

# INDIRECT TAXES UPDATE – 164

## VALUE ADDED TAX

### HARYANA

#### Implementation of single ID system

Effective Date: 01<sup>st</sup> June, 2016

A system of Single ID has been implemented w.e.f. 01.06.2016 for the purpose of login by the dealers who are registered under following Acts i.e. he can switch the Act(s) from his dashboard if he intends to access another Act under which he is registered.

- The Haryana Value Added Tax Act, 2003
- The Central Sales Tax Act, 1956
- The Haryana Tax On Luxuries Act, 2007
- The Punjab Entertainment Duty Act, 1955

[Circular Memo No. 940 /ST-1 dated 14<sup>th</sup> June, 2016]

*Comments: This system has been introduced to facilitate the ease of doing business in the State for the dealers who are registered under multiple Acts since the erstwhile system mandated the dealer to maintain multiple user names and passwords.*

*Applicability: All dealers.*

### MADHYA PRADESH

#### Registration application to be filed only electronically in Form 6

Effective Date: 10<sup>th</sup> June, 2016

The Madhya Pradesh Government has provided that the registration application shall be furnished by a dealer only electronically in e-Form 6 through [www.mptax.mp.gov.in](http://www.mptax.mp.gov.in). The dealer furnishing such application electronically shall give the signed printed application and annexures thereto in original to the Registering Authority or to an official authorized visiting his place of business to verify correctness of the particulars given in the application.

[Notification No. F-A-3-31-2016-1-FIVE-(33). dated 10<sup>th</sup> June, 2016]

*Comments: This Notification has been issued to make the system online, efficient & more effective, thereby reducing paper work & cost of managing the same.*

*Applicability: All Dealers*

## **RAJASTHAN**

### **Amendments made to Rajasthan Value Added Tax Rules, 2006**

**Effective Date: 20<sup>th</sup> June, 2016**

The Rajasthan Governments has amended Rule 12 & Rule 14 of Rajasthan Value Added Tax Rules, 2006 as follows:

#### **Rule 12 (Application for Registration)**

A clause (i) has been inserted under sub-rule (4) providing that the applicant dealer shall also submit the scanned copy of self attested Unique Aadhaar ID Number of the proprietor in case of proprietorship concern & the authorized signatory in all other cases (if issued), along with form VAT-01. Considering above, a column '3A' has been provided in form VAT-01 for filling the Unique Aadhaar ID Number.

#### **Rule 14 (Issue of a Registration Certificate)**

Sub-rule (1A) has been substituted to provide that a post registration enquiry for verification of facts & statements is to be conducted within 48 hours for selected registration applications as may be notified by Commissioner having reasons to believe that it is necessary in the interest of revenue. The said rule has been further amended to withdraw the provision of conducting enquiry for all the cases within 45 days.

*[[Notification No. F. 12\(79\) /FD/Tax/2014-27 Dated: 20<sup>th</sup> June, 2016](#)]*

*Comments: Post verification enquiry is now mandatorily required to be conducted in selected cases only & that too within 2 days, thereby making the process of registration much faster which also boosts the ease of doing business.*

*Applicability: All dealers.*

### **Single user ID for VAT, CST, Entry Tax (Goods), Entertainment Tax & Luxury Tax**

**Effective Date: 22<sup>nd</sup> June, 2016**

A facility has been provided to the dealer registered under VAT to avail e-Services under different Acts administered by CTD by using his VAT TIN i.e. after successful login; dealer shall go to new registration under e-services and select Act under which he wants to apply for registration. The basic details of dealer will be auto populated and the remaining details are to be entered by him.

A unified return form template for VAT, CST, Entry Tax (Goods) and Luxury Tax has also

been provided for the tax period 2015-16 onwards i.e. dealer registered under VAT and other taxes, may file return using his TIN as single user ID.

[\[Circular No. 06/2016-17 F.16 \(95\)/Tax/CCT/14-15/655 dated 22<sup>nd</sup> June, 2016\]](#)

*Comments: This circular has been issued to facilitate the dealers of the State who are registered under various Acts, for launching a unified common registration and return form. This will reduce physical interface with Department and will also make it easier & dealer friendly. Further, a unified single user ID has been provided for all e-services in place of separate registration number for each Act.*

*Applicability: All dealers*

## **PUNJAB**

### **200 wards has been created for administration of Punjab VAT**

**Effective Date: 17<sup>th</sup> June, 2016**

For the purpose of better administration and effective implementation of the VAT and CST Acts, the Punjab State has been divided into 200 wards, each ward having territorial jurisdiction. A corresponding computerized system for allocation of cases based on ward is also implemented. Further, it has been clarified that Professional tax is not levied in the State of Punjab.

*[Dated 17<sup>th</sup> June, 2016]*

*Comments: Dividing the State into 200 wards will make it easier for dealer & department also for handling particular cases in their respective jurisdiction thereby making the process faster & efficient with the help of computerized system.*

*Applicability: All dealers*

### **Inspection procedure for grant of Registration Certificate**

**Effective Date: 17<sup>th</sup> June, 2016**

The Punjab Government has provided the following procedure for inspection of premises during the process of grant of RC:

- The TI is required to inform the applicant prior to the visit via SMS and email. In case applicant is a female then female official shall also accompany the inspection official.
- Before leaving for inspection, TI should inform the ETO and also record the same in the movement register. Further, inspection needs to be done during day time only.
- TI will inform the dealer about the discrepancies or queries in the documents submitted. During the inspection, TI will allow applicant to furnish additional documents. For further

- query TI will give notice indicating date and time for submitting further proofs.
- During inspection, dealer may also call his advocate for assistance.
  - After completing inspection, TI is required to record his findings within 48 hours of the inspection.

*[Order of Department of Excise & Taxation dated 17<sup>th</sup> June, 2016]*

*Comments: In order to introduce accountability of the inspecting authority and to avoid unnecessary harassment of new applicants, the above procedure has been introduced.*

*Applicability: All dealers applying for registration.*

*Source: Respective State Commercial Taxes Website*

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