Yee rule 42] PUR(. '11.4EtS 757 Adår.ss : nun 1 rai Pcriüd - From Supplier Summary
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3. Name of the Organization Category/Entry of schedule G in which organization is evied @D.-MM-YY) for which appliu'l.iuu tefiand IR made thes EotLn From PL:RC.H.4.S F.S I :.xcrss OF RS. .s-01)i) I I Invoice No, Dace (dd,mnuuy) Talal Purcâu-tsc Price A_TtLIKjn1 l•01dl fo•r the perj0fl P..vru•..å Old 768 CHY}. GAZ. (EXTRA.)I MAY 26- (-rys•r 1928 SÅK.Å) Certificate; Cert/tied t.hst {bc goods purchased under the above invoices care ror use in lbe function of the organization. gI on this lörm hue and cvrce.t.

Nane \$1 gn01TJl'e For Office gse Retund granted Cl n Fully ,wmte.d Reason, if not fully gantcé.

IMtruetions Designation-t Date Skid of the organization (dd.mrn.y_t•) U U Pattly O Ncc grar•.ted 2- • Please fill all the ficids in the form as applicable. Pleo•ie ensure you refund teapeet Ol- lanih}G purehasc.s only. do not give arise to any refund.c;aim. To the arnol-.•m use lhe lax f011TILlla follows- R 100 Tax free Whea•e S; ele 0.1' luxublc. govds.nnd R = Nate of VXf TOT the may be. 'CHO. AD.MN- GAZ- (EXTRA.)I MAY 26, 2006 (JYST 5, 1928 SAKA)



FORM VAT-30 [See. rule 52] VOL.-(..1iFR Disiriet ReuiEtration F•-rrananc ; .hcdress : Datc Df application o Arelillid Dile dalc for puyrnc.nt of refund 769 delayed •payment or dwisif-m rcsullin•æ from aoccptraucc of appeal Approved payment L)L'celintd Date of approval Alti.LhJ.nl ol- sea: OJT Amöuht Withheld aunder Se.elion 37 Total *LTIOU1lt ofreiuud avaitHble by Vliuae ofth.ß irthQTizaticm I hte Rs. Assrr•r. EXCISE COMMISSIONER I-hsmct C.collecliou 770 c•HD, ADMN. GAZ. (EXTRA.). MAY 26, 1928 SAKA) FORM VAT [See rule 52 J RERIND..iDJUSl'MbN•.l'OkDEk RAO Serial Fin-n name . Address of the firm Registraticin Vo. Return detail* Period : & Year) Data of?LEing the retu•m . Amount claimed refund Amount •approved for payment after tecovety urR.er — Val Idi!! of RAO 2 2 2 0 0

Assisunt Excise and Taxoioion Conumixsioner FOR ONLY CONFIRMATION OF REFLIM)
 .4UfHORLSED Date of Approval Amount Irworwt, ii any, I-Tis Asstt. Excise nnd m-ntion Commissioner. District Refund Voucher No, Dale rerwnd •Vuehcr Issued Designated Officer Register of Applications for Refund of Tax District Year -d ci-1Dr 4. GAZ. (EXFR,A.J, MAY 26, 2006 (h'ST 5. s..hkA) FORM LSE mlc 52] ..ADMN. GAZ. (EXTR-A.); MAY 2006 1928 SAK.A) FORM VATACI C (Sec rule 521 01' appLic.äli0ü ror .RetUnd of Tax District _ FORM VAT-ZI OP SAT .ES . Illi7.. . Fitn Nncu., : NO. Soe Lo L.rrotw TGI 11 llt•nfhdin . Inter.'EILE C.en• sale; G*tec u•.a.l Lc.tL- f.-j• Thr: Beri.-'d : t ment tro nsfrs •;a.r•-: vAl•Z- I •Fr•.hhlr Sa le LrcnorfVAT r:le | SYEC/ML'N OF PCRCIIASL'. Plnx:• ri,u Na.-11E : re.%ipt .2•1 L'IxJs 1 ••Uldr.Y : PII the. peritiB T.-nion Trrritarv. Nv. J)dLv hiv:: ice fr*lrn nmeid:•• tll* L ILi1-•c arc. .ll-•rlr 4 Narat & 1:1E 5.: Nv. TEN . of from puLtâæ.vJ L-u.-z l' Ta:-li ••er rnvaia•t •.li:i- irrnr ulliLo: I.Y , : arc' r.n B.•r.yzy t•öit.l.'• ADMN- GAZ' (EXTRA-L MAY 26. 2006 1928 SAKA) SPEC.JMLN OF Jib REGISTER POR REGISTERED PER<ON -MIS 775 FilTn Nan-le i Address : 'J'R.N Period ofsäies litonl ; Retail DETAU.S OF SALE 1 3 VPN TRN, if aoy 4 Frec 5 (tall •Disecllilil." •rradc Di sc«-runr 7 • TurnoveT rer purpow Tol 9 Tu•rnnver 6 776 Place : GAZ- MAY i6. 2006 (.TYST 1928 SAKA) FORM [See. Fulc SPECIMEN OF PERSON Firm Na.-ne • liv the fifi.-oie.C• Date DE'rålLS OF PURC'HÄSE buta ey.ezuvLi*3 J'urchuze fien- OLhec •l VEJue of -Name of IC.t• Dmt : GAZ.. (EXTRA}, MAY 26, 2006 (JY:ST 5: SAKA.) FORM l,yee. • TIJ1e.; 65 aud 6-61 'iRANsr SL. •I P c.<le Exit ICC Time 2. 4. 6, 7, 8. 9. 10. R.C.- No. or Ehe Narnc & Complete Address of the Consignor R.C.- No. Ibe Name & •ornptele address of the Consjgnce Douriplion of Goods and Addn.*s of the Company G.R. Nurnber G.R. Dale Vehicle Number Name and Addies of the of the per;an goods of Goods • 2 LI L 2. O ICC at ill C good; Irv0L1ld D]timately.lcave r-IIC tchltory of l'•nnjab of the Officej• inchm-gc E.]orsevLt11 C. ode B'o. and Star-p Entry JC'C Date Al]d• [ime when the good* reach the exit ICC batc Sixaature of the Officeö-iacbarge Signature Code No. and Sta•np Exit IC'C' Signature or thurnl•.l l'ilpresäl&ll rllé l. •ié 778 CHI). ADMNr GAZ. (EX'IRA.), MAY 26, (JYST 5, 1928 SAKA) FORM VAT-36 tuleé. 65 end 66) Declaration for transport goods to and from tbc ünlon Territory of Chandigarh COUNIERFON. 2- 4- 6, 7. S}. . Datc of issue Nank and Address of the dealer to whom issned VRNiTRN ur the deakr to whom issued--- Pariculars .of Ibe Issuing Officer : Name Serial No. wmft SiPiature (Seal the issuing authority)- (Ibe above entries to be filai in by the issuing authority) Dcsa-iption 01' T-,nioo Territory, Olatidjgarh dealer sending goods from thc union (thandigarh or recetving in the IJm•on T'mlory•, C.haudigarh -AddÆc VRN Dewrjptcm of the person whom goods are sent or from whom goods are received by the Union Tcnitory, Chandigarh Name Address Nalore of uangaction (sala,'consignmentibranch transfr,fiob work *ltd like) ; L)esmptior:, Quantity and VRlue of Quantity Code NRrne No. and date Total valuc of goods Value of goods tigure words (Pleasc the raversc Eide. Ethc names of the cornmodiLies are 8, ADMN- .GÅZ- MAY 26- 2006 .(JYST 5, 1928 779 Name a-Ild address the 02 the vehicle by Which goods arc congigned Address— . 9B. GR No. and Date (Reverse side 0fForm VAT-36) Dw:npeion, Quantity and Value of. goods Sl. Description luvoicefChollan No. and dite ntity (lode Name• Tek] value of goods in fiwres in words - goods In figures words Date of issu•e Nam-v *Eid Ijje dealer m whom issued VRN. •• of thc to whom issue.i Ptillicula-s Ike Office," : 6. TSO AD-MN. GAZ, (EXTRA., MAY 26: 2006 (.TY.ST 5: VAT-36 [See rules 6S and 66] Dectnrution for n•acspport of gCMJd.s to zine} from the. t. •nion •Ikrrffory oi C.llandi*ferb OREGISAI- FOIL 1. {2LI%ElF,' Name DislTiel. — Senal No- - - Wara igT; alure (Sea] of lhc aulhorily} (The above em:riw be filled in by the is3uing authority) Dcsmpti011 of Union Territory, Chaadign-h dva!er sending goods from Union •JEI•ritory. Oltil.lidiylrh te.wiving sroqds tbe L. •qio.rL lerrltory: Chandigarh Descrip±ion of the person whom arc senl {riltrt ',vhonl goods are receivexi bv thc UILion Tenitery, Gandigarh dL'iller ; Nan-ac Nature. of tr&nsaerion trunsrer.fiob work ami likel Description: QLL\ütLty and of goods : Descrip.hon tx-

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9. ADMN- GAZ- (EXTRA-I MAY 26, (J.y.s•r 5, 1928 SAKA) 781 -Name and ol- I-he of lIe vcbiclc by which the good* are consi gned Namc- Addres* VA. 9B. CR No. nud DFCIARAITON lhäi l." We under P uuiah VatLIC Added •I-ax Act, 200.3. ar. extended to (jniL'-ü V RN and tbc statements made are oorrect ro the best of my;our knowledge WTtd belief. or lIe Signalu;-r.: of Proprietor!Parmcr..• aull--ori•a.'d person stamp. 782 CHI)- ADMN. GAZ -MAY 26- 2006 (JYST SAKA} ORIGINAL FOIL (Reverse side of



Form VAT-365 8. .1ksc.Tipli0JL, Quaulily and valuc ot goods : Descri pti0fi Invoioaf(.lhal-lan Mnd date
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 of•Endorscrnent : Date —Month Sigla' ofthc mdors! ng VAT Officer!Inspector. (Seal) CHI). ADMN.
 GAZ. [EXTRA). MAY 26, 2006 (jys•r 1928 SAKA) FORM VAT-36 [See "uleg 65 and •.783 Declaration
 for transport of 200ds Io.aod from the Union Ierrilory of Chandigarh of i*GC FOIL Serial No. 3. 4. 5. 6 S].
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 Inder Punjab Added Tax Act, 200.€.., exter-dtxl l,zhion -remlfiry. (_l.halldiyrh boldir.g the stflbtne.llts
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 (JYST 5, FOFL side Farm vxr-36) S. Descuption, Quaulily und of goods Sl .Oc.scription
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 dealer , Signature of v,riLh *lamp and Name of the InformztionC'ollection C'ent!C Endorn-mcat : Datc —
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 ADMN- GAZ- (EXTRA.), MAY 26, 2006 (JYST 5, 1928 SAKA) FORM VAT'-M, A ISee nilc 651
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 (F.XTRÄ.), MAY 26: 2006 192B SAKA) FORM Hile 6-SJ 789 alå meu by they: prwetiL5 lhat pasoll)
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obliger hw; the dcc\ a. lülen Fort-t VAT-36 bguring No. which compk;lßü alid was issued by Pes:gnated Officer — and which was Issued by rnehts IO by I ront (:axüble pevso•-l •of L)thec Stacc)/ of the taxable of lthe Territory in respzv! nf the ZDOds nuntione{f -below E)ate ik•ec.lfptiou of goods Quar;tily A-noulit Sr. No. No- of bill•invoice/cballao Now lthe condition €lf•the above lwnd is such tl--e obliger shali in the "-IL• a sufiered by (.)overnmvni (in respect of the docis\$wn of Governtli\$lit the act-huriEY appoiiiiexl for the shell be •and on the•obli.gcr) as a result of l}''.o misllse of the Corm, pay to the Governrnt derr _utld and wil.büElt dGlnur che *lid of (in wordö • and Shal.' 0±11 emise Governrnt a restllq L)l-the !llizuse. ur:-suc.E .lilrrll: then above xanil:len bond shall bc void and oion cf±eeel but otherwise iha.ll reü'.n-ill in filll forc.c enect aid •ei--Lue. 'The Uhliger furh±l' 1.151dertHk* Io rnortgage,'c-hatge to ill the scl--cduJe hert under by e.xcculicm deed mortgagc.:charge TOI' the Paymenl. Lhe said SUTTI. c.Hf). GAZ. {F.X MAY 26, 2006 1928 SAKA) (Give details of properies And Chese presents also wilnesselh 11181 the liability of the obliger hereunder I not impaired nr digeharged by reason of fi-lrbcalttnce, act 0JtlisxiL311 ot• lthe Government JOr any Li.-ne .bejtp. granted or indulgence Elu-narn •by tne GovenMJIVILl.

Govern;nent a«rees bear the Sl*i1JLP duly, if &OY, chargeal*e on these pvecuts. In witne;-l-; whtagoflthe obliger has sct kis iland/has lhesc presents executed by bis authorised represenLa li'N'8 on the dug month and year alk)ve •-VI'•-1ten in the presence ur : 2, : Obi iger's Signature} Accepted for and behalf of the Adrr6nislüllor, Union Cerritory, Chandigarll, by name und desiYlati011 of the officer duly auth orised In of Article 299 of the Colistitution of Indiil, 10 accept the Bond for and on behalf of the Administrator, I,-ni0G Chaudigarh- Jn of :— 1. (Signa..-ure officer with name. CHET. AD.MN. GAZ. MAY 26, 21.)QG (JYS:r 5: 1928 SAKA) 651 PERSONAJ .ISI;TRE.TY nor, D 791 to be. executed by.

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Cniou. ('handigarh BENORF. THE OFFICER OF THE R.I.' OR CJJICCK POST OR Nor AN.YOTBE.ROFFIC'F.R of (Feti[i]oner) THE. E-JNO.N CHANDIGAR-tr Clerliite.d that I. of 110Jding thevehicle. Mo. dated G.R. No, — Serial No- lthe log book, rurecr.01 o— (address} am 4be owner of undi.•r trunsBYütion jn covered by MetmeD#Jiçery Sole Number issued by self— daled Sigmomrc Natl PERSONAJ. BOND all hythesc prcsent5 Wit (fliLl .uldref-x) — — (I'nnsport Company)." (frli name) -e No- if any he Id fitl*Ily bound to the Admill tstrator, CT110n terliiory, Chandigid'l •efet-red ti_l •clie whjc;-l expression shlli, cv-clLld<tl or repugnant tn the contexk lys u--d in lbe Rum of Rs. — (etoun: iu j.i'dLlff.W and by amouTIL in {hereinafter m as the said sv.t-n): t') he the Gové-aurnent as den-raided, for which payment well IEnd truly to be -anado. L.'we bind cnyseifi hi:irs: exccülcaw,, admirnstruler\$ und legal represenallvcs by moser,rs. 792 CHD. ADMN. GAZ. (EXTRA.), MAY 26, 2006 (JYST 5, 1928 SAKA) WHEREAS the above bounden has been required by the Officer Incharge, Sales Tax Check Post/ICC Taxation Officer in writing to furnish security for the said sum for the purpose of securing the proper payment of the tax/penalty payable by him/them under the PUNJAB VALUE ADDED TAX ACT,

2005 as extended to the Union Territory, Chandigarh (hereinafter referred to as the said Act) and indemnifying the Government against all loss, cost or expenses which the Government may in any way, suffer sustain or pay by reason of omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay such tax/penalty in the manner and by the time provided by or prescribed under the said Act. Now the condition of the above written bond is that if the above bounden, his/their, executors, administrators and legal representatives or any person acting under or for him/them, pays/pay the full amount oftax/penalty payable by him/them under the said Act, in the manner and by the time provided by or prescribed under the said Act on demand by any person appointed by of the said Act, such demamd to be in writting and to be the Government under section served upon the above bounden persons his/their heirs, executors, administrators and legal' representatives or any person or persons acting under or for him/them in the manner provided by or prescribed under the said Act, shall also at times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden in held liable to pay tax/penalty under the said Act, because by reason of any act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability, under the Act or the rules framed thereunder of the above-bounden, this bound shall remain with the Officer Incharge, Check Post/ICC/Taxation Officer. for one

year from the occurring of any of the events aforesaid for recovering any tax/penalty that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred, or paid by the Government owing to the act, omission default, failure or insolvency of the above bounden any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal

representatives and which may not have been discovered until after the above bounden's death/partition/disruption/ dissolution/winding up of final cessation of his/their liability under the said Act or the rules framed thereunder. PROVIDED always that without prejudice to any other right or remedy for recovering the tax/penalty, loss or damage as aforesaid, it shall be open to the government to recover the amount payable under this bound as arrears of land revenue or fine imposed by an authority under the said Act. CUD. ADJMN. GAZ. (EXTK.A.), MAY 2006 (ors. 5, SAKA) In witness where of the — set his hand

this by the above named the Flescent of Will)G5 clav 1. we, (full r,amc). has hercum-o signed and delivered — •Signature Scatus BONU (2) CName and full address of sureties} hereby declare ourselves sureties The above bpmdd and guarantee shall do and p&fenn, all that has."bave above til do alit] perrorm, Hlid in case of omiss!0ilt default or ihilt;re l.h:rr,jllt we Ercbv (Ill.-sclvqs, jointly and severally forfeit to the Uniou Ter-iu-n-y.. Chandigstrh 'hereinafter referred as 111B Government: which expt-ession Shall unless excluJ-L•rJ by o: repugnan-- to the eon incl'-ldes succ.sssor-in-offucc and the or rupecs - • Canlouât figi&cs followed by amount Ell wordE), I-ereir;tl referi•ed 70 as the said m-'fi) which the above. bour.derl has bound bjmnJfor such other stun as shall be cieeJ:led til be s•.lfficient hy l.hc Officer inclla.rgc: C.heelk nnd laxation Officer in wriling to recover any by the above and remaintne unpaid also to recover any loss, daanaoest cost or expcuses, lhc ;overnrment may Eusftlin, I-neur pay by tqa•son of such omission, *tefaul:- or Wlure. AN.D lh*t neither oru.e bc .dt -liberty co ll'ig except upon 2 ivili?_! to lbe Clihcer Incharge: Cheli and raxatio Ollicer careTEdar in Miling If his intentroll and our iOii1C and iiiiL('i1F-y under bond sb4-'l ill 018,21 ucâs, 0121iâltrß. de.fault- fd1 lure,G and I nsoJvencie.* Ehe oilhe above ü-,e. expiüll.iqn of the sa.%d Ufsjx months. CAD. AD-MN. GAY.. M..Y

26; 2006 5, '\$928 SAKÅ} -Sureties : 2. *iiiJ (iii) Signature VPA Place — Siærutllua—. N*tlte — or. M's— VRS. District 1 Dated .01) (iii) \$0 (iii) {iii) .N.tnte • Sibnauu-e • Signature •Naloe — Cornplctc Same C.ompie!e Address — Seri;] •.No Certified. ;hai SLri Prom! Dire-a-Lor and the latter ts a bonajide person pnnrah •Added rax Ae(, 2005 to Cniou Tqrritory, Chandigarh in solvent and also are djqri.cc Furlber thaf. WIKI l.he aforesaid: arc -UTH1er hut;ab iLhluc Added iix Act: 2(JOi as extendcxl l.he L.'nioc) 'Cerritory. Siena tlire Namc Officer.) Place——. - ITic.t — CHO. ADMN. GAZ. (EXTR-'i): MAY 2.006 (JYYI' S, 192* SAKA) aook No. from Shri reprcsmtative or zhe driver No. delivery challan No. F0RMur.38 IS'e.l.-%" vulc 65.1 RECFAP! Serif:) NO' Dated (ill figures} . the owehe. • the goods or his or any other peonn inchm-ge yebic,e. or in respxt 01s coverc& —vide Salcs BilfrCash Memcx•"invoice," Cjeods Receipt {name of the transport co.) dated ill e,Hsh, secqrity as provided un (GI(a) of Section -SI or lhe Vö-lnr. Added Aet- 2005 as extended to the Temtors, ('handigurh, Signature oi person rendering Itie

Signature of the issuing awlh01 lly seal, 796 GAZ .M,AY 2006 192* FORM VAT-39 ISer rwlc TRANSPORT RECEIVr From Kaine or Consignor with coluplete address Nt;mber : CSI' NCI. • , Name with coxrq-llcte at Eddres;s Regist*âion Number Valte VRN , CST No. WeieiIL Frc:-gh.+ a. ACtc.o'- Charged Pnic Signature o {the of •Itansport ('ompaov.iBeokiug -Agency. C'HD. ADMN. GAZ. MAY 2006 (.rys-r SAKA) FORMVATÅ 671 Vehicle No. N ark or Driver iiiiiiuiiiiii qu•a Frei Kht Poi* 1 Bookir-g Clerk P. or Driver Loading Clerk FORM. See luk 67 J REGISTER be Ihailtained by the Fco 0-4 packngez 1'-i3\$.10d a. pu.-•kinv 3 Nutc \$.1•-d curl p•ete nd&css of urn-IL:- Lhe p I.IN•TAB WLT-E TAX ACT. 26-0-4 as exie.7d#d rr_l iii•.: •enrrn: Sa Tax Act. 9Sh Vchicie 11 (7MT?WJ r mcr,l C.;nn.-:•. . 13 51. FORU 1.36 •,iguae VRN c.LdC5 the .L*LäLe Acti . lix if uny 6 I.'OR.M [See 68] DELIVERY REGISTER CTO be 4nai luained by the •Prausporter(ö)] N Hlrte of FOIL •u•.No. c:nmplcte z•.ulrps•; of tle Sell* Act, if • iered the fir: lir. the sterc•z No. •f N 11t1C. pt.Ek- 01- u:rs g;cds al.c,r.g r.1R.wd . inn _ Chg.-eyed Oct:ø.. ' I :o-.ry IT.i Eiem gmds p•211 osie 11 con- 3inr.cc ,-gned lhe porter .he ICC Form Su Sr. Nc. 17 Val' FORM VAT-43 r See 6.01 REGISTER-INWARD (To bet-nuinluint-ml hy Lhe deeJLT} Ac.-.uai REMARKS z k..yee. • ef -.hc TCN Ia.c. IY;ITLSPOEI Co..' gooF> LLIL ITar-saetiCl iiiiiiuiiiiii FORM VAT-44 tule G9-, ' BILTl REGISTER OLITWARD main tuine41 by Ehe) TIZ.:fr.17 Vill Wilgc•r: of r k+.rw.el: Cl>rr. Hlilrex. '1 ••.•i'l! *ie-102 with VRX. •• Nfl. of with method , pack-LES ACTLLBi-

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3. CHD- ADMN. (SZ- (EXTRA-), MAY. 1928 SAKA) 70 | (PRE AUCTION NOTICE) The .ASäistznt Excise and Taxation Commissioner, W.E {URF. ÅSI penalty of RE. alty) rn of the goods detained on was imposed on (date) hy (Iltn-ne of the officer ilnpaqieg lthe pen- {date); the said retailly aruounl was pay.'ble on or bcforc have.no: deposited 'ryit]liü the g.ciuulaL*.-. WHEREAS, (dFLIK), which (plcase lthe goods are or perishable. thituc allii are stuhject to decay) ate *roposcd to out to PL'.bjc aul;lion realw.alion of che aroouut aa per lehe provisions of Section i I (R) - Value Tu- Act 2005 as extended tn the Union 'lerrit0TY , C.handigarh read with nuje 70 of the (Illånu#t-h "lue Added Tax Rides, 2006, You are hereby finally deposit (he guid pen 01 Rs, (figures) along with l.n±eresr of Rs. tout]ilkg 017 or befor Treasur•y produce the paymnt on. {time) my office fajl]ng which the stud goods tr. pul (date) at TO public auction•. ill uccord41Ä'.13 wiLh law v;ili10L11 any note that ill case of yo•.l arc not ioilung the auction, the eat" e ptül.-.cellfi of Shall 'Lerwiltxl in lthe . Cencq•al rj•alEL1: 2 Asstt. Excise and Taxation Commissioner. (SEAL) CHE), .ADMN- GAZ. (EXTRA.>, MAY 26, 2006 cryst S, SAKAi



FORM 48 AUCTION PROCEEDINGS 805 3. 3. 9. 10- Particulars of Auction Contrinee Det.& zoods
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