

MANIPUR



GAZETTE

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**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

NOTIFICATION

Imphal, the 18th February, 2014

No.5/144/2011-FD(TAX): In exercise of the powers conferred by section 90 of the Manipur Value Added Tax Act, 2004 (Manipur Act. No. 6 of 2005), the State Government do hereby make the following rules to further amend the Manipur Value Added Tax Rules, 2005, namely:-

The Manipur Value Added Tax (2nd Amendment) Rules, 2012.

1. Short title & Commencement-

- (1) These rules may be called the **Manipur Value Added Tax (2nd Amendment) Rules, 2012.**
- (2) These rules shall come into force with effect from the date of publication in the Official Gazette.

2. Amendment of rule 31. - In the existing rule 31, after the rule 31B of the Manipur Value Added Tax Rules, 2004 (hereinafter the principal rules), the following new rule shall be inserted,, namely,-

"31C Manner of Deduction of tax at source and deposit thereof,-

(1) (a) Every person/official who is required to deduct tax under section 43A shall, within ten days from the expiry of the month, deposit in Government Head of Account by an appropriate challan or e-challan the total amount so deductible and deducted from one or more dealers during the immediately preceding month.

(b) The challan or e-challan to be deposited for each month shall specify the person/official making deposit of the amount and mention therein the name, address and Tax Identification Number (TIN) of the dealer on whose behalf the tax is being paid. In case of the person/official who adopts "Public Work System of Accounting" and makes such deduction, he shall transfer the amount of tax so deducted to the Government Head of Account through Account Statement which is required to be sent monthly/periodically to the Accountant General, Manipur. Such transfer shall deem to be a deposit of the amount of tax so deducted by the person/official making such deduction on the basis of such statement.

(c) The person/official who deducts or deposits any amounts under sub-rule(1)(a) shall, within ten days from the date of deposit of the amount deducted from any payment made to a dealer, issue to the dealer concerned, a certificate of the tax deducted in Form 38 in duplicate or in electronic format of the Form 38 in respect of such deduction and deposit, together with a copy of the challan or e-challan.

(d) The person shall forward two copies of the challan or e-challan to the dealer who shall submit one copy to the appropriate Tax Authority along with return filed by the dealer under section 28 of the said Act. In case of the person/official who adopts "Public Work System of Accounting" and makes such tax deduction, he shall endorse a copy of the monthly/periodical Account Statement (sent to the A.G. Manipur) to the appropriate Tax Authority.

(2) The information to be furnished to the Tax Authority by any person entering into any contract with any contractor for transfer of property in goods shall be in Form 39.

(3) State Tax deduction Account Number,-

(a) Every person/official responsible for making deduction of tax under section 43 A shall apply to the Tax Authority for allotment of State Tax deduction Account Number (STAN) in Form 40. A Tax deduction Certificate Number shall be issued in Form 41.

(b) Every person/official responsible for deduction of tax shall file a return in Form 42 within two months from the end of each financial year before the Tax Authority.

(c) Every person responsible for issuing certificate in Form 38 shall maintain separate account in Form 43 showing the amount of tax deducted, certificate of tax deduction at source issued, and the particulars of remittances made to the Government account.

(d) No tax under Section 43A shall be deducted when the amount paid to any dealer in respect of sales transaction of the nature specified in the above sub-sections of the said section does not exceed ten thousand rupees in a financial year.

3) Insertion of new Forms:- In the principal rules, the following new Forms, Form-38, Form-39, Form-40, Form-41, Form-42 and Form-43 shall be inserted namely, "The Manipur Value Added Rules, 2005" (1) Form-38 (See Rule 31C(1)(c)-Certificate of Deduction of Tax at Source (2) Form-39(See Rule 31C(2)-Form of Particulars to be submitted by the contractor (3) Form-40 (See Rule 31C(3)-Form of application for allotment of State Tax Deduction Account Number(STAN), (4) Form-41(See Rule 31C(3)-State Tax Deduction Account Number(STAN) Certificate under Manipur Value Added Tax Act, 2004, (5) Form-42 (See Rules 31C(3)(b)-Form of Return to be furnished by a person responsible for deduction of Tax at source and (6) Form-43 (See Rule 31C(3)(b)-Register to be maintained by the person responsible for deduction of tax at source.

THE MANIPUR VALUE ADDED RULES, 2005
FORM-38
 {See Rule 31C (1) (c)}
CERTIFICATE OF DEDUCTION OF TAX AT SOURCE.

Certificate No.....

Dated.....

1. (i) Name & address of the Person/ Deptt.
 (ii) State Tax Deduction Account No.
2. (i) Name & address of the person/dealer/contractor to whom the payment is made:
 (ii) Tax Identification No.
3. Particulars of tax deducted;

Sl. No	Work order no./Agreement No./Bill No. & date.	Nature of work contract/particular of goods.	Value/ Bill amount	Rate of Vat	Amount of tax deducted	Challan or e-challan no/ Deduction certificate No & date.

Certified that the tax deducted as above have been remitted by us in Government Head of Account in accordance with section 43A of the Manipur Value Added Tax Act, 2004 and that the particulars furnished above are true and correct to the best of my knowledge.

Place;
Date:

Name & signature of the person responsible for deducting tax with designation and seal.

**THE MANIPUR VALUE ADDED TAX RULES, 2005
FORM-39**

[See Rule 31C (2)]

FORM OF PARTICULARS TO BE SUBMITTED BY THE CONTRACTEE

To

.....

Sir,

Whereas I/We _____ (Name and address)
have entered into contract, with M/s. _____ (Name of the
contractor). And whereas, I/We furnish hereunder the following particulars relating to the said
contract:-

1. Full name and address _____ Taxpayer Identification No
(TIN)..... of the contractor (in block letters)
2. Date of the contract: _____
3. Total and break up value of the contract:
(i) Material portion-
(ii) Labour portion-
Total-
4. Place where the contract is to be executed:

5. Date by which the contract is under taken to be
completed. _____
6. Brief description of the works to be carried out:

7. Details of the goods to be supplied by the contractee as free issue and the value
thereof: _____

I/We declare that as stated above, I/We _____
have entered in a works contract involving transfer of property in goods (whether as goods or in some
other form).

I/We further declare that to the best of my/our knowledge and belief, the information furnished
above is correct, complete and is truly stated and nothing has been concealed.

Place _____

Date _____

(Signature with seal of the contractee)

THE MANIPUR VALUE ADDED TAX RULES, 2005
FORM-40
[See Rule 31C (3)]
FORM OF APPLICATION FOR ALLOTMENT OF STATE TAX DEDUCTION ACCOUNT
NUMBER (STAN)

To

The Tax Authority

Sir,

Whereas I/We am/are liable to deduct tax in accordance with section 43A of the Manipur Value Added Tax Act, 2004; And whereas no State Tax deduction Account Number (STAN) has been allotted to me/us;

I/We hereby request that a State Tax Deduction Account Number (STAN) may be allotted to me/us;

I/We give below the necessary particulars:-

1. Name of the office:
2. Designation of the Drawing and Disbursing Officer:
3. Address:
4. Nature of transaction against which payment is made: Works contract/Supply/Lease

VERIFICATION

I/We _____ in my/our capacity as _____
do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Place:

Date:

Name and signature of the person
with designation and seal.

THE MANIPUR VALUE ADDED TAX RULES, 2005
FORM-41
[See Rule 31C (3)]
STATE TAX DEDUCTION ACCOUNT NUMBER (STAN) CERTIFICATE UNDER
MANIPUR VALUE ADDED TAX ACT, 2004.

1.	Full Official designation with name of Person responsible for deduction of tax	
2.	Full Official Address	
	Telephone No, if any	
3.	State Tax Deduction Account Number (STAN) Allotted	
4.	Date of Issue	
Signature and Seal of the Prescribed Authority		
Name:		
Designation:		
Place:		
Date:		

Note: One STAN shall be applicable for all Units/Office of person responsible for deduction of tax.

THE MANIPUR VALUE ADDED TAX RULES, 2005

FORM-42

[See Rule 31C(3)(b)]

FORM OF RETURN TO BE FURNISHED BY A PERSON RESPONSIBLE FOR DEDUCTION OF TAX AT SOURCE

For the year ended on:

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1. Person's/Department's identity

Name											Contact No.
Address											
State Tax deduction Account No (STAN).											

2. Particulars of bills against which payment is made, tax deducted and paid :

Sl. No.	Name and complete address of the person/dealer /contractor with TIN	Bill/Work order No. and date	Nature of work/items	Amount Paid of Bill/Work value	Amount Deducted with rate of tax	Details of tax deposited (challan/e-challa No., date and amount)
(a)	(b)	(c)	(d)	(e)	(f)	(g)

DECLARATION

I, _____ (name in CAPITALS), do hereby, solemnly affirm that I am authorised to furnish this return and that all its contents are true, correct and complete and nothing has been concealed therein.

Place:

Date:

Name and Signature of the person responsible for deducting tax with designation and seal.

THE MANIPUR VALUE ADDED TAX RULES, 2005

FORM-43

[See Rule 31C (3)(b)]

REGISTER TO BE MAINTAINED BY THE PERSON RESPONSIBLE FOR
DEDUCTION OF TAX AT SOURCE

Sl. No.	Certificate No. & Date of issue	Name and address of the person/ dealer/ contractor to whom certificate is issued	Tax payer Identification (TIN) No.	Bill/Work order No., date and amount	Amount paid	Amount of tax deducted	Details of remittance of tax deducted.		
							Amount	No. and date of challan/ e-challan	Government Treasury/ Bank
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

R. R. RASHMI,
Addl. Chief Secretary (Finance),
Government of Manipur.