

**GOVERNMENT OF MANIPUR
FINANCE DEPARTMENT
(Expenditure Section)**

NOTIFICATION

Imphal, dated 3rd September, 2009.

No5/45/2006-FD (TAX): In supersession of all previous Notifications issued in this regard and in exercise of the Powers conferred by sub-section (6) of section 28 of the Manipur Value Added Tax Act, 2004, the Governor of Manipur hereby directs any person (DDO), responsible for paying any sum being tax to a selling/supplying dealer on behalf of -


- (a) any Department of the State Government or The Central Government ; or
- (b) any Local Authority or Body ; or
- (c) any Corporation or any Government Company established by or under Central or State Act ; or
- (d) any Board Constituted by or under the Central or State Act ;

shall deduct the amount of tax payable from the bill of the selling /supplying dealer subject to the following conditions:-

- (1) The amount of tax so deducted shall be deposited by the person (DDO) on behalf of selling /supplying dealer into the designated bank authorized by the State Government in this behalf by challan through the Government Treasury concerned within seven (7) days from the expiry of the month under Head of Account 0040- Sales Tax, Sub-Head 102 State Sales Tax.
- (2) The person(DDO) shall forward two copies of the challan bearing Bank and Treasury receipt seal to the selling/supplying dealer who shall submit one copy to the appropriate Tax Authority along with the return filed by the selling/supplying dealer, under section 28 of the said Act.
- (3) If the person (DDO) referred to above, without reasonable cause, failed to deduct the tax or to pay the tax after deduction or wrongly deduct the tax within the stipulated period of seven (7) days (mentioned in Clause 1 above), he shall be liable to pay by way of penalty not exceeding double the amount of tax deductible but not so deducted and, if deducted, not so deposited into the Government account and all the provisions of the said Act and Rules framed hereunder shall be applicable in regard to the recovery of such sum. However, before giving penalty he may be given a reasonable opportunity of being heard.
- (4) The person (DDO) who deducts the tax shall issue a certificate in duplicate in the form (Form-A) appended herewith to the selling/supplying dealer who shall attach one copy of the same to his monthly/quarter return. The blank prescribed Form-A (Certificate of Tax Deduction) shall be obtained by the person (DDO) from the appropriate Tax Authority where his office locates.

- (5) The person (DDO) liable to deduct the tax shall send a statement in the form appended herewith to the appropriate Tax Authority within thirty (30) days from the expiry of the month.
- (6) The final tax liability of the dealer who supplies/sales goods to the aforesaid offices shall be determined by the Tax Authority at the time of assessment and if there is excess deduction of tax, it shall be adjusted /refunded as per provisions of Rule 33 of the Manipur Value Added Tax Rules, 2005 and if there is less deduction of tax, it shall be recovered from the selling/supplying dealer concerned under rule 32 of the Rules (ibid).
- (7) Every dealer who sells/supplies goods to the aforesaid offices should get himself/herself registered with the Department of Taxes, Manipur and no supply order shall be placed/given to any person without Registration Certificate and Tax Clearance Certificate at time of placing supply order/accepting supply and suitable clause shall be incorporated in the Notice Inviting Tender for such supply/supplies.

This notification will take immediate effect.


(A.N. Jha)

Principal Secretary (Finance)
Government of Manipur.

Copy to :-

1. P.S. to Chief Secretary, Government of Manipur.
2. The Accountant General, Manipur.
3. All Principal Secretaries, Government of Manipur.
4. All Commissioner/Secretaries, Govt. of Manipur.
5. The Commissioner of Taxes, Manipur.
6. All Heads of Departments/DDOs, Manipur.
7. The Director of Treasuries & Accounts, Manipur.
8. The Director of Vigilance, Manipur.
9. The Registrar, Gauhati High Court, Imphal Bench, Imphal.
10. The Deputy Commissioner of Taxes, Manipur.
11. All Treasury Officers/Sub-Treasury Officers, Manipur.
12. All Managing Directors, Govt. Undertakings/Companies/Agencies. Local Bodies.
13. The Director(Ptg & Sty), Manipur for publication in the Manipur Extraordinary Gazette and 100 spare copies of the same may be sent to Finance Department.
14. Order Book/Guard.

FORM-A
**CERTIFICATE OF TAX DEDUCTION AT SOURCE FOR SELLING/
 SUPPLYING GOODS**

(To be issued by the DDO under Clause 4 of the Notification
 No..... dated

BK. No.....

Sl.No.....

Seal of the
 issuing authority
 and date of issue

To

.....

(Name & address of the selling/supplying dealer)

TIN.....
 CST.....

Certified that an amount of Rs.....(in words)..... only
 being tax included in your Invoice/Bill specified below has been deducted at source and
 deposited by challan by me into the designated bank notified by the Government.

It is also certified that the goods covered by the said Tax Invoice/Bill had been purchased
 for use by this Department/Local Authority or Body/Corporation or Government Company or
 Board.

Details of Invoice/Bills

Sl.No.	Invoice. / Bill No. & date	Value	Rate of VAT	Amount of tax deducted	Tax deposited by challan or any other mode(give detail)

Date.....

Signature with designation of the
 person deducting tax at source.
 Seal

**STATEMENT SHOWING TAX DEDUCTED AT SOURCE FOR SELLING/
SUPPLYING GOODS**

(To be sent by the DDO to the appropriate Tax Authority under clause 5
of the Notification No. dated

To

.....
.....
(Write here the appropriate Tax Authority)

Subject: - Statement for the period

Sl. No.	Name & address of the selling/ supplying dealer with TIN	Invoice/ Bill No. & date	Value of goods purchased	Amount of tax deducted indicating the rate of tax	Name of Bank to which the money has been deposited	Amount deposited in the bank	Challan & date or any other mode of payment.

Signature with designation of the
person deducting tax at source.

Date.....