

GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES

NOTIFICATION

Imphal, the 03th March, 2014.

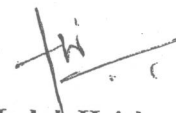
No: Tax/3(40)/IMP/2005/496 Department of Taxes has decided to extend the facility obtaining Form 27,28,29 electronically to all the dealers registered under Manipur Value Added Tax Act 2004 (MVAT Act) and Central Sales Tax Act, 1956 (CST Act).

Therefore, in exercise of the powers conferred under rule 42 Manipur Value Added Tax rules 2005 it is hereby notified that, every dealer registered under the Manipur Value Added Tax Act 2004 and Central Sales Tax Act, 1956 shall make online requisition for declaration in Form 27, 28 & 29 and shall be issued the declaration form in the following manner with effect from 16th March, 2014:

- (i) Every such dealer shall log on to the website www.manipurvat.gov.in , using the user name and password communicated by the Department. Dealers who have been already issued username & password for online requisition of 'C', 'F' and H forms can use the same username and password for obtaining form 27,28 and 29 also. Other dealers will have to obtain username & password from the Taxation department.
- (ii) Every such dealer shall proceed to file his requisition along with all details and particulars of consignor and consignment for online issue of declaration in Form 27, 28 & 29. Dealer has to obtain these forms before consignment enters /exits at Taxation Check posts established under section 66 of MVAT Act 2004. Detailed instructions /User manual for filling online requisition are available on department website www.manipurvat.gov.in for convenience of the dealers.
- (iii) The declaration in Form 27, 28 & 29 sought by the dealer would be approved /rejected by the concerned Issuing Authority. If approved, a unique 'E-waybill number' will be generated by the system. If rejected, a fresh requisition for such form will have to be made by dealer.
- (iv) Unique 'E-waybill' number shall be submitted at the check post at the time of entering/ exiting of the consignment. The Taxation Check post will physically verify the consignment details against details of e-way bill number recorded in the system. No hardcopy of the form /way bill needs to be printed or submitted at the check post. However, dealers, can download/ printout the form for their own convenience.

The online issuance of declaration in Form 27, 28 & 29 shall be made operational with following conditions:-

- (i) All offline issuance of the above mentioned Forms shall be discontinued with effect from 16th March, 2014.
- (ii) The inventories at the disposal of the Issuing Authority shall be surrendered to the Head of office (HOO) on the 16th March, 2014.
- (iii) The Forms already issued to the dealers prior to this Notification shall remain valid for use up to 4 months from the date of their issue.
- (iv) No manual/ offline form 27, 28 & 29 will be accepted by Taxation Check post after 15/07/2014. Forms remaining unutilised in the custody of the dealers shall stand obsolete and invalid with effect from the 4 months after the date of issue of such forms.


(Modak Hrisheekesh Arvind)
Commissioner of Taxes, Manipur.
Imphal, the 3rd March 2014

Copy to:

1. Additional Chief Secretary (Finance), Govt. of Manipur.
2. SIO, NIC, Manipur State Centre, Imphal,
3. DCT/ACTs/STs/OCs Taxation Department, Manipur.
4. Director of Printing & Stationary, Manipur. He is requested to publish the above Notification in the Manipur Gazette.
5. Director Information & Public Relation, Manipur. He is requested for favour of causing wide publicity.
6. Website Manager, Department of I.T. Manipur. He is requested for uploading in the official website of Govt. of Manipur.
7. Notice Board.