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

NOTIFICATION

Imphal, the 1st August.2005

No.5/29/2005-FD(TAX):- In exercise of the powers conferred by section 90 of the Manipur Value Added Act,2004, the Governor of Manipur hereby makes the following Rules, namely:-

Manipur Value Added Tax Rules, 2005

CHAPTER- I

1. Short title and commencement.

- (1) These Rules may be called the Manipur Value Added Tax Rules, 2005.
- (2) They shall come into force on the 1st day of August, 2005.

2. Definitions.

In these rules, unless there is anything repugnant in the subject or context, -

- (a) "Act" means the Manipur Value Added Tax Act, 2004;
- (b) "Appellate Authority" means an officer of the rank of Deputy Commissioner authorized as such by the Government to exercise the powers and functions of the Appellate Authority under Section 72;
- (c) "civil structures" means the structures and structural works specified in clause (xxxv) of section 2 of the Act but excluding those manufacturer or manufacturing process notified by the Government under rule 4;
- (d) "designated bank" means the branches of the Nationalised Banks notified on this behalf by the Government for the purpose of transactions of Government money payable under the Act;
- (e) "fee" means any fee payable under the provisions of the Act and rules;
- (f) "form" means a form appended to these rules;

- (g) “Government Treasury” in relation to a dealer, means a treasury or sub-treasury of the Government and includes any branch of any bank notified by the Government from time to time;
- (h) “section” means a section of the Act;
- (i) “tax authority” or “prescribed authority” means those officers appointed by the Government under sub-section (3) of section 3;
- (j) “tax period” means the period specified in rule 23.

3. General expressions.

All words and expressions used in these rules but not defined shall have the same meanings as assigned to them in the Act.

4. Process or mode of manufacture not included in manufacture.

Government may, by notification, declare “any such process or mode of manufacture” to be excluded from the purview of manufacture as defined in clause (xvii) of section 2 of the Act.

CHAPTER – II

TAX AUTHORITIES AND APPELLATE TRIBUNAL

5. Tax Authorities.

- (1) Subject to certain restrictions and conditions under the provisions of the Act and rules made thereunder, the Commissioner may, by order in the official gazette, delegate under section 5 the powers to be exercised by different officers appointed under sub-section (3) of section 3, and shall, by like order, specify the area in which powers are to be exercised by each of the classes of officers:

Provided that the Commissioner shall not delegate his powers to any officer of the rank of a Deputy Commissioner of Taxes who functions as Appellate Authority under section 72.

- (2) Without prejudice to the provisions of section 3, the Commissioner may delegate his powers under section 64 to the Inspector as and when required and the Inspector shall perform such functions as are specified in the order of delegation of power.
- (3) The power to call for returns, to make assessments, to cancel or rectify them, to conduct audit, to impose penalty and to order maintenance of accounts shall not be delegated to any officer below the rank of Taxation Officer.

- (4) The officers to whom powers may be delegated under section 5 shall exercise the powers subject to the provisions of the Act and the rules made thereunder and to such restrictions and conditions as may be imposed by the Commissioner in delegating the powers.

6. Service conditions of the members in the Appellate Tribunal.

The terms and conditions of service of any member appointed under sub-section (1) of section 4 shall, in addition to the service conditions as applicable to him in the post of his substantive appointment, be such as may be determined from time to time by the Government.

7. Cost to be awarded by the Appellate Tribunal.

The cost to be awarded against a dealer and any authority by the Appellate Tribunal shall be determined by member or members and the cost so awarded against a dealer shall be paid by him and whereas the cost awarded against any authority shall be paid by the Commissioner after obtaining sanction from the Government and the method of payment shall be the same as laid down in rule 31.

CHAPTER – III

THE INCIDENCE AND LEVY OF TAX

8. Determination of Taxable Turnover.

- (1) The total turnover of a dealer shall be aggregate of -
- (a) the total amount paid or payable by the dealer as consideration for purchase of any of the goods in respect of which tax is leviable at the point of purchase where such purchase has taken place inside the State;
 - (b) the total amount paid or payable to the dealer as consideration for the sale or distribution which has taken place inside the State;
 - (c) the total amount paid or payable to the dealer as consideration for transfer of property in goods (whether goods as goods or in some other form) including any amount paid as advance to the dealer as a part of such consideration;
 - (d) the total amount paid or payable to the dealer as consideration for transfer of right to use any goods for any purpose (whether or not for specified period);
 - (e) the total amount payable to the dealer as consideration in respect of goods delivered on hire purchase or any system of payment by installments;
 - (f) the aggregate of the sale prices received and receivable by the dealer in respect of sales of any goods in the course of inter-state trade or commerce as determined in accordance with the provisions of the Central Sales Tax Act 1956 (Central Act-74 of 1956) as also in respect of sales of any goods in the course of export out of the territory of India and also in respect of sales of goods in the course of import into territory of India.

- (2) In determining the taxable turnover, the amounts specified below shall also be deducted from the total turnover as determined under (a) to (f) of sub-rule (1) of rule 8 over and above the deductions allowed in rule 9 :-
- (a) all amounts allowed as discount;
 - (b) all amounts allowed to purchasers in respect of goods returned by them to the dealer provided the goods were returned within a period of six months from the date of delivery;
 - (c) all amounts for which goods listed in Schedule-II are sold;
 - (d) all amounts collected by way of tax under the Act by the dealer;
 - (e) such other amounts to be specified from time to time.

9. Deduction of labour charge from works contract and prescription of tax rate.

For the purpose of clause (c) of section 9 of the Act, the followings are the prescriptions:-

- (1) Subject to the provisions of section 2 (xxvi) and section 9, in determining the taxable turnover of a works contract, the amount specified in the following clauses shall be deducted from gross turnover-
- (a) where under the contract, the transfer of property takes place in the form of finished goods or the contractor is required to build, construct, manufacture, process, fabricate or otherwise procure or supply any finished goods -
 - (i) the charge for freight and delivery of finished goods; and
 - (ii) any amount charged for in respect of any works not involving any transfer of property;
 - (b) where under the contract, the transfer of property does not take place in form of goods but takes place in some other form, such sum towards labour and other charges actually incurred in connection with the execution of the works contract:

Provided that where the labour and other charges not involving any transfer of property in goods incurred in connection with the execution of the works contract are not determinable from the accounts or where such charges as shown in the accounts are, according to the assessing officer unreasonably high considering the nature of the contract, the deduction towards labour and other charges, shall be made by the assessing officer according to the best of his judgement, subject to the limits specified in column 3 for the type of contract shown in column 2 of Schedule prescribed in sub-rule (2).

- (2) In cases where proper books of accounts are not maintained or the amount exclusively incurred towards charges for labour and other services and profit relating to supply of labour

and services are not ascertainable from the accounts maintained by the contractor, the amount of such charges for labour and services and such profit may be determined by allowing at the rate or rates specified in the Schedule below:-

SCHEDULE

S.No.	Description of works contract	Percentage of deduction of labour charge	Tax rate (percentage)
1	2	3	4
1.	Fabrication and installation of plants and machinery	20%	8%
2.	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines etc.	25%	8%
3.	Fabrication and installation of cranes and hoists	20%	8%
4.	Fabrication and installation of elevators (lifts) and escalators	20%	8%
5.	Fabrication and installation of rolling shutters and collapsible gates	20%	8%
6.	Civil works like construction of building, bridges, road, rail roads, etc.	30%	8%
7.	Installation of doors, doorframes, windows, window frames and grills.	30%	8%
8.	Supplying and fixing of tiles, slabs, stones and sheets.		
	i. Supply and fixing of mosaic tiles	35%	8%
	ii. Supplying and fixing of marble slab, polished granite stone and tiles (other than mosaic tiles)	25%	8%
	iii. Supply and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above	25%	8%
9.	Supplying and installation of air-conditioning equipments including deep-freezers, cold storage plants, humidification plants and dehumidifiers.	25%	8%
10.	Supplying and installation of air-conditioner and air-coolers.	25%	8%

11.	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers.	15%	8%
12.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	20%	8%
13.	Construction of railway coaches on undercarriage supplied by railway.	25%	8%
14.	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers	25%	8%
15.	Sanitary fitting for plumbing for drainage etc.	20%	8%
16.	Painting & Polishing.	20%	8%
17.	Construction of bodies of motor vehicles and construction of trailers.	30%	8%
18.	Insulation and lining of equipment, plant and machinery instruments, appliances or buildings.	20%	8%
19.	Providing and laying of pipes for purposes other than those specified in Sl. No. 15 of this Schedule.	20%	8%
20.	i. Providing and laying pipes (other than steel pipes) for purposes other than those specified Sl. No. 15 of this Schedule.	20%	8%
	ii. Providing and laying of steel pipes for purpose other than those specified in Sl. No. 15 of this Schedule.	20%	8%
	iii. Providing and boring, drilling and fitting of all types of pipes.	35%	8%
21.	Programming and providing of computer software.	20%	8%
22.	Fabrication, testing and reconditioning of metallic gas cylinders.	25%	8%
23.	Tyre retreading.	20%	8%
24.	Processing and supplying of photograph, photo prints, photo negatives including photographing with camera, X-Ray and other scanning machines.	20%	8%

25.	Supplying and installation of electronic instruments, equipments, apparatus, appliances & devices.	15%	8%
26.	Supplying and installation of fire fighting equipments and devices.	15%	8%
27.	Electroplating and anodizing.	30%	8%
28.	Bottling, canning and packing of goods.	30%	8%
29.	Lamination, rubberisation, coating and similar processes.	30%	8%
30.	Printing and block making.	25%	8%
31.	Supply and erection of weighing machines and weight bridges.	20%	8%
32.	Supply and installation of submersible and centrifugal pump sets.	25%	8%
33.	Dyeing and printing textiles.	25%	8%
34.	Construction of tankers on motor vehicle, chassis.	25%	8%
35.	Supply and fixing of door and window curtains including venetian blinds and nets.	20%	8%
36.	Works contract not covered by serial number 1 to 35.	25%	8%

10. Requirement of maintenance of registers and books of accounts for availing input tax credit.

For availing of the input tax credit referred to in Section 17, a registered dealer shall have to maintain the following registers, and documents:

- (i) true and up-to-date account of sale of goods made in output register in Form 1,
- (ii) true and up-to-date account of all purchases of goods made in input register in Form 2,
- (iii) delivery notes received and utilisation record thereof,
- (iv) sale and purchase documents, vouchers, bills or cash memos, counterfoils of delivery notes issued, copies of tax invoice issued and received, documents and certificates relating to exports,
- (v) inventory of raw materials used for manufacturing of goods and up-to-date account of manufactured goods,
- (vi) dispatch register of goods for sale outside the state,
- (vii) VAT Account register in Form 3.

11. Credit of input tax within the tax period.

The Commissioner may allow credit of input tax within the tax period itself for good and sufficient reasons, provided the registered dealer, due to reasons of closures of business or otherwise, applies before the Tax Authority for credit of such input tax before the expiry of the tax period. Before such permission, the Commissioner may, however, ensure scrutiny of the claim of the dealer through an audit assessment under Section 36 of the Act.

12. Manner of reversing of input tax credit.

For the purpose of section 17, the manner for reversing the input tax credit shall be as follows:

- (1) The Tax Authority shall-
 - (i) ascertain first the quantum of purchase,
 - (ii) work out the amount of input tax credit already availed corresponding to the purchase covered by (i) above,
 - (iii) work out the actual amount of input tax credit to be deducted from (ii) above and the same shall be reduced from the total claim of input tax credit made during the month or in the subsequent months when no reduction of input tax credit is possible in the relevant month in which such reversal is effected.
- (2) In case -
 - (a) where there is no input tax credit claim in the return for the subsequent month in which such reversal of input tax credit is being made, or
 - (b) where the total claim of input tax credit in the subsequent month is not sufficient to counterbalance the aforesaid amount of reversed input tax credit, the Tax Authority shall issue demand notice to the dealer and the dealer shall deposit such amount to the Government account in the Government Treasury forthwith and produce the receipted copy of the challan before the Tax Authority.

13. Manner of calculation of input tax credit and conditions for adjustment of input tax credit in respect of goods returned or rejected, etc.

- (1) For the purpose of sub-section (2) of section 17, input tax credit shall be calculated in the following manner, namely:

Net tax credit $A+B-C$

where -

"A" represents the amount of input tax credit which the dealer is entitled to under section 17 subject to other provisions of the Act;

"B" represents outstanding input tax credit brought forward as determined from the previous tax period;

"C" represents reversed tax credit as determined under sub-section (11) of section 17.

- (2) For the purpose of sub-section (13) of section 17 and section 88, a statement of claim of input tax credit in respect of taxable goods where tax was paid in Manipur under the Manipur Sales Tax Act, 1990 shall be furnished before the Tax Authority of the area wherein the dealer is doing business and registered under the Manipur Value Added Tax Act, 2004 and such statement shall be in Form 4.
- (3) Adjustment of input tax credit shall be claimed in the return to be filed monthly by the dealer. A separate statement shall be submitted along with every such return by the claimant showing the total claim of the input tax credit and the balance available for adjustment in subsequent month or months.
- (4) For the purpose of section 19, the registered dealer shall produce the followings on being asked to do so by the Tax Authority as conditions for adjustment of input tax credit in respect of goods returned or rejected, etc.:
 - (i) Copy of the credit note or debit note as the case may be,
 - (ii) Challan copy of goods returned supported by transport document.

14. Credit and Debit Notes.

- (1) A credit note as required under sub-section (1) of section 23 shall contain the following particulars unless the Commissioner provides otherwise:
 - (i) the word “credit note” in a prominent place;
 - (ii) the commercial name, address, place of business and the taxpayer identification number of the taxable person making the sale;
 - (iii) the commercial name, address, place of business and the taxpayer identification number of the recipient of the taxable sale;
 - (iv) the date on which the credit note is issued;
 - (v) the taxable value of the sale shown in the tax invoice, the correct amount of the taxable value of the sale, the difference between those two amounts, and the tax charged that relates to that difference;
 - (vi) a brief explanation of the circumstances for issuing the credit note; and
 - (vii) information sufficient to identify the taxable sale to which the credit note relates.
- (2) A debit note as required under sub-section (2) of section 23 shall contain the following particulars unless the Commissioner provides otherwise:
 - (i) the words “debit note” in a prominent place;
 - (ii) the commercial name, address, place of business and the taxpayer identification number of the taxable person making the sale;
 - (iii) the commercial name, address, place of business and the taxpayer identification number of the recipient of the taxable sale;
 - (iv) the date on which the debit note is issued;

- (v) the taxable value of the sale shown in the tax invoice, the correct amount of the taxable value of the sale, the difference between those two amounts and the tax charged that relates to that difference;
- (vi) a brief explanation of the circumstances for issuing the debit note; and
- (vii) information sufficient to identify the taxable sale to which the debit note relates.

The credit and debit notes shall bear serial number which shall run continuously from one to not less than 100 and each serial number shall be distinguished by one or more alphabets.

15. Presumptive tax.

A registered retail dealer who intends to exercise his option to pay tax as specified under section 9 or section 10 in lieu of the provisions of section 21, shall make an application to the Tax Authority for permission to do so within thirty days from the beginning of the year in respect of which the option is intended to be exercised giving the following particulars :-

- (1) Name
- (2) Address
- (3) Tax Identification Number (TIN)
- (4) Trade name
- (5) Gross turnover during the preceding year
- (6) Whether imported any goods from outside Manipur during the preceding year

CHAPTER - IV

REGISTRATION OF DEALERS, AMENDMENT AND CANCELLATION OF REGISTRATION CERTIFICATE

16. Registration of dealer.

- (1) Every application under section 24 of the Act shall be made in Form 5 to the Tax Authority.
- (2) Every application shall be made, signed and verified in the case of a business carried on by-
 - (a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;
 - (b) a firm, by partners thereof;
 - (c) a Hindu Undivided Family (HUF), by the Karta;
 - (d) a body corporate (including a company, a co-operative society, or a corporation or a local authority) by a Director, Manager, Secretary or the Principal Officer thereof or by a person duly authorised to act on its behalf;
 - (e) an association of individual to which sub-clause (b), (c) or (d) above does not apply, by the Principal Officer thereof or person managing the business.

- (3) The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall whenever possible give particulars of the authority vested in him for signing and verifying the application.
- (4) Every person signing and verifying an application for registration in the capacity specified in sub-clause (a) (b) (c) or (e) of sub-rule (2) shall also furnish with the application two copies of his voter identity card, if the voter identity card is not available, two recent passport sized photographs shall be furnished.
- (5) The photographs should be signed before the Tax Authority when he is called upon to do so, whenever the photograph is furnished.
- (6) Every dealer other than corporated body residing outside the State but carrying on business in the State and liable to get himself registered and every manager or agent of a non-resident dealer, shall also furnish a certificate of residential address in the State (in which such dealer resides) obtained from the jurisdictional revenue authority of that State.
- (7) The Tax Authority receiving the application, shall, if he is satisfied after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, register the dealer and grant him a certificate of registration under sub-section (3) of section 24 of the Act in Form 6 and also a copy of such registration certificate in respect of place/places other than the principal place of business mentioned therein. Such certificate should be held by the dealer subject to the provisions of the Act and these rules and the restrictions and conditions specified in the certificate.
- (8) Every registration certificate granted under sub-section (3) of section 24 of the Act and read with this rule shall be deemed to have been granted personally to the dealer mentioned therein. No registration certificate shall be sold or transferred.
- (9) The certificate granted under this rule shall be exhibited at a conspicuous place within the premises of the principal place of business mentioned in the certificate and a copy of such certificate shall also be exhibited at a conspicuous place within the premises of every other place of business mentioned in the certificate.
- (10) Every registered dealer whose certificate of registration is cancelled shall forthwith surrender the certificate of registration to the Tax Authority.

17. Issue of duplicate registration certificate.

Where a registration certificate granted under these rules is lost, destroyed, defaced or mutilated, duplicate copy of the certificate of registration may be granted by the Tax Authority if he is satisfied of such loss, destruction, defacement or mutilation on payment of a fee of rupees twenty five.

18. Amendment of registration certificate.

- (1) On an application (along with the original registration certificate issued to him) from the dealer for any amendment in the certificate setting forth the reasons for such amendment, the Tax Authority if satisfied with the reasons given, he may allow such amendments as it thinks necessary in the certificate subject to the provisions of the Act and these rules.
- (2) In the events of failure to pay any tax, interest or penalty under the Act or on failure to furnish return, the certificate of registration of such dealer shall be suspended after affording a reasonable opportunity of being heard to him and the reasons of such suspension under sub-section (8) of section 24 shall be recorded in writing. The dealer shall be informed about such suspension with reasons thereof. Such dealer shall not be entitled to issue tax invoice in respect of sales made by him or to receive tax invoice at the time of purchase of taxable goods during the period of suspension of registration certificate.
- (3) The Tax Authority may make amendments in the certificate of registration of a dealer on an application made by him and the date from which the amendment shall take effect shall not be earlier than the date of filing of the said application by the dealer.

19. Procedure for replacement of certificate of registration granted under the earlier sales tax law.

In respect of a dealer already registered under the Manipur Sales Tax Act, 1990 prior to the appointed day, the Tax Authority shall issue a fresh certificate of registration, on receipt of application for registration in Form 5 for replacing the existing certificate of registration. However, in cases where fresh certificate of registration cannot be granted immediately, the Tax Authority may in writing permit such dealer to continue or to remain as registered dealer liable to tax under the Manipur Value Added Tax Act, 2004 till the dealer is registered formally within sixty days from the date of receipt of such application and beyond that with the permission of the Commissioner of Taxes.

20. Voluntary registration.

Voluntary registration shall be granted subject to the conditions specified hereinbelow:

- (i) the dealer shall deal in goods taxable under the Act,
- (ii) the dealer must carry on his business in a regular course within the State,
- (iii) the dealer shall maintain all necessary books of accounts and records i.e.(a) sales and purchase invoices, (b) sales register and purchase register, (c) cash book and (d) stock register,
- (iv) the dealer shall apply for voluntary registration before the Tax Authority in Form 5,

- (v) the dealer shall apply for cancellation of the voluntary registration in the event of his intention to discontinue such registration before the Tax Authority by tendering such intention with reasons thereof in writing.

21. Security to be furnished in certain cases.

- (1) Where the Tax Authority is of the opinion that a dealer who has been registered or has applied for registration should furnish security or additional security for proper payment of tax payable by him, the said officer may direct him in writing to furnish within such time as may be specified by such officer, security for an amount not exceeding the amount equivalent to tax anticipated to be payable in a year or paid in the previous year whichever is higher. For the purpose of determining the amount of security, the Tax Authority shall take into account the taxable turnover of the dealer, if any, at the time of such determination, the nature of goods dealt in by him and such other factors which may, in the opinion of the said officer, assist him in making a proper determination:

Provided that the Tax Authority shall have power to demand at any time additional security if he has reason to believe that the security fixed was too low or for any other reasons to be recorded in writing.

- (2) Such security may be furnished by the dealer in any one of the following ways, namely -
 - (a) by depositing as security in the Government Treasury the amount fixed by the Tax Authority; or
 - (b) by furnishing with the said officer a guarantee from a nationalized bank agreeing to pay the State Government on demand the amount of security fixed by the Tax Authority; or
 - (c) by furnishing National Savings Certificate pledged in favour of the Commissioner of Taxes.
- (3) The security furnished may, in the event of default of payment of any tax, penalty or other amount due, be adjusted towards such tax, penalty or other amount due. The Tax Authority may, in any case where adjustment has been made and exhausted, demand fresh security or additional security to make-up the amount adjusted towards the tax, penalty or other dues.
- (4) An application for refund of security under sub-section (5) of section 26 shall be made to the authority to whom the security has been furnished and this application shall contain all the particulars in respect of mode and date of furnishing the security. The application for such refund shall be in Form 7.
- (5) On receipt of application under sub-rule (4), if the said authority is satisfied about the bonafide of the application, he shall refund the amount of security furnished or part thereof if such security is not required for the purposes for which it was furnished.

22. Imposition of penalty for failure to get registered.

For the purpose of sub-section (2) of section 27, the notice of demand shall be in Form 8

23. Information to be furnished under section 24.

- (1) The information required to be furnished under section 24 of the Act, in respect of any amendment in any certificate of registration shall be in Form 9 to the Tax Authority within fourteen days of the occurrence of the event.
- (2) In any one of the events specified in sub-section (6) of section 24, a registered dealer shall furnish the information to Tax Authority for cancellation of registration in Form 9 within fourteen days of occurrence of the event.

CHAPTER – V

RETURNS, ASSESSMENT, RECOVERY AND REFUND OF TAX

24. Manner of submission of periodical returns and payment of tax under section 28.

- (1) The return to be submitted under section 28 shall be in the following manner covering the tax period shown against each :
 - (a) all registered dealers and dealers liable to pay tax with total turnover exceeding Rs. 3 lakhs but not exceeding 10 lakhs within twenty days from the close of a quarter (i.e. June, September, December, March) of the year;
 - (b) all registered dealers and dealers liable to pay tax with total turnover exceeding Rs. 10 lakhs within twenty days from the end of a month of the year;
 - (c) all casual dealers, all non-resident dealers or agent/agents of the non-resident dealers within twenty days from the end of a month of the year.
- (2) A correct and complete tax return of a monthly or quarterly tax period shall be submitted in Form 10 before the Tax Authority of the business area of the dealer in the manner specified above.
- (3) Every registered dealer and every dealer liable to pay tax shall furnish a correct and complete annual return in Form 10 within thirty days of the completion of the year in addition to the tax return furnished in sub-rule (2)

- (4) For the purpose of sub-section (2) of section 28, the Tax Authority shall serve a notice in Form 11 requiring the dealer to furnish monthly or quarterly tax return under sub-rule (2) and annual return under sub-rule (3) as if the dealer is a registered dealer.
- (5) In case of discovery of any omission or any other error in the return filed, the dealer may furnish a revised monthly/quarterly tax return or a revised annual return, as the case may be in Form 10 within sixty days from the date of submission of the monthly/quarterly tax return or the annual return, but not after a self assessment has been completed by the Tax Authority in respect of the period concerned:

Provided that, no revised monthly/quarterly tax return or revised annual return shall be entertained if the case has been taken up for audit assessment and notice to that effect has already been served on the dealer.

- (6)
 - (i) The returns mentioned in the sub-rule(2) and (3) shall be accompanied by a receipted challan from a Government Treasury or a crossed cheque or a crossed demand draft in favour of the Commissioner of Taxes for the full amount payable as per the return in Form 10 (monthly or quarterly or annual return).
 - (ii) The aforesaid receipted challan from a Government Treasury or a crossed cheque or a crossed demand draft in favour of the Commissioner of Taxes shall be payable at a bank situated in Manipur for the full amount of tax payable by him on the basis of his actual taxable turnover during the tax period to which the return relates.
 - (iii) If the amount sent in the form of receipted challan or crossed cheque or crossed demand draft by any dealer along with return is less than the amount of tax payable by him, the Tax Authority shall serve upon the dealer a notice in Form 12 and the dealer shall pay the sum demanded in the said notice within the time and in the manner specified in the notice.

25. Collection of tax by dealer under section 44.

The Tax Authority shall serve on a person or dealer who has made himself liable to forfeiture of any sum under sub-section (2) of section 44, a notice in Form 13 requiring him on a date and at a place specified in the notice to attend and to show cause as to why the said amount should not be forfeited to the Government.

26. Scrutiny of returns.

The notice to be issued by the Tax Authority for the purpose of sub-section (2) of section 32 shall be in Form 14.

27. Manner of completion of provisional assessment.

- (1) For the purpose of assessment under section 35 of the Act, the appropriate assessing authority shall give a notice upon the dealer in Form-15 fixing a date of hearing ordinarily not less than fifteen days from the date of service of such notice:

Provided that the appropriate assessing authority may, at his option, fix the date of hearing even before the expiry of fifteen days from the date of service of notice where he is of the opinion that granting of a time longer than the date fixed by him, to the dealer, may be detrimental to the interest of the State Revenue.

- (2) After giving the dealer a reasonable opportunity of being heard, the appropriate assessing authority shall assess to the best of his judgement, the amount of tax payable by a dealer in respect of that period recording the reasons therefor in writing and shall pass an order imposing penalty as he deems fit.
- (3) The appropriate assessing authority shall serve a notice of demand upon the dealer in Form 8 fixing a date not less than thirty days from the date of service of such notice, to make the payment of the amount of tax assessed and penalty imposed, if any, under sub-section (7) of section 36.

28. Tax audit and audit assessment.

- (1) A notice referred to in sub-section(1) of section 33 and in sub-section (1) of section 36 shall be in Form-16 and the same shall contain date and place requiring the dealer to appear for the purpose of completion of assessment.
- (2) After giving the dealer a reasonable opportunity of being heard the appropriate assessing authority shall assess to the best of his judgement, the amount of tax payable by a dealer in respect of that period recording the reasons therefor in writing and shall pass an order imposing tax, penalty or interest as he deems fit.
- (3) The appropriate assessing authority shall serve a notice of demand upon the dealer in Form 8 fixing a date not less than thirty days from the date of service of such notice to make the payment of the amount of tax assessed and penalty imposed, if any, under sub-section (7) of section 36.

29. Best judgement assessment.

- (1) The Tax Authority shall issue a notice to the dealer in Form 17 giving reason/reasons for completion of the proceeding of the best judgement assessment.
- (2) After giving the dealer a reasonable opportunity of being heard, the appropriate assessing authority shall assess to the best of his judgement, the amount of tax payable by a dealer in

respect of that period recording the reasons therefor in writing and shall pass an order imposing tax, penalty or interest as he deems fit.

- (3) The appropriate assessing authority shall serve a notice of demand upon the dealer in Form 8 fixing a date not less than thirty days from the date of service of such notice to make the payment of the amount of tax assessed and penalty imposed, if any, under sub-section (7) of section 36.

30. Assessment of dealer who fails to get himself registered.

- (1) For the purpose of sub-section (1) of section 37, a notice to be served by the Tax Authority shall be in Form 18.
- (2) After giving the dealer a reasonable opportunity of being heard, the appropriate assessing authority shall assess to the best of his judgement, the amount of tax payable by a dealer in respect of that period recording the reasons therefor in writing and shall pass an order imposing tax, penalty or interest as he deems fit.
- (3) The appropriate assessing authority shall serve a notice of demand upon the dealer in Form 8 fixing a date not less than thirty days from the date of service of such notice to make the payment of the amount of tax assessed and penalty imposed, if any, under sub-section (2) of section 37.

31. Method of payment of tax, penalty and other sums due under the Act (except the fees to be paid by means of Court Fee Stamps).

- (1) Tax, penalty and other sums due shall be paid into the Government Treasury by challan in Form 19.
- (2) Challans shall be filled in quadruplicate. Two copies of challan i.e. original and duplicate copies duly signed as proof of payment shall be returned to the dealer or the tenderer and the other two copies i.e. triplicate and quadruplicate copies shall be retained by the designated bank.
- (3) The quadruplicate copy retained by the designated bank shall be transmitted to the Tax Authority on the day following the day of payment.
- (4) Every designated bank shall send the scroll along with the triplicate copy of challan to the Treasury Officer concerned on the 5th day of every month showing therein the amount received in the previous month. The scroll shall contain the challan numbers and dates, the name of the dealer or tenderer and the amount paid by each. The Treasury Officer, on receipt of the scroll from the designated bank shall forthwith send an advice list to the Tax Authority of the area showing the same details as given in the scroll.

32. Recovery of tax, penalty, interest and other amount due as arrear of land revenue

- (i) For the purpose of recovery of tax, penalty, interest and other amount due as arrear of land revenues as required under sub-section (6) of section 42, the appropriate Assessing Authority shall issue to the collector a recovery certificate in Form 37.
- (ii) the collector shall intimate to the appropriate Assessing Authority the amount recovered by him with the date thereof.

33. Refund.

(1) Refund of the excess payment arising out of assessment, re-assessment, appeal, revision or review.

- (i) Where any amount payable by a dealer or a person in respect of any period on account of tax assessed or interest determined is found less than the amount paid by the dealer or person, or
- (ii) where any amount payable by a dealer or a person in respect of any period on account of tax assessed, interest determined or penalty imposed is reduced in consequence of any order passed in re-assessment, re-determination of interest and penalty, appeal, revision or review, as the case may be, and
- (iii) if it is found that the amount payable is less than the amount paid for such period,

the Tax Authority shall, within three months from the date of such order, serve upon such dealer a notice in Form 20 specifying therein the amount paid in excess along with a Refund Adjustment Order in Form 21 if the dealer or person intends payment by adjustment against any amount payable by him in future or the said authority shall refund the excess amount to the dealer or person by issuing Refund Voucher in Form 22 along with an advice in Form 22A to the Treasury Officer if the dealer or person intends payment in cash:

Provided that where any amount of tax assessed, interest determined or penalty imposed in respect of a dealer or a person for any period remains unpaid till the date of the Refund Adjustment Order, the Tax Authority shall adjust the amount of excess payment towards the arrear tax, penalty or interest and thereupon, if any amount still refundable, he shall specify such adjustment in the said notice in Form 20 and send it along with a Refund Adjustment Order in Form 21 to the dealer or person or the said authority shall refund the excess amount to the dealer or person in the manner aforesaid if the dealer or person intends payment in cash :

Provided further that an application for refund, shall be made before the expiry of three years from the date of assessment/re-assessment to which such payment relates,

or from the date of confirmation or reduction of liability due to appeal, revision or review:

Provided also that if the amount of tax, penalty or interest due from a dealer or person in respect of any period, proceedings for the recovery of which as an arrear of land revenue have been commenced under sub-section (6) of section 42, is subsequently reduced in consequence of any order referred to above, the Tax Authority shall send a copy of the aforesaid notice to the Tax Recovery Officer under whose order the recovery is to be made.

(2) Refund arising out of rectification.

Where, upon a rectification of the amount of tax, penalty or interest under section 79 it appears to the Tax Authority that the amount of tax, penalty or interest is in excess of the amount that a dealer has already paid, such Tax Authority shall serve a notice in Form 20 upon such dealer or person specifying the amount refundable to him along with a Refund Adjustment Order in Form 21 or the said authority shall refund such amount after making adjustment to the arrear tax, penalty or interest due, if there be any, against such dealer or person :

Provided that if the proceedings for recovery of the amount have already been commenced before rectification, the rectifying authority shall send a copy of the order of rectification under a covering letter to the Tax Recovery Officer concerned for further necessary action.

(3) Manner of payment of interest by the Commissioner for delayed payment of refund.

- (i) Where the Commissioner of Taxes is required to pay interest under sub-section (1) of section 50, he shall, by an order in writing, direct the Tax Authority to pay to the dealer who is entitled to payment of such interest subject to the condition laid down in sub-section (2) of section 50.
- (ii) The assessment records along with the appellate or revision order which gives rise to the payment of interest by the Commissioner under that section shall be placed before the Commissioner of Taxes for determination of the amount of interest payable to the dealer.

- (4) On receipt of the notice in Form 20 specifying therein the amount paid in excess along with a Refund Adjustment Order from the Tax Authority, the dealer or person shall file an application for refund in Form 23 to the Commissioner of Taxes and when he is satisfied that the refund claimed is found correct and in order, he shall pass a sanction order of refund and a refund voucher along with an advice shall be issued by the assessing authority concerned in favour of the claimant as directed by the Commissioner of Taxes and such refund voucher shall be recorded in a register as detailed below:-

Refund Register

Tax period	Name & style of the dealer/ recipient with TIN	Amount of refund claimed	Amount of refund allowed	Payment	
				Refund voucher No. & date	Refund adjustment order No. & date
1	2	3	4	5	6

(5) Refund to agencies of UNO or foreign diplomatic missions or consulates.

For the purpose of sub-section (6) of section 17, the Commissioner shall, unlike other refunds prescribed in sub-rule (1), (2), (3) and (4) of this rule, refund by an order in writing the amount of tax realized from the agencies of UNO or foreign diplomatic missions or consulates for the purchases of taxable goods for their official use or personal effect subject to the conditions that a certificate from the competent authority for official use and a certificate for personal effect from the official himself or herself, accompanying with the relevant tax invoice from the registered selling dealer, shall be forwarded to the Commissioner under a covering letter for refund of the tax.

34. Manner of making provisional refund to a dealer on account of sales in course of export out of the territory of India.

- (1) For the purpose of sub-section (1) of section 49, a dealer doing exports out of the territory of India shall make an application for refund of input tax in Form 23 and such application shall be submitted before the Tax Authority within ninety days of the submission of the tax return relating to such exports.
- (2) While submitting an application under sub-rule (1), an exporter shall submit a statement before the Tax Authority containing details of sales effected in course of export out of the territory of India and purchase of such goods within the State and payment of tax on such goods.
- (3) An exporter claiming refund under sub-rule (1) and (2) shall produce all necessary documents relating to his purchase, sale, stock, payment of input tax etc. before the Tax Authority on demand or before any Tax Audit Team before granting of such provisional refund.
- (4) For the purpose of sub-section (2) of section 49, the security required to be furnished by an exporter before the Tax Authority shall be a Bank Guarantee or a Call Deposit of Nationalised Bank, in favour of the Tax Authority, for an amount equal to the amount of refund. The Bank Guarantee or the Call Deposit shall not be released by the Tax Authority who granted the refund until such time when the Tax Audit Team completes audit works and provides a certificate confirming the correctness of the refund to be made.

CHAPTER – VI

ACCOUNTS AND RECORDS

35. Maintenance of accounts and records.

A registered dealer shall maintain the following in addition to the registers and books of accounts prescribed in rule 10:

- (1) purchase and stock register of raw-materials for manufacturing and/or processing of goods,
- (2) manufacturing accounts,
- (3) fuel purchase and consumption accounts,
- (4) purchase register for re-sale of goods and stock register thereof,
- (5) sales register,
- (6) input-tax paid or payable register,
- (7) out-put tax paid or payable register,
- (8) delivery note receipt and issue register,
- (9) credit note and debit note issue and receipt register,
- (10) any other document or register as may be directed by the Commissioner from time to time,
- (11) Every registered dealer shall maintain all records in support of any entry made in his accounts/register.

36. Tax Invoice.

A tax Invoice mentioned in section 55 shall be in Form 24 comprising “original”, “duplicate” and “triplicate” copies.

37. Retail Invoice.

A registered dealer, when not required to issue a Tax Invoice, shall issue to the purchaser a retail invoice in Form 24A against a sale exceeding rupees two hundred.

38. Information to be given to the Tax Authority in case of execution of works contract and purchase of goods by Government Departments or Offices (whether Central or State or Corporate/ Local Body).

For the purpose of sub-section (6) of section 28 read with section 57, the following information shall be furnished to the Tax Authority by any Government Departments or Offices (whether Central or State or Corporate/ Local Body):

- (a) in case of works contract -
 - (i) full particulars of the dealer executing works contract including Tax Identification Number (TIN);
 - (ii) details of the work to be executed including value of the work;

- (iii) period during which the work is to be completed.
- (b) in case of purchase of goods -
 - (i) full particulars of the purchasing officer;
 - (ii) full particulars of the supplier including Tax Identification Number(TIN);
 - (iii) details of the goods to be supplied including value;
 - (iv) particulars of the purchase order against which the goods are to be supplied.

39. Audit of Accounts.

For the purpose of sub-section (1) of section 58, a report of the auditor shall be in Form 25 setting forth the particulars prescribed therein.

40. Manner of declaration of dealer's business manager.

Every dealer who is liable to pay tax under the Act shall, within thirty days from the date of registration or at the time of registration, furnish to the Tax Authority a declaration in Form 26 in respect of manager or managers referred to in section 59 of the Act and shall send in like manner a revised declaration in Form 26 within thirty days from the date of change of such manager or managers.

CHAPTER-VII

**INSPECTION OF ACCOUNTS, DOCUMENTS, SEARCH OF PREMISES AND
ESTABLISHMENT OF CHECK POSTS**

41. Production and inspection of accounts and documents and search of premises.

- (1) In requiring the production by any dealer of his accounts and documents strict regard shall be taken to the necessity of not disturbing the work of his staff any more than is absolutely necessary for the purpose of applying adequate check or ascertaining the required information as the case may be.
- (2) Unless the authority acting, under sub-section (1) of section 64 in his discretion, deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stock of goods of such dealer and in fixing the date, time and place for the purpose as far as possible, it shall be decided and determined according to the convenience of the dealer.
- (3) Where any authority appointed under section 3 conducts a search under sub-section (4) or (5) of section 64, he shall, as far as may be, follow the procedure prescribed in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

- (4) When any accounts, registers or documents of a dealer seized by any authority appointed under section 3 have to be returned to the dealer, such return may be made after taking such extracts therefrom as may be considered necessary. The authority making the return shall affix its signature or official seal, or both, on such accounts, registers or documents and the dealer shall give a receipt in acknowledgement, which shall mention the number and particulars of the places where the accounts, registers or documents are returned to him.

42. Documents to be carried by owner or the person in charge of goods vehicle and to be produced at the check post.

- (i) in case of movement of non-taxable goods from Manipur to places outside the State and to Manipur from places outside the State, bill of sale/invoice and consignment note;
- (ii) in case of import of taxable goods into Manipur, declaration in Form 27, invoice, consignment note and manifest of the transporter, carrier or the transporting agent;
- (iii) in case of despatch of taxable goods outside the State from a place within Manipur, a declaration in Form 28, invoice, consignment note, manifest of the transporter, carrier or transporting agent;
- (iv) in case of movement of taxable goods through Manipur, from any place outside the State to any other place outside the State -
- (a) at the entry check post, Transit Pass in Form 29 issued by the Check Post Authority, invoice, consignment note, manifest of the transporter, carrier or transporting agent and the statutory documents of the originating State, if the goods are taxable in that State;
- (b) at the exit check post, invoice, consignment note, manifest of the transporter, carrier or transporting agent, statutory documents of the originating State, if the goods are taxable in that State and transit pass in Form 29 issued by the entry check post;
- (v) in case of intra-State movement of taxable goods, a valid tax clearance certificate in Form 30 and invoice of the selling dealer, consignment note and manifest of the transporter, carrier or transporting agent.

43. Auction sale of seized goods or confiscated vehicle or carrier along with the goods:

- (1) Where the goods are seized under clause (b) of sub-section (4) of section 66 or vehicle or carrier along with the goods are confiscated under sub-section (9) of section 66, the Tax Authority shall issue a proclamation for open auction sale of the same for cash on delivery fixing a date, not earlier than thirty days from the date of issue of such proclamation and in such proclamation, time and place of sale and description of the seized goods or confiscated vehicle or carrier along with goods shall be mentioned.
- (2) The proclamation for open auction sale shall be published in local newspaper and a copy of such proclamation shall be -

- (a) hung up for public view at the place where the **auction** sale is to take place, and
 - (b) forwarded to the owner or person from whom the goods have been seized or the vehicle or carrier along with the goods have been confiscated, if his address is available.
- (3) The seized goods or confiscated vehicle or carrier along with goods shall be sold to the highest bidder but if it appears to the Tax Authority that such highest bid offered by such bidder is inadequate, he may adjourn the sale to some other date and a fresh proclamation specifying the next date for auction shall be issued and published in accordance with the provisions of sub-rule (2).
- (4) On the date of auction specified in the proclamation issued under sub-rule (2) or (3), the seized goods or confiscated vehicle or carrier along with goods shall be sold to the highest bidder:

Provided that if the owner or person from whom the goods have been seized or the vehicle or carrier along with the goods have been confiscated appears before the Tax Authority on any date within fifteen days before the date fixed for the auction and furnishes a copy of the receipted challan showing payment of penalty due from such owner or person, the seized goods or confiscated vehicle or carrier along with goods shall not be sold in auction and the same shall be released to such owner or person.

- (5) The proceeds of sale under sub-rule (4) shall be given in full instantly or within seven days if the proceeds of sale are in shortage to the Tax Authority and such proceeds shall be deposited by challan into the appropriate Government Account within a reasonable period of time according to the method provided in Rule 31.

44. Declaration for obtaining permission for delivery of taxable goods consigned by rail, river, air, post or courier etc.

- (1) For the purposes of section 66, where any taxable goods are consigned by rail, river, air, post or courier etc. from a place outside the State, the importer shall not be allowed to take delivery thereof, subject to such restrictions and conditions in term of quantity as may be specified in a notification in the Official Gazette by the Commissioner of Taxes, unless a declaration is submitted in Form 31 to the Tax Authority in duplicate duly filled in and signed by the importer along with relevant consignment note or bill or air note etc. After examining/verifying the particulars contained in the declaration in the interest of Government revenue as well as genuineness of the purpose of the purchase, the delivery shall be permitted as set forth in Form 31.

- (2) Where taxable goods are consigned by rail, river, air, post or courier to a place in Manipur where no check-post has been established under section 66, any person before taking delivery of those goods from that place, for the purpose of sub-section (1) of section 64 shall submit a declaration in Form 31 and obtain necessary permission as set forth in Form 31 from the appropriate Tax Authority subject to verification of the particulars contained in the declaration in the interest of Government Revenue as well as genuineness of the purpose of purchase.

CHAPTER – VIII

APPEAL AND REVISION

45. Manner of filing appeals.

For the purpose of section 72 of the Act, the followings shall be the manner of filing an appeal before the Appellate Authority.

- (1) Any dealer or person (hereinafter referred to as the appellant) intending to prefer an appeal under subsection (1) of section 72 against an order passed under the Act by Tax Authority lower in rank than a Deputy Commissioner of Taxes shall present a memorandum in Form 32 in duplicate to the Appellate Authority.
- (2) The memorandum of appeal -
- (a) shall contain the following particulars:-
 - (i) the date of order appealed against;
 - (ii) the name and designation of the officer who passed the order;
 - (iii) the grounds of appeal set out briefly but clearly;
 - (iv) the date of receipt of notice of demand in respect of the order appealed against;
 - (v) the amount of tax and interest admitted to be due from the appellant;
 - (vi) prayer of the appellant for remedy of the grievance expressed in the grounds referred to in sub-clause (iii);
 - (b) shall be endorsed by the appellant or by an agent authorised in writing in this behalf by the appellant, as follows:-
 - (i) such amount of tax and interest, as the appellant admits to be due from him has been paid; and
 - (ii) that to the best of his knowledge and belief, the facts set out in the memorandum are true;
 - (c) shall be verified in the manner referred to in the memorandum of appeal and signed by the appellant or by an agent duly authorised by him;

(d) shall be accompanied by-

- (i) a copy of the order of assessment against which the appeal is preferred, and
- (ii) the proof of payment of the fee as prescribed under rule 49 for presenting an appeal.

- (3) A memorandum of appeal may be presented to the appellate authority by the appellant or by an agent duly authorised by him or may be sent to the said authority by registered post.
- (4) If a memorandum of appeal or a stay petition, if any, is sent by registered post, such memorandum or petition shall be deemed to have been presented on the day on which it is accepted and registered by a post office.
- (5) A copy of the memorandum of appeal in Form 32 and a stay petition shall be sent by the dealer or authorised person to the appropriate assessing authority within seven days from the date of filing of such memorandum of appeal and stay petition.

46. Manner and form for the purpose of filing appeals to the Appellate Tribunal.

Filing of an appeal to the Appellate Tribunal against the order of the Appellate Authority and filing of cross objections shall be in Form 33 and Form 34 respectively.

47. Payment of tax and penalty consequent upon rectification of orders.

The payment of enhanced tax or penalty or both resulting on rectification of any order passed under section 79 of the Act shall be paid as in the method laid down in rule 31.

CHAPTER – IX

OFFENCES AND PENALTIES

48. Conditions for causing investigation of offence under section 83.

The following shall be the conditions of causing an investigation into all or any of the offences punishable under the Act:-

- (i) the officer entrusted with the work of investigation shall confine himself to the extent and the nature of evasion of tax under the Act;

- (ii) the investigation may be conducted outside the State if the circumstances so warrant;
- (iii) the officer making the investigation shall report to the Commissioner about progress of investigation from time to time till the investigation is completed;
- (iv) in case, the officer conducting investigation is transferred or retired before completion of investigation, he shall handover the case with the up-to-date findings of the investigation to the Commissioner for further entrustment to other officer to complete the investigation.

CHAPTER – X

MISCELLANEOUS

49. Court fee payable for appeal, revision, review and other miscellaneous applications or petitions.

- (1) The amount of fee as indicated in column (3) of the Table below against memorandum of appeal, application for revision, review or any other application or petition as described in column (2) of such Table shall be payable when such memorandum is presented or such application or petition is filed.

Sl.No.	Description of memorandum, application or petition	Amount of Fee
1	2	3
1.	Memorandum of appeal under section 72 against an order or assessment as referred to in the said section.	Five per centum of the amount of tax, penalty or interest or other amount in dispute involved in the appeal subject to a minimum of fifty rupees and maximum of one hundred rupees.
2.	Application to the Appellate Tribunal for further appeal under section 73.	Five per centum of the amount of tax, penalty or interest or other amount in dispute, subject to a minimum of fifty rupees and maximum of one hundred rupees.
3.	Application for revision by the High Court under section 75.	(a) five per centum of the amount of tax, penalty or interest in dispute subject to a minimum of fifty rupees and maximum of one hundred rupees, if the amount in dispute does not exceed one lakh rupees. (b) ten per centum of the amount of tax, penalty or interest in dispute subject to a minimum of five hundred rupees and maximum of one thousand rupees if the amount in dispute exceeds one lakh rupees.
4.	Application for registration under section 24 or 25.	One hundred rupees.

5.	Application for issue of duplicate copy of a certificate of registration.	Rupees twenty five for every application and rupees twenty five each for additional copies for additional place of business.
6.	Application for amendment of certificate of registration under section 24(5)	Ten rupees for every application.
7.	Application for clearance certificate referred to in rule 54.	Ten rupees for each application.
8.	Miscellaneous applications or petitions, other than referred to hereinabove in this Table.	Five rupees for each application or petition.
9.	Fees for certified copies-	
	i. An application fee	Rupees five.
	ii. Authentication fee for every 360 words or part thereof	Rupees five.
	iii. Urgent fee	Rupees ten.
	iv. Searching fee	Rupees ten
	v. Where the applicant wants the certified copy to be send by post (ordinary)	Rupees five
	vi. One impressed folio for every 360 words	Rupees ten

Provided that no fee shall be payable for filing any objection, written or verbal, made in reply to any notice served under the provisions of the Act or the rules made thereunder or for filing any application requiring information from any person appointed under the Act:

All payments under this rule shall be in court fee stamps.

- (2) Notwithstanding anything contained in sub-rule above no fee shall be payable when memorandum is presented or application for revision or review is made by the Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes, Assistant Commissioner of Taxes and Taxation Officer to the Appellate Tribunal under the provisions of the Act or the rules framed thereunder.

50. Sales tax practitioner required to appear before any authority in proceeding (including Appellate Tribunal).

- (1) The sales tax practitioner under section 87 shall possess any one of the following qualifications:-
- (i) a degree in commerce or business management from a recognized University;
 - (ii) a degree in law from a recognised University;

- (iii) a retired Taxation Officer, Assistant Commissioner of Taxes and Deputy Commissioner of Taxes (if he is not a member of the Appellate Tribunal) and Joint Commissioner of Taxes.
- (2) Form 35 shall be mandatory to be filled up by a dealer or a person, who is a party to any proceeding before any authority under the Act, when he desires to be represented by an authorised agent or representative.

51. Determination of certain questions by Commissioner.

- (1) If, for the purposes of the Act, any question arises (otherwise than in a proceeding before an Appellate Authority or Appellate Tribunal or Revisional Authority or Court) whether or not-
 - (a) any person or firm or any branch or any department of a firm is a dealer, or
 - (b) any transaction is a sale, or
 - (c) any particular goods purchased by a registered dealer are covered by his certificate of registration, or
 - (d) any tax is payable in respect of any particular sale, or purchase and, if tax is payable, the point at which tax is leviable and the rate thereof, or
 - (e) any goods, or classes of goods should be specified in the certificate of registration, or
 - (f) any transaction, contract or agreement or arrangement is works contract or a lease, or
 - (g) any particular thing done to any goods amounts to or results in the manufacture of goods within the meaning of that term,

the Commissioner shall determine such question :

Provided any such determination shall not affect the liability in respect of sale, purchase effected prior to such determination unless the Commissioner is satisfied that the dealer has been evading or attempting to evade payment of tax in respect of any sale or purchase of goods to which such determination relates.

- (2) The application to be made to the Commissioner for determination of certain questions shall be in the Form 36 and shall be presented before the Commissioner, which shall be signed by the registered dealer, president or secretary of any association of trade, commerce or industry, as the case may be.

52. Display of signboard.

- (1) Every dealer registered under the Act shall display a signboard at a conspicuous place at his place of business showing his trade name and address including premises number, floor, room no., etc., if any.
- (2) The signboard shall also show the number of certificate of registration granted under the Act.
- (3) If a dealer uses more than one trade names, all such names shall also be displayed on the signboard.
- (4) For any breach of the provisions of sub-rule (1), a dealer shall be punishable with a penalty not exceeding one hundred rupees for each day of default.

53. Service of notice.

- (1) Any notice which is issued under the provisions of the Act or the rules made thereunder may be served on a dealer or person by any of the following methods, namely:-
 - (a) upon the addressee in person if present,
 - (b) by messenger, including a courier,
 - (c) by registered post:

Provided that if the authority issuing the notice is satisfied that an attempt has been made to serve a notice by any of the above mentioned methods and the dealer is avoiding service or that for any other reason the notice cannot be served upon him by any of the above mentioned methods, the said authority may, after recording his reasons for so doing, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer, and a notice so served shall be deemed to have been duly served.

- (2) When a notice is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

54. Manner of issue of tax clearance certificate to a dealer or person.

- (1) Where a dealer or person requires a clearance certificate, such dealer or person shall file an application to the Tax Authority in Form 30 in duplicate containing therein a declaration regarding position of submission of returns, payment of due taxes, payment of demanded taxes, interest and penalty under the Act, position of any case lying before the Appellate Authority, Appellate Tribunal or any court as the case may be and after having verified and signed the same with a prayer to issue a tax clearance certificate to him for the purpose(s).

- (2) If the Tax Authority is satisfied that the application is in order and the declaration made by the dealer or person in his application is correct, such authority shall issue to such dealer or person a tax clearance certificate in Form 30.
- (3) A clearance certificate issued under sub-rule (2) shall be valid for a period of one month from the date of issue of the certificate.
- (4) A copy of the tax clearance certificate so issued shall be retained by the Tax Authority for his record.
- (5) Where the Tax Authority does not issue a tax clearance certificate to a dealer or person, such authority shall, after giving the dealer or person an opportunity of being heard, reject his application within seven days for reasons to be recorded in writing and intimate to him accordingly.

55. Preservation of assessment records.

- (1) All the papers relevant to the making of any assessment including determination of interest, imposition of penalty and refund of tax, interest or penalty in respect of any particular dealer, owner or lessee of warehouse or owner of goods, as the case may be, under the repealed Act or the Act shall be kept together and shall form assessment, case records.
- (2) Assessment case records referred to in sub-rule (1) shall be preserved for a period of not less than five years after the expiry of the year to which they relate or till such periods as such case records may be required for final disposal of any appeal, review or revision under the Act or for final disposal of any case pending before any Court or Tribunal or for ensuring full payment of any amount of tax, interest or penalty due under the act in respect of such year or part thereof.

56. Power to prescribe forms and issue instructions.

The Commissioner may issue general instructions and prescribe forms for matters connected with the administration of the Act and these rules consistent with the provision of the Act and these rules.

57. Forms to be obtained.

The forms detailed hereunder shall be printed under the authority of the Commissioner and be obtainable from him or the appropriate assessing authority on payment of such charges as may be specified by the Commissioner from time to time by an order:

Provided that the payment of such charges shall not be applicable to such form or forms as the Commissioner may specify by an order in this behalf.

<u>Form No.</u>	<u>Particulars of Form</u>
5	Application for compulsory/voluntary registration.
6	Certificate of registration.
7	Application for refund of security.
8	Notice of demand for tax/interest/penalty under section 27, 33, 35, 36 & 37.
9	Application for amendment/cancellation of registration certificate.
10	Monthly/Quarterly/Annual return.
11	Notice for calling return from registered/non-registered dealers.
12	Notice for depositing the amount of tax payable in case of less payment.
13	Notice for penalty or forfeiture or both for collection of tax unauthorisedly.
14	Notice of curing of defect(s) in tax return.
15	Notice for provisional assessment.
16	Notice for tax audit/audit assessment.
17	Notice for best judgement assessment.
18	Notice for assessment for failure to get registered.
19	Challan.
20	Notice for refund adjustment order/refund order.
21	Refund adjustment order.
22	Refund voucher.
22A	Advice to be accompanied with refund voucher.
23	Application for refund.
24	Tax Invoice
25	Certificate of audit of accounts.
27	Declaration for importing taxable goods into Manipur.
28	Declaration for dispatching taxable goods outside Manipur.
29	Application for Transit Pass (TP).
30	Tax clearance certificate.
31	Declaration for obtaining permission for delivery of taxable goods consigned by Rail, River, Air, Post or Courier etc.
34	Memorandum of cross objection against the order of the Appellate Authority before the Appellate Tribunal.

MANIPUR VALUE ADDED TAX RULES, 2005

Form 1

See Rule 10(i)

Output Register

Name of dealer

Tax Identification No.

Business Address:

Period: Month Year

Date of issue of tax invoice	Selling dealer's tax invoice Sl.No.	Buyer's name and style of business TIN	Description of goods sold	Sale price (excluding VAT)	Sale price of exempted goods	Inter-State Sale	Value of goods involved in stock transfer	Value of goods exported out of the territory of India
1	2	3	4	5	6	7	8	9

*Taxable sale price (5)-(6)-(7)-(8)-(9)	*Tax payable on column (10) according to rates specified in the schedule	*Sale value of non-VATable goods.	Tax payable on column(12) according to rates specified in the Schedule	Remarks
---	--	-----------------------------------	--	---------

10	11	12	13	14
----	----	----	----	----

Total for the month. * Indicate the appropriate tax rate applicable to the goods sold.

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 2

See Rule 10(ii)

Input Register

Name of dealer

Tax Identification No.

Business Address:

Period: Month Year

Date of issue of tax invoice	Tax Invoice Sl.No. issued to the purchasing dealer	Seller's name and style of the business with TIN No.	Description of goods purchased	*Taxable purchase from regd. dealer in Manipur	*Tax paid on taxable purchase from registered dealer in Manipur	*Value of taxable goods purchased/imported from outside Manipur
1	2	3	4	5	6	7

Purchase value of tax exempted goods within or/and outside State	*Other purchases not mentioned in the foregoing columns	Total value purchases (5)+(7)+(8)+(9)	*Value of taxable or exempted goods returned	Net Purchase (10)-(11)	Purchase value of non-VATable goods with reference to column No.4	Remarks
8	9	10	11	12	13	14

Total for the month. * Indicate the appropriate tax rate applicable to the goods purchased.

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 3

See Rule 10(vii)

VAT Account Register

Name of Dealer

Business Address:

Tax Identification No. (TIN)

Period/Month	Output tax payable	Opening balance of Input Tax Credit	Addition to Input Tax Credit during the month
1	2	3	4
Year –			
April			
May			
June			
Total			
(Qtr.1)			
July			
August			
September			
Total –			
(Qtr.2)			
October			
November			
December			
Total –			
(Qtr.3)			
January			
February			
March			
Total –			
(Qtr.4)			
Annual Total			

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 4

See Rule: 13 (2)

Statement of claim of Input Tax Credit

1. Name of the dealer with complete address :

2. Registration number under Manipur Sales Tax Act, 1990 :

3. Authority to whom statement/ return filed upto March, 2005 :

4. TIN under Manipur Value Added Tax Act, 2004 :

5. Details of goods purchased during the period from 2.4.04 to 31.3.05 under the Manipur Sales Tax Act, 1990 and stock held on 1.4.05 u/s 17(13) of MVAT Act, 2004 :

Description of goods.	Tax rate under MST Act, 1990.	Quantity/ Weight of goods purchased.	Value of goods purchased.	Amount of tax paid at the time of purchase, if any.	Value of sale proceeds upto 31.3.05	Quantity/ Weight of goods held in stock as on 1.4.05	Amount of tax claimed as paid on the goods held in stock as per ST-3 prescribed under the MST Rules, 1990.
1	2	3	4	5	6	7	8

Date:
Place:

Signature
Name of dealer
Status

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 5

See Rule 16(1), 19, 20(iv)

Application for compulsory/voluntary registration

1. Name of the applicant :
2. Name and style of the business :
3. Principal place of business address :
Room No. :
Flat No. :
Premises No. :
Address :
Pin code :
Sub-Division :
District :
4. Occupancy status of the room/flat/
premises with supporting documents : (i) Owned (ii) Rented (iii) Leased
(Tick where applicable) (iv) Rent free (give reason) (v) Others
5. Status of the business
(Tick where applicable) : (i) Proprietorship (ii) Partnership (iii) Public Ltd. Company
(iv) Pvt. Ltd. Company (v) Govt. Enterprise (vi) Others
6. If partnership, number of partner :
7. Municipal Body/Local Body :
8. Ward number :
9. Contact numbers :
i. Telephone No. :
ii. Fax No. :
iii. E-mail :
10. Name, address and status of contact
person :

	Name	Address	Status
i.			
ii.			
11. Contact numbers of 10 above :

	Name	Telephone No. & Fax No.	E-mail
i.			
ii.			
12. Addresses and telephone Nos. of
all branch offices within Manipur :

	Address	Telephone
i.		
ii.		
iii.		
13. Name and style of the business and
Regd./TIN No. under the respective
State Act and CST Act (if any) of
all branch offices outside Manipur :

	Name	Regd./TIN No. under State Act	Regd.No. under CST Act
i.			
ii.			
iii.			
14. Address and telephone nos. of all
warehouses within Manipur :

	Address	Telephone No.
15. Nature of business:
(Tick where applicable)

	Manufacturer	Reseller	Importer under CST Act
	Exporter under CST Act	Others (please specify)	

16. Broad categories of goods dealt in :
17. Details of bank account :
- | Name of bank | Branch and address | Nature of A/c | Account No. |
|--------------|--------------------|---------------|-------------|
| i. | | | |
| ii. | | | |
| iii. | | | |
18. Income Tax PAN :
19. Regd. No. under Central Excise and Tariff Act (if any) :
20. Certificates of enlistment No. issued by Municipal Body/Local Body (reference to 07 above) :
21. Date of issue of the above certificate (reference to 20 above) :
22. Date of last renewal of the above certificate (reference to 20 above) :
23. Accounts maintained in (Tick which is applicable) : Computerised system Manual system
24. Accounting year : From To
25. Amount of sales during : i. Last Quarter
ii. Last Year
26. Date of commencement of sale of taxable goods :

Additional information for dealers who were registered under the Manipur Sales Tax Act, 1990 as on 31.03.2005.

27. Regd. No. under the MST Act, 1990 :
28. Regd. No. under the CST Act, 1956 :
29. If there was execution of works contract under the MST Act 1990 (Tick which is applicable) : Yes No

I, _____ do hereby declare that the above statements/particulars are true to the best of my knowledge and belief and I hereby apply for registration under the Manipur Value Added Tax Act, 2004.

Date of filing application.

Signature of the applicant or authorized person.

- N.B. : i. Please use separate sheet wherever space is inadequate.
ii. Annexure-A is to be filled in by the Proprietor/Partners/Karta, as the case may be, if the business is run on the basis of proprietorship/partnership/HUF and Annexure-B is to be filled in by Private Limited Company or Public Limited Company and such Annexures shall be treated as a part of this application.

ANNEXURE - A

(Annexure to application for registration to be filled in by the Proprietor/Partners/Karta, as the case may be, of the business for Proprietorship/Partnership/ HUF)

(Please use separate sheet for each partner)

Affix
a duly attested
passport
size
photograph

1. Name of the person :
2. Father's name :
3. Date of birth :
4. Educational qualification :
5. Extent of interest in the business:
6. How long associated with the business:
7. Occupation before coming to this business:
8. Other business interest in the
State (please specify) :
9. Other business interest outside the State (please specify):
10. Present address :
11. Permanent address:
12. Electoral details:-
 - (i) Identity card No/ Residential
Certificate issued by the jurisdictional
revenue authority of the State in
which the dealer resides
 - (ii) Assembly Constituency:

13. Contact numbers:-

(i) Telephone No:

(ii) Fax No :

(iii) E-mail address:

14. Income Tax PAN No:

15. Specimen signature:

(i)

(ii)

(iii)

16. The specimen signature
to be attested by two
witnesses registered
under the MST Act, 1990 or
Manipur Value Added
Tax Act,2004

First witness

Second witness

Name :

Regd.No:

TIN.:

Signature:

Date _____

Signature _____

Place _____

Status _____

ANNEXURE - B

**(Annexure to application for registration to be submitted by a
Private Limited Company or Public Limited Company)**

(Please use separate sheet for each Officer)

Affix
a duly attested
passport
size
photograph

1. Name of the Director/Principal Officer :
2. Date of birth :
3. Educational qualification :
4. Official designation :
5. Date of joining in the present capacity :
6. Present address :
7. Permanent address :
8. Contact numbers :-
 - (a) Telephone number :
 - (b) Fax number :
 - (c) E-mail address :
9. Income Tax PAN No. :
10. Specimen signature :
 - i.
 - ii.
 - iii.

Date _____

Place _____

Signature _____

Status _____

THE MANIPUR VALUE ADDED TAX RULE, 2005

Form 6

See Rule 16(7)

Certificate of registration

TIN:

Effective date
of registration:

Circle Code:

Unit Code:

Tax period for filing
return: Monthly/Quarterly/Annual.

This is to certify that the dealer, whose particulars are detailed below, has been registered under section _____ of the Manipur Value Added Tax Act, 2004.

- (1) Name of the dealer :
- (2) Name of father/husband of the dealer :
- (3) Address of the Proprietor/ Partners/Director etc.:
- (4) Trade Name(if any) :
- (5) Status : (i) Proprietorship (ii) Partnership
(iii) HUF (iv) Private Limited Company
(v) Public Limited Company (vi) Government Enterprise
(vii) Others
- (6) Nature of business :
- (7) Commodities dealt in :
- (8) Location of main place of business in the State:-
 - (a) Street/Road :
 - (b) Village/Town :
 - (c) Post Office : Pin Code:
 - (d) District :
- (9) Additional places of business, if any :
- (10) Location and address of warehouse / godown :
- (11) Location and address of the manufacturing / processing unit :

The returns shall be furnished monthly / quarterly / annually.

Place : _____

Date : _____

Seal :

Registering Authority.

THE MANIPUR VALUE ADDED TAX RULES,2005

Form 7

See Rule 21(4)

Application for refund of security

To

The Tax Authority,

_____ (Specify circle or unit)

Subject : **Refund of security.**

Sir,

I hereby apply for refund of security furnished by me with you. The particulars are given below :-

- (1) Name and style of business
with complete address :
- (2) TIN :
- (3) Nature and amount of security
paid with complete details :
- (4) The amount of security claimed
as refund :
- (5) Grounds of claiming refund :

Date: _____

Place: _____

Yours faithfully,

Signature _____

Full name of
the claimant _____

Status in the
business _____

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 8

See Rules 22, 27(3), 28(3), 29(3) & 30(3)

**Notice of demand for tax/interest/penalty under sections 27, 33, 35,36 & 37
of the Manipur Value Added Tax Act, 2004.**

To

M/S _____ (Name & style of the business)

_____ (Full address)

_____ (TIN)

You are hereby informed that you have been assessed for the year/ quarter /
month ending _____ to tax, interest and that a penalty under section _____
of the Act and rule _____ of the Rules has been imposed as under :

1. (A) Taxable turnover determined Rs. _____

(B) Tax assessed u/s _____ Rs. _____

(C) Interest determined u/s _____ Rs. _____

(D) Penalty imposed u/s _____ Rs. _____

(E) Penalty imposed under Rule _____ Rs. _____

Total :- Rs.

2. Less amount already paid. Rs. _____

3. Net amount due. Rs. _____

4. You are hereby directed to pay the sum of Rs. _____

(in words) _____ into the appropriate Government Treasury/ Designated Bank within thirty(30) days from the date of service of this notice and produce copy of receipted treasury challan within three (3) days from the date of deposit to the undersigned failing which the said sum shall be recoverable from you as an arrear of land revenue.

5. Please take notice that if you are a defaulter in payment of the sum as aforesaid, you would render yourself liable to penalty under sub-section (5) of section 42 and, in addition, to pay interest chargeable under section 50 from the date of default till realisation of the said sum.
6. Four copies of challan in Form 19 are enclosed herewith for the purpose.

Date _____

Signature
Tax Authority
Seal.

N.B.: Score out whichever is not applicable.

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 9

See rule 23 (1) (2)

Application for amendment/cancellation of registration certificate

To,

_____ (Tax Authority)

Sir,

I/We hereby inform you that due to reasons mentioned herein below, the registration certificate issued in favour of M/S _____ requires amendment/cancellation. I/We, accordingly apply for amendment/cancellation of the registration certificate which is surrendered herewith. My/our TIN is _____.

Reasons for amendment/cancellation:-

- (1) _____

- (2) _____

- (3) _____

Enclosures: _____

Yours faithfully,

Date: _____

Place: _____

Signature _____

Name _____

Status of the person signing
the application _____

Full address _____

Seal _____

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form – 10

See Rule 24

Monthly/Quarterly/Annual Return

Return period: from

TIN –

to

Name & Style of the business: M/S

Address

Value (Rs.)

1. Gross Turnover of Sales
2. Export Sales
3. Inter-State Sales
4. Stock transfer
5. Sales of tax exempt goods
6. Goods returned after sale
7. Labour charge deductible under Rule 9(2) for execution of works contract
8. Taxable Turnover of sales (1)-(2)-(3)-(4)-(5)-(6)-(7)
9. Sales of goods at first point (non-VATable) under sub-section 3 of section 9 the Act.

10. Break-up of taxable turnover of sales (8 above) and tax at different rates:

	<u>Tax@1%</u>	<u>Tax@4%</u>	<u>Tax@12.5%</u>	<u>Tax@20%</u>	<u>Total</u>
	(i)	(ii)	(iii)	(iv)	(v)
(A) Value (Rs)					
(B) Tax (Rs.)					

11. Break-up of the sales of goods at first point (9 above) i.e. non-VATable.

	Motor spirit, Aviation turbine fuel, Aviation spirit, Aviation gasoline (indicate item-wise). Tax @20%	Diesel Oil Tax @12.5%	Total
(A) Value (Rs.)	(I)	(II)	(III)
.....	(a) Motor spirit (tax) Rs.
.....	(b) Aviation Turbine fuel (tax) Rs.
.....	(c) Aviation spirit (tax) Rs.
.....	(d) Aviation gasoline (tax) Rs.
(B) TAX (Rs.)			

Value (Rs.)

12. Total purchase of taxable goods (13)+(14)+(15)
13. Total purchase of taxable goods from registered dealers in Manipur
14. Total purchase of taxable goods from outside Manipur
15. Other purchases of taxable goods (if any)
16. Break-up of total purchase of taxable goods from registered dealers in Manipur (13 above) and tax at different rates.

	Tax@1%	Tax@4%	Tax@12.5%	Tax @20%	Total
	(I)	(II)	(III)	(IV)	(V)
(A) Value (Rs.)					
(B)Tax paid or payable(Rs.)					

17. Total purchase of exempt goods. (18)+(19)+(20)
18. Total purchase of exempt goods from registered dealer in Manipur
19. Total purchase of exempt goods from outside Manipur
20. Other purchases of exempt goods, if any
21. Calculation of Reverse Tax Credit (As per Annexure-A to this return)

22. VAT payable for the current period 10B(V)–16B(V)
23. Adjustment for tax credit brought down from
previous period, if any
24. Net VAT payable (22) – (23)
25. Add interest payable if any.
26. Aggregate amount payable during the period (24) + (25)
27. Claim for refund, if any (claim should be
supported by a detailed statement
with documentary evidence)
28. Tax paid/payable for sale of non-VATable goods 11(B)
29. Payment details:

Date	Challan No.	Bank/Treasury			Period	Amount
		Name	Branch	Code		
Total						

30. Information on use of invoices for each month:

Period	Invoices Issued			Invoices Received		
	From (Invoice Sl. No.)	To (Invoice Sl. No.)	Total of Sale	Total No. of sellers	Total No. of Invoices	Value of purchase (Rs.)

DECLARATION

I, (full name in BLOCK LETTERS)
declare that the information and particulars given in this return in respect of the taxable
period shown hereinabove are true and complete and include details for all places where
business has been carried on by the registered person named above.

Place:
Date:

Signature of tax payer or
authorised person.

N.B.: Score out whichever is not applicable.

.....

FOR OFFICE USE

5

Due date of submission of return

Date of receipt of return

Number of days delayed from due date
in submission of return

Short payment of tax (if any) Rs.

Signature of the receiving
official:
Designation:

Seal:

Annexure-A

To be enclosed in the return Form-10
(See Sl. No. 21 of the return)

Statement of Reverse Tax Credit

Sl.No.	Matter	Amount
1.	Amount of Input Tax Credit availed of in respect of those goods but are not sold or resold / used because of theft, loss or destruction.	
2.	Input Tax Credit availed of in respect of goods remained unsold at the time of closure of business but subsequently used for purposes other than those specified in Section 17(4) of MVAT Act, 2004.	
3.	Taxable goods dispatched as branch transfer of stock outside the State (not by way of inter-State Sale).	
4.	Regn. Certificate cancelled but hold stock of taxable goods at the time of cancellation.	
5.	Excess/ erroneous claim of Input Tax Credit.	
6.	Purchased taxable goods returned to the selling dealer.	
7.	Tax charged in the tax invoice exceeds the tax payable.	
8.	Total Input Tax Credit to be reversed (1)+(2)+(3)+(4)+(5)+(6)+(7).	

Date:

Signature:

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 11

See Rule 24

Notice for calling return from registered/unregistered dealers

To

_____ (Name & style of the business)

_____ (Full address)

_____ (TIN in case of registered dealer)

* Whereas being a registered dealer, you,, are required to furnish return of turnover in Form 10 for the tax period ending _____ under sub-section (1) of section 28 but you have failed to submit the same within the due date and hence you are directed to submit it on or before _____ in the office of the undersigned.

Or

* Whereas the undersigned has reason to believe that your turnover of sales or turnover of purchases is likely to exceed or has exceeded the taxable limit as specified in sub-section (5) of section 8 and hence you are required to furnish/submit return of sale turnover or purchase turnover for the tax period ending _____ on or before _____ in the office of the undersigned.

In case of your failure to submit the return within the aforesaid date you will be assessed and tax payable shall be determined with penalty.

Date : _____

Place: _____

Signature

Tax Authority

Seal

N.B. * Score out whichever is not applicable.

The Manipur Value Added Tax rules, 2005

Form – 12

See Rule 24(6)(iii)

Notice for depositing the amount of tax payable in case of less payment.

To,

..... (Name & style of the business)

..... (Full address)

..... (TIN)

Take notice that for the tax period ending _____ you have submitted return of turnover in Form 10 (monthly/quarterly/annual return) showing the tax payable as Rs. _____ (Rupees _____) after deducting the tax paid already by you and whereas the amount paid by you as shown in the return is found less the amount of tax payable upto the extent of Rs. _____ (Rupees _____) which should have been paid by you on the date of filing the return.

You are hereby directed to pay a sum of Rs. _____ (Rupees _____) under sub-section 3 of section 29 of the Act within twenty (20) days from the date of service of this notice to the Government Treasury in favour of the Commissioner of Taxes, Manipur failing which the amount and the penalty will be recovered as an arrear of land revenue.

For more details, you may contact the undersigned without delay.

Date:

Place:

Signature
Tax Authority
Seal

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 13

See Rule 25

Notice for penalty or forfeiture or both for collection of tax unauthorisedly

To

_____ (Name & style of the business)

_____ (Full address)

_____ (TIN)

- (1) Whereas it appears to me that you have collected tax on the sales of goods at a rate higher than the rate specified under the Act and rules made thereunder and thus, you have acted in contravention of provision of section 30 of the Act;
- (2) Whereas you have collected tax on your sales/supplies although you are not a registered dealer under the Act;
- (3) Whereas you have collected tax on your sales/supplies although you are a dealer opting for payment of presumptive tax under section 21/for payment of composition of tax under section 53.

Therefore, you are hereby directed to show cause in writing by appearing before the undersigned at his office at _____ on _____ at _____ as to why the excess tax collected amounting to Rs. _____ (Rupees _____) only/tax collected un-authorisedly amounting to Rs. _____ (Rupees _____) only shall not be forfeited to the Government.

In case of your failure to comply with the terms of this notice, actions contemplated above will be taken without further reference to you.

This is issued under my hand and seal on this day, the _____.

Date : _____

Place : _____

Signature

Tax Authority

Seal

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 14

See Rule 26

Notice for curing of defect(s) in tax return

To

_____ (Name & style of the business)

_____ (Full address)

_____ (TIN)

Subject : Tax return for the Month/Quarter ending _____.

Whereas, on scrutiny of the tax return for the month/quarter ending _____ filed by you, the under-noted mistake(s) in the return is/are detected:-

- (i) totalling mistake of turnover/tax-
- (ii) application of incorrect rate of tax-
- (iii) application of incorrect rate of interest-
- (iv) incorrect input tax credit claimed-
- (v) non-payment of full amount of tax-
- (vi) non payment of full amount of interest-
- (vii) any other mistakes-

You are, therefore, hereby asked to cure the defects mentioned above and to make payment of the extra amount of tax along with interest as per provisions of the Act within twenty days from the receipt of this notice and submit the correct and complete return in the office of the undersigned on or before _____ with the evidence of payment of the extra amount of tax and interest.

In case of your failure to comply with the terms of this notice on or before the date specified above, actions as per provisions of the Act will follow.

Date:_____

Place:_____

Signature

Tax Authority

Seal

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 15

See Rule - 27(1)

Notice for provisional assessment

To

_____ (Name & style .of the business)
_____ (Full address)
_____ (TIN)

Whereas being liable to pay tax under the MVAT Act, 2004 you have failed to submit the return of turnover in Form 10 within the time prescribed for the tax period ending _____ and hence I propose to assess and determine the tax payable by you to the best of my judgement and also to direct the payment of penalty.

You are hereby given an opportunity of being heard. Accordingly, you are required to attend in person or by a legal practitioner or by an agent authorised by you on _____ at _____(place) at _____(time) and to show cause why you should not be assessed to tax and penalty for the said period basing on the information received or possessed by me. You may produce your account books and other documents for consideration while making the assessment.

Date:

Place:

Signature:

Tax Authority:

Seal:

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 16

See Rule 28

Notice for tax audit/audit assessment

To

_____ (Name & style of the business)

_____ (Full address)

_____ (TIN)

I desire to satisfy myself that the accounts maintained by you for the tax period _____ are true and correct or are in accordance with the rules;

You are hereby requested to appear in person before me or to arrange for representing you before me by a legal practitioner or duly authorised Accountant or Sales Tax Practitioner at your business premises/office (place) _____ at (time) _____ on _____ and to produce the following documents before me.

- (1) All your accounts books, tax invoices, bills, declarations and delivery notes relating to stocks, input register (purchase register) and output register (sales register).
- (2) Any other document containing information relating to your business.
- (3) Documents mentioned in items (1) and (2) above relating to sales or purchases effected by you in the course of inter-state trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India.

You are also informed that failure to comply with the above requirements shall be punishable under clause (d) sub-section (9) of section 80 of the Act.

Note:- Strike out whichever is not applicable.

Date: _____

Place: _____

Signature

Tax Authority

Seal

The Manipur Value Added Tax rules, 2005

Form 17

See Rule 29

Notice for best judgement assessment

To,

..... (Name & Style of the business)

..... (Tax Authority)

..... (TIN)

Whereas you are liable to pay tax under the Manipur Value Added Tax Act, 2004 but you have failed to get yourself registered under section 37 or you have failed to furnish return in Form 10 (monthly/ quarterly/annual return) as required under section 35 & 36 read with Rule 26 or Rule 27 or Rule 28 or Rule 29.

Hence, I propose to determine and assess the tax payable by you to the best of my judgement under section 35 or 36 or 37 of the Act and also to direct the payment of penalty and interest.

You are hereby given an opportunity of being heard. Accordingly you are required to attend in person or by a legal practitioner or by an authorised agent at _____(place) at _____ (time) on _____(date) and to show cause why you should not be assessed to tax, penalty and interest for the said period to the best of my judgement. You may produce or cause to be produced your account books and other documents and file the return for scrutiny and consideration while making the assessment.

Date:

Place:

Signature
Tax Authority
Seal

N.B.: Score out whichever is not applicable.

THE MANIPUR VALUE ADDED TAX RULE, 2005

Form 18

See Rule 30

Notice for assessment for failure to get registered

To

_____ (Name & style of the business)

_____ (Full address)

_____ (TIN)

Whereas you have failed to get yourself registered inspite of having liability and whereas it has become necessary to make an assessment for the tax period _____ as per provisions of section 37 of the Act, you are hereby allowed an opportunity of being heard.

Whereas it has been proposed to make a best-judgement assessment determining taxable turnover for the tax period at Rs. _____.

You may appear before the undersigned in his office at _____ on _____ at _____ A.M./P.M, and produce or cause to be produced all material evidence in your defence.

Failure to comply with the aforesaid directive will lead to an assessment of tax, interest and penalty to the best of my judgement.

Date:

Place:

Signature

Tax Authority

Seal

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 19

See rule 31

CHALLAN

Original/Duplicate/Triplicate/Quadruplicate

Challan of tax/penalty/interest/composition money/security money/others paid to the Government Treasury/designated bank _____ for the tax period ending _____

Head of Account :- 0040—State VAT under the Manipur Value Added Tax Act, 2004.

By whom tendered	Name, address and Tax Identification Number (TIN) of the dealer on whose behalf money is paid.	Payment on account of	Amount
		Tax: Penalty: Interest: Composition money: Security money: Others:	

Tax Identification Number (TIN) _____ Total :

Rupees _____ (in words) _____

Date _____

Signature
Tax Authority
Seal

Signature of the dealer or agent
or any other tenderer.

For use in Treasury/Bank

Scroll No. _____

& Date _____

Received payment of Rs. _____ (Rupees _____) only.

Treasury Officer/Accountant
Seal:

Assistant General Manager/Chief
Manager/Branch Manager

THE MANIPUR VALUE ADDED TAX RULES,2005

Form 20

See Rule 33

Notice for refund adjustment order/ refund order

To,

_____ (Name & style of the business)

_____ (Full address)

_____ (TIN)

1. Take this notice that you have been finally assessed under the Manipur Value Added Tax Act,2004 and the tax/interest/penalty is or are determined for the tax period ending _____ as shown below:-

(a) Tax - Rs.

(b) Interest- Rs.

(c) Penalty- Rs.

Total: Rs.

2. The total amount of tax paid by you already is Rs. _____ (Rupees _____ (in words) out of which a sum of Rs. _____ (in words) _____ is found as excess payment.

3. The sum of Rs. _____ (in words) _____ paid by you in excess as stated above is reduced/adjusted towards the tax/interest/ penalty payable by you for the tax period ending _____.

4. The tax/interest/penalty determined in the re-assessment/appeal/revision or review/rectification is/are specified below :-

(a) Total tax payable Rs. _____

(b) Total tax paid Rs. _____ Excess Rs. _____

(c) Total interest payable Rs. _____

(d) Total interest paid Rs. _____ Excess Rs. _____

(e) Total penalty payable Rs. _____

(f) Total penalty paid Rs. _____ Excess Rs. _____

(g) Excess amount paid

i.	Tax	-	Rs.
ii.	Interest-		Rs.
iii.	Penalty-		Rs.
	Total		Rs.

5. If you intend to adjust the refund to your future payment/dues or refund, you may submit an application for refund adjustment or refund before the expiry of three years from the date of assessment/re-assessment or from the date of confirmation/reduction of liability due to appeal, revision or review.

Date : _____

Place: _____

Signature
Tax Authority
Seal

NB: Strike out whichever is not applicable.

The Manipur Value Added Tax Rules, 2005

Form 21

See Rule – 33

Refund Adjustment Order

(This order is issued when payment by adjustment against the amount payable in future,
is intended/desired by the dealer or person)

Book No.

Sl. No.

To

..... (Name & style of the business)
..... (Full address)
..... (TIN)

1. Certified with reference to the assessment records of M/S
..... holding TIN for the
period from to that a refund of Rs. (in
words) only is due to M/S
2. Certified further that the tax/penalty/interest concerning this Refund Adjustment
Order has been credited to the Government under Head of Account-0040 State
VAT.
3. Certified also that no Refund Adjustment Order in respect of the sum i.e.
Rs..... (in words) only has
previously been granted and the said amount has been entered in the original
assessment record (record No. date).
4. This refund will be adjusted towards the amounts of tax/penalty/interest due from
the said dealer for the month/quarter ending or succeeding
month(s)/quarter(s) following immediately the said month/quarter.
5. The dealer shall attach this order with the return to be furnished by him for the
month/quarter ending

Date :

Place:

Signature

Tax Authority

Seal

Counterfoil

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form – 22

See Rule: 33

Refund Voucher

(This voucher is issued when refund is intended/ desired in cash)

Book No.:

Voucher No.:

0040-State VAT Receipt

Counterfoil order for refund of tax, penalty or interest :

Tax	Rs.:	
Penalty	Rs.:	
Interest	Rs.:	

Total	Rs.:	

(in words)

(.....)

Refund payable to

(full name and address)

TIN (if registered).

Date of order directing refund:

Amount of refund: Rs. (in words
.....)

Page No.and Sl.No. of entry in
Demand and Collection Register showing collection of
amount out of which refund is made.

Initial of Tax Authority:

Signature of the
recipient of the voucher:

Name of the Government
Treasury/Designated Bank
where encashment is done:

Date of encashment:

NB: Delete whichever is not applicable.

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 22

See Rule 33

Refund Voucher

(The voucher is issued when refund is intended/desired
in cash)

Book No.

Voucher No.

0040-State VAT Receipt.

Refund Payable at the Government Treasury..... and
Designated Bank within three
months from the date of issue.

To The Treasury Officer,
The Designated Bank,

1. Certified that with reference to the assessment record No. of M/S (Full name and address including TIN) a refund of Rs.....(in words) only is due to the above dealer in respect of the return period
2. Certified that the tax/penalty/interest concerning which the refund is given has been credited to the Government account.
3. Certified that no refund order regarding the sum now being refunded has previously been granted and this order of refund has been entered in the original assessment record (record no. date).
4. Please pay to M/S the sum of Rs. (in words) only on account of the above refund.

Date:	Signature
Place:	Tax Authority
	Seal

Pay Rs.

(in word)

Examined/

Verified

Signature	Signature	Signature
Accountant	Treasury Officer.	Manager of designated bank

NB: Delete whichever is not applicable.

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 22A

See Rule 33

Advice to be accompanied with refund voucher

To

The Treasury Officer,

Sir,

I have the honour to advise the refund of a sum of Rs. _____ (in words) _____ specified in the Refund Voucher bearing Book No. & Voucher No. _____ for encashment at _____ (name of Treasury) as detailed below :-

Book No. & Voucher No.	Number of refund voucher	Date of refund	Amount of refund	Name & address of dealer/person to whom payable	Date of encashment
1	2	3	4	5	6

The sanction order of refund has been passed vide No. _____ dated _____ (copy enclosed) under the Manipur Value Added Tax Act, 2004 for the tax period ending _____.

Date:

Place:

Signature

Assessing Authority

Seal

THE MANIPUR VALUE ADDED TAX RULE,2005

Form 23

See Rule 33(4) & 34(1)

Application for refund

1. TIN (Tax Identification number) :
2. Name and address of the dealer/person claiming refund :
3. Name and style of the business together with TIN. :
4. Period of return for which refund is claimed. :
5. Amount already paid together with challan No. and date of payment. :
6. The amount of refund claimed and grounds thereof. :
7. Details of adjustment sought for against any liability of any period.:
8. Net amount of refund after adjustment, if any, in item 7 above. :

VERIFICATION

I, _____(status in the business) do hereby declare that the particulars given hereinabove are correct and hereby apply for refund under the Manipur Value Added Tax Act, 2004.

Signature of the dealer/person/
authorised person.

FOR OFFICE USE

Date of receipt of the application for refund.....

Signature of the receiving official.

Designation

Seal

ORIGINAL/DUPLICATE/TRIPPLICATE

THE MANIPUR VALUE ADDED TAX RULE, 2005

Form 24

See Rule 36

TAX INVOICE

(to be printed/prepared in triplicate)

“Original” to be submitted with the return to claim tax credit by the buyer.

Book No. _____

Invoice Sl.No. _____

Date of Invoice issued: _____

Date of challan/ despatch : _____

Name of selling

Name of buying

dealer : _____

dealer : _____

TIN : _____

TIN: _____

Address : _____

Address : _____

E-mail address: _____

E-mail address: _____

Telephone No. : _____

Telephone No. : _____

Fax No. : _____

Fax No. : _____

Mode of payment:(Tick whichever is applicable)

Cash _____ Cheque _____ Credit _____ Other terms of sale _____

Sl.No.	Description of goods.	Qty.	Sale price (Rs.)	Tax rate (%)	Tax payable (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
Total					

Certified that the particulars/figures given above are true and correct and the amount represents the sale price actually charged and that there is no flow of additional consideration directly or indirectly from the buyer.

Signature of the seller

(All the requirements for any specific format have been done away with and a dealer is free to design his own format containing the above specified particulars.)

ORIGINAL / DUPLICATE

THE MANIPUR VALUE ADDED TAX RULE, 2005

Form 24A

See Rule 37

Retail Invoice

(to be issued against a sale exceeding Rs. 200/-)

Book No.:

Sl. No.:

Name of selling
dealer _____

Name of buying dealer
or person _____

TIN: _____

TIN (if any) _____

Address: _____

Address: _____

E-mail address: _____

Fax No. _____

Telephone No. _____

Sl.No.	Description of goods	Quantity	Sale price inclusive of tax
(1)	(2)	(3)	(4)
Total			

Signature of seller/
authorised agent

(All the requirements for any specific format have been done away with and a dealer
is free to design his own format containing the above specified particulars.)

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 25

See Rule 39

Certificate of audit of accounts

I/We have to report that the statutory audit of M/S _____
(name & address of dealer), tax identification number (TIN) _____ was
conducted by me/us in pursuance of the provision of section 58 of the Act and I/We
annex hereto a copy of my/our audit report dated _____ along with a copy each
of the audited Trading/ Manufacturing Account and Profit and Loss Account of the
year ended on _____ and a copy of the audited Balance Sheet as at
_____ along with the supporting documents to the Profit and Loss Account
and Balance Sheet.

Further, the following statements are annexed here to :-

- (i) Statements showing purchases and sales of taxable goods at different and separate rates;
- (ii) Statement showing for each and separate item of raw materials used by a manufacturing concern;
- (iii) Statement showing the details of finished products exported outside India;
- (iv) Statement showing the details of finished products sold to other States;
- (v) Statement showing the details of branch transfer of finished products within the State/ outside the State;
- (vi) Statement showing the purchase and sale of tax exempt goods during the period covered by this certificate;
- (vii) Statement showing tax collected and paid with documentary proof.

In my/our opinion and to the best of my/our information and according to the explanation given to me/us by the aforesaid dealer, the particulars stated hereinabove and documents annexed hereto are true and correct and the same particulars are being submitted to the Income Tax Authorities also for the purpose of assessment under the Income Tax Act, 1961.

Date : _____

Place : _____

Accountant

THE MANIPUR VALUE ADDED TAX RULES, 2005

Annexure to Form 25

(Statement of particulars in case of persons/dealers carrying on business)

- Name of dealer :
Address :
Tax Identification Number (TIN) :
C.S.T. No. :
Year ended on 31st March :
1. Books of account -
(i) Maintained :
(ii) Examined :
2. Method of accounting employed
(indicate whether there is any change from the
method of accounting employed in the
immediately preceding year).
3. (i) Method of valuation of opening and
closing stock :
(ii) State whether there is any change
in the method of valuation of any of
the items as compared to the method
employed in the immediately
preceding year. :
4. Quantitative particulars of raw materials and
finished products, etc. dealt in. :
(i) In the case of manufacturing
concerns raw materials—
(a) Opening stock :
(b) Purchases during the year :
(c) Consumption during the year :
(d) Sales during the year :
(e) Closing stock :
(f) Yield of finished products :
(g) Percentage of yield :
(h) Shortage :
Finished products:
(a) Opening stock :
(b) Purchases during the year :
(c) Quantity manufactured during
the year :
(d) Sales during the year :

- (e) Closing stock at the end of the year:
- (f) Shortage and percentage thereof

Notes :

- (1) Information in regard to these sub-items may be given to the extent available. :
 - (2) Separate quantitative details on the above line should be given in respect of by-products, if any. :
 - (ii) In the case of traders/dealers -
 - (a) Trading account/manufacturing account, in respect of each class of goods taxable at different rates. :
 - (b) Trading account/manufacturing account, in respect of each class of goods for which exemption from tax is claimed,
 - (c) Trading account/manufacturing account of inter-State sales. :
 - (d) Consignment sales account :
 - (e) Commission sales account :
5. Particulars of turnover and payment of taxes-
- (a) Annual turnover of goods taxable at different rates and of exempted goods:
 - (b) Total amount of tax collected during the year under the Manipur Value Added Tax Act, 2004. :
 - (c) Total amount of tax due for the year under the Manipur Value Added Tax Act, 2004. :
 - (d) Total amount of tax paid during the year. :
 - (e) Total amount of CST collected during the year. :
 - (f) Total amount for CST paid during the year :
 - (g) Whether there is any illegal collection,

if so, whether the same has been
remitted to the Government under
appropriate Head of Account.
Details to be given along with monthly
collection and payment particulars
with challan No. and date. :

6. (a) Whether the purchases are supported
by bills, invoices, etc. If not,
give details, :
- (b) Whether the sales are supported
by memos, bills and invoices, etc.
If not, give details. :
7. (a) Whether the auditor has come :
across any violation of the Manipur
Value Added Tax Act, 2004 or the
Rules made thereunder. If so,
give details. :
- (b) Whether the auditor has come
across any violation of the CST Act
or Rules made thereunder. If so,
give details. :
8. (a) Whether the dealer has misused
any declaration form obtained under
the Manipur Value Added Tax Act,
2004 and Rules made thereunder.
If so, give details, :
- (b) Whether the dealer has misused
any declaration form obtained under
the CST Act and Rules made
thereunder. If so, give details. :

Date
Place

Accountant

Note :- The above statement shall be prepared based on the records maintained by the dealer and the accountant shall verify evidence for the trueness and correctness of the details furnished above. In case any record or evidence is not found, the accountant shall state this in the certificate.

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 26

See Rule 40

Declaration of the name of Manager or Managers

I/We _____ am/are a registered dealer holding Tax Identification Number (TIN)_____ under the Manipur Value Added Tax Act,2004 and rules framed thereunder, CST No._____ under the Central Sales Tax Act,1956 and rules framed thereunder, hereby appoint _____ (name of the person) as manager of my/our business establishment and his/her particulars are set forth hereunder:-

1. Permanent address :
2. Present address :
3. Telephone No. :
4. Fax No. :
5. E-mail :
6. Father's name :

Further I/we declare that I/we will agree to all acts done by the said Manager in conformity with the aforesaid Act and rules.

1. Name of the Director/Principal Officer of the Private Limited/Public Limited Company.
Or
2. Name of the Proprietor in case of Proprietorship business
Or
3. Name of the Partners in case of Partnership business.
Or
4. Name of Karta in case of HUF business.

Original/Duplicate/Triplicate
THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 27

See Rule 42(ii)

Declaration for importing taxable goods into Manipur

Book No. _____

Sl. No. _____

Seal of the issuing authority

1. Date of issue : _____
2. Name & address of the dealer/person importing the goods: _____
3. Tax Identification Number(TIN) : _____
4. CST No. : _____
5. Income Tax Permanent Account No. (PAN) : _____
6. Name and address of the dealer/person from whom the goods are purchased/ imported : _____
7. Tax Identification Number(TIN) : _____
8. CST No. : _____
9. Income Tax Permanent Account No. (PAN) : _____
10. Description, quantity and value of goods

Sl.No.	Name of goods	Invoice No. and date	Quantity	Value of goods
(1)	(2)	(3)	(4)	(5)

11. Consignment Note No. : _____

12. Name and address of the
Transporter/owner of the
vehicle by which the goods
are imported to Manipur: _____
13. Vehicle No. : _____
14. Driver's name & address : _____

I/We declarer that I/We _____ am/are registered
dealer under the Manipur Added Tax Act, 2004 and the statements given above are
correct to the best of my/our knowledge.

Date : _____

Place : _____

Signature of Proprietor/Partner/
authorised person

Name of the dealer _____

Seal _____

N.B.: Strike out whichever not applicable

FOR OFFICE USE

Name of the check post : _____

Date of crossing the check post : _____

Entry No. in register : _____

Signature of the officer in-charge/
official of the check post with seal

: _____

-
- N.B.:** 1. This form shall remain valid for 120 (one hundred and twenty) days
from the date of its issue by the Tax Authority.
2. This form shall be obtained from the Tax Authority concerned on
payment of prescribed fee.

Original/Duplicate/Triplicate
THE MANIPUR VALUE ADDED TAX RULES, 2005
Form 28

See Rule 42 (iii)

Declaration for dispatching taxable goods outside Manipur

Book No. Sl.No.

Date of issue Seal of the issuing authority

To whom issued

Name

Address

TIN

CST No.

To

The Office In-charge of the

Chest Post

1. In accordance with the provisions of rule 42 (iii) of the Manipur Value Added Tax Rules, 2005, I/We hereby declare that the goods, particulars of which are given below, are consigned by me/us from a place within Manipur by road/rail/air to a place outside Manipur and I/we hold myself/ourselves liable for payment of tax as per provision of law.

2. Name and address of the consignee with TIN & CST No.:

(a) Name : _____

(b) Address : _____

(c) TIN : _____

(d) CST No. : _____

3. Nature of transaction. Put tick mark against appropriate item:

(a) Inter-State sale (b) Inter-State stock transfer

(c) Export outside India (d) Any other nature (specify)

4. Place from which dispatched: _____

5. Destination of the consignment: _____

6. Description of goods:

Name of goods	Quantity	Weight	Actual Value of the goods
(1)	(2)	(3)	(4)

7. Consignor's invoice/challan No. & Date:

8. (i) Name of transporter, carrier or transporting agent :
(ii) Consignment Note No. :
(iii) Registration No. of the vehicle:

I, (Proprietor/ Partner/ Director/Karta/Manager/Secretary) do hereby declare that the details stated above are true to the best of my knowledge and belief and nothing has been concealed.

Date:

Signature of the person signing the declaration.

Name :

Designation :

FOR OFFICE USE

Date of crossing the Check Post :

Entry No. in register :

Signature and seal of the officer in-charge/
official of the check post with seal :

- N.B. 1. This form shall remain valid for one hundred and twenty (120) days from the date of its issue by the Tax Authority.
2. This form shall be obtained from the Tax Authority concerned on payment of prescribed fee.

**Original/Duplicate/Triplicate/Quadruplicate
THE MANIPUR VALUE ADDED RULES, 2005**

Form 29

See Rule 42(iv)(a)(b)

Application for Transit Pass (TP)

(to be submitted in triplicate)

Book No.

T.P. No.

To

The Officer In-charge of

..... Check Post.

In accordance with the provisions of section 66(2) of the Manipur Value Added Tax Act, 2004 and rule 41(iv)(b) of the Rules framed thereunder, I/We the undersigned, do hereby declare that the following consignment of goods has entered into Manipur and is bound for the State as mentioned below and that no portion of the consignment will be unloaded within the State of Manipur for any purpose other than the purpose of transshipment.

1. Name and address of the transporter,
carrier or transporting agent :

2. Registration No. of the vehicle :

3. Name and address of the consignor
with TIN of the concerned State. :

4. Name and address of the consignee
with TIN of the concerned State. :

5. Description of goods :

Name of goods	Quantity	Weight	Value	Bill/Tax Invoice No. & Date
(1)	(2)	(3)	(4)	(5)
TOTAL				

6. Consignment Note No. and date. :

7. Exact destination of the consignment :

8. Place of transshipment(s), if proposed
within Manipur. :

9. Registration No. of the vehicle(s) after transshipment(s),(to be filled up at the time of transshipment). :

10. Name of the exit Check Post :

I/We hereby declare that the particulars furnished above are true to the best of my/our knowledge and I/We undertake to surrender the transit pass with due endorsement from the exit Check Post to the issuing authority within one month from the date of its issue.

Date:

Signature of the driver or person in-charge

Place:

of the goods vehicle.

.....
FOR OFFICE USE

1. Entries at entry Check Post -

Date :

Entry No. :

Register No. :

Directed the transporter to surrender the endorsed Transit Pass to the issuing authority within thirty days from today.

Signature and seal of the Officer

In-charge of Entry Check Post.

Seal:

.....
2. Entries at the Exit Check Post -

Date :

Entry No. :

Register No. :

Signature and seal of the Officer

In-charge of Exit Check Post.

.....
3. Entries at the Entry Check Post
on surrender of the Transit Pass (TP)

Date of surrender :

Signature and seal of the Officer

In-charge of Entry Check Post.

N.B.: This form shall be available at the entry check post on payment of prescribed form.

The Manipur Value Added Tax Rules, 2005

Form 30

See Rule 42(v) & 54

Tax clearance certificate

1. Name of the Applicant :
2. Father's Name :
3. Address :
4. Whether the applicant is doing business or not ? :
5. If doing business, furnish the name and style of the business and address :
6. Year in which the business was established :
7. If doing business or not doing business, furnish the purpose for which Tax Clearance Certificate is needed ? :
8. Name and address of the Tax Office/Unit in which the applicant is assessed to tax :
9. Whether the applicant is assessed to tax as –
 - a) Individual :
 - b) Hindu undivided Family (HUF) :
 - c) Company :
 - d) Firm :or
 - e) Association of persons :
10. If doing business, furnish Tax Identification Number (TIN) :

11. Particulars of tax paid :-

Tax Period Ending	Tax assessed	Tax paid	Remarks
(1)	(2)	(3)	(4)

Note :- Amounts of tax shown in columns (2) and (3) above should include penalty, interest, any sum payable under the Manipur Value Added Tax Act, 2004.

12. If any tax demanded remains unpaid, reasons for it should be clearly stated. :
13. Whether the Company or Firm or HUF or Association of persons on which the assessment was made has been liquidated, wound up, dissolved, partitioned or declared insolvent :
14. Name and address of business branch(es) :
15. In case the applicant is not a registered dealer under the Manipur Value Tax Act, 2004 whether any notice has been received and complied with the amount of tax/penalty. :

I declare and verify that the above information is correct and complete to the best of my information and belief and therefore Tax Clearance Certificate may kindly be issued in favour of me/us.

Date :

Signature of the applicant or

Place :

his authorised agent.

FOR USE OF OFFICE

In my opinion, the applicant mentioned above has been doing everything possible to pay the tax demanded promptly/regularly/completely or the applicant is not doing business and no tax is liable to pay under the Manipur Value Added Tax Act, 2004.

Valid up to _____ (one month from the date of issue).

Date :

Signature :

Place :

Tax Authority

Seal:

Seal:

N.B.: Score out whichever is not applicable.

THE MANIPUR VALUE ADDED RULES, 2005

FORM 31

See Rule 44

**Declaration for obtaining permission for delivery of taxable goods consigned by
Rail, River, Air, Post or Courier, etc.**

(To be submitted in duplicate)

To

The Tax Authority,

In accordance with the provision of section 66 of the Manipur Value Added Tax Act, 2004 and rule 42 of the Rules, I/We the undersigned do hereby apply for granting permission to take delivery of the taxable goods purchased from outside the State from the rail/river/air/post or courier, the details of which are given below :-

1. Name and address of the consignor :
2. Name and address of the consignee :
3. Whether the consignee is registered/
not registered under the Manipur Value
Added Tax Act, 2004 :
4. TIN and CST No. of the consignee :
5. Description of goods :
6. Quantity and weight of the goods :
7. Invoice number and date of the goods :
8. Value of the goods declared by invoice:
9. Insured value of the goods :
10. Freight for transportation :
11. Consignment Note Number/RR Number/
Air Note Number etc. and date :

12. Remarks (state reason for the goods consigned) :

I/We hereby declare that I/We am/are registered under the Manipur Value Added Tax Act, 2004 and the above statements are true to the best of my/our knowledge and belief.

I/We also undertake to duly account for to you the disposal of the above goods imported and to pay tax on the sales thereof according to the provision of the said Act and the rules made thereunder.

Date : _____
Place : _____
Name of the dealer/person _____
Address _____
Signature and status of the applicant _____

FOR OFFICE USE

Permit No. _____ Date _____

I hereby permit the dealer/person to take delivery of goods specified hereinabove after examining/verifying the particulars contained in the declaration in the interest of Government revenue as well as genuineness of the purpose of the purchase.

Date : _____
Place : _____
Signature
Tax Authority
Seal:

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 32

See Rule 45

**Memorandum of appeal filed under section 72 against the final order passed by
the Assessing Authority**

(In duplicate)

To

_____ (Appellate Authority)

1. Name and address of the applicant. :
2. Tax Identification Number (TIN). :
3. Assessment year. :
4. Name and designation of the officer
who passed the final order. :
5. Date of final order. :
6. Date of communication of the final
order. :
7. Relief claimed in the appeal -
 - a) Turnover determined by the
Assessing Authority. :
 - b) If the turnover is disputed –
 - i) Disputed turnover. :
 - ii) Tax due on the disputed
turnover. :
 - iii) Reasons of dispute. :
 - c) If the rate is disputed –
 - i) Turnover involved. :
 - ii) Amount of tax disputed. :
 - d) If the penalty is disputed,
reasons thereof. :
 - e) If the interest is disputed,
reasons thereof. :
 - f) Any other relief claimed. :
8. Grounds of appeal in brief. :

Signature: _____

Status: _____

Seal:

VERIFICATION

I/We _____ of
M/S _____ enclosed herewith
certified copy of final assessment order passed and the receipted copy of Challan
No. _____ dated _____ showing deposit
of tax-assessed/penalty imposed/interest determined and do hereby declare that the
facts stated above are true to the best of my/our knowledge and belief.

Date: _____

Place: _____

Signature: _____

Status: _____

Seal: _____

THE MANIPUR VALUED ADDED TAX RULES, 2005

Form 33

See Rule 46

**Memorandum of appeal filed before the Appellate Tribunal under
Section 73 and 74**

(In quadruplicate)

To

The Chairman,
Appellate Tribunal.

Dated, the day of

..... Appellant

Versus

..... Respondent

1. Unit and district in which the assessment was made :
2. Year of assessment :
3. Authority passing the order in dispute:
4. Appellate Authority passing the order in appeal under Section 72. :
5. Date of communication of the order appealed against :
6. Name and address of the appellant with TIN :
7. Address to which notice may be sent to the respondent. :
8. Relief claimed in appeal -
 - a) Turnover determined by the Assessing Authority passing the assessment order in dispute :

- b) Turnover confirmed by the Appellate Authority :
- c) If the turnover is disputed -
 - i. Amount of tax disputed :
 - ii. Tax due on disputed turnover :
 - iii. Reasons of dispute :
- d) If the rate of tax is disputed-
 - i. Turnover involved :
 - ii. Amount of tax disputed :
- e) If penalty of tax is disputed, reasons thereof :
- f) Any other relief claimed :
- 9. Grounds of appeal in brief :

Signature:

Status:

Seal:

VERIFICATION

I/We _____ of
 M/S _____ enclosed
 herewith the certified copy/copies of order appealed against along with final
 assessment order and do hereby declare that the facts stated above are true to the best
 of my/our knowledge and belief.

Date:

Place:

Signature:

Status:

Seal:

THE MANIPUR VALUE ADDED TAX RULES, 2005

Form 34

See Rule 46

**Memorandum of cross objection against the order of the Appellate Authority
before the Appellate Tribunal.**

Date, the day of Appellant.

Versus

..... Respondent.

1. Unit and district in which the assessment was made :
2. Assessment year :
3. Appellate Authority passing the order of appeal :
4. Date of communication of the order now appealed against :
5. Address to which the notice to be sent to the appellant :
6. Address to which the notice is to be sent to the respondent. :
7. Brief of cross objection. :
8. Grounds of cross objection :
9. Relief claimed :

Signature:

Status:

Seal:

VERIFICATION

I _____ do hereby declare
that the particulars stated above are true to the best of my knowledge and belief.

Signature

Status

Seal

N.B.: The certified copy of the order appealed against shall be enclosed in this memorandum of cross objection.

THE MANIPUR VALUE ADDED RULES, 2005

Form 35

See Rule 50(2)

Appointment of authorized agent or representative

To

The Tax Authority,

.....

.....

Subject: Appointment of authorized agent or representative for appearance before the authority in connection with proceedings under the Manipur Value Added Tax Act, 2004.

I/We do hereby authorized Shri/Smt. _____
son of /wife of _____ of
_____ (address) to appear before you
on my/our behalf and to present for hearing before you in the matter of

The above representative is an employee/a relative/a legal practitioner/a Chartered Accountant/a Cost Accountant and Works Accountant/a Sales Tax Practitioner, who has been duly briefed by me/us about the case in the proceeding and who has been duly authorized to represent my/our case and to act on my/our behalf.

The signature of the above representative has been attested as below:

.....

.....

.....

Signature of the dealer

Name of the dealer

Seal

Date:

Place:

N.B.: Score out whichever is not applicable.

THE MANIPUR VALUE ADDED RULES, 2005

Form 36

See Rule 51(2)

Application to be filed to the Commissioner of Taxes for determination of certain questions.

To

The Commissioner of Taxes,
Manipur.

Subject: **Determination of certain questions.**

Sir,

A dispute has arisen in the following matter and I/our association urgently need a proper resolution of the same for proper implementation of the provisions of the Manipur Value Added Tax Act, 2004 and rules framed thereunder and, therefore, I/our association request(s) you to make thorough study of the same and to send your verdict in writing to me/our association. The disputed question(s) is/are detailed below:

- (i)
- (ii)
- (iii)
- (iv)

Yours faithfully,

Date:

Place:

Signature

Name of the dealer/association

Status

N.B.: Score out whichever is not applicable.

THE MANIPUR VALUE ADDED RULES,2005

Form 37

See Rule 32(1)

RECOVERY CERTIFICATE

No.....

Address.....

Date.....

To

The Collector/Deputy Collector Commissioner.....

This is certified that a sum of Rs.....(in words).....

.....which is due from M/S

..... on account of VAT, penalty and interest as per details given below is in arrear:-

TABLE

Sl. No.	Particulars of arrears	Amount in arrear (in Rs)
1	VAT	
2	Penalty	
3	Interest under section 50	
4	Composition	
5	Other dues under the Act recoverable as an arrear of land revenue	
	Total	

2. With reference to the provisions of sub-section (6) Of section 42 of the Manipur Value Added Act, 2004 and Rule 32(1) made there under you are hereby requested to receive the said sums as if it were an arrear of land revenue. The amount recovered may please be credited in the appropriate account of the Taxation Department.....

3. In addition to the amount specified in the certificate aforesaid, interest chargeable under sub-section(4) of section 50 from the date of the certificate till realization is also recoverable as an arrear of land revenue and may be recovered accordingly.

4. The particulars of the person or persons liable to pay the amount under this certificate are given below:-

Sl. No.	Name of the proprietors/ partners/Director/Principal etc.	Father's Name	Residential address.
1	2	3	4

Shri s/o
Resident of is responsible as surely in the amount of
Rs.....(in words).....

Seal.

Signature
Designation.

R.R. Rashmi,
Commissioner (Finance) to the
Government of Manipur.