

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT
Notification

The 17th December , 2013

No. Web 4 /H.A.6/2003/S.60/2013.- The following draft of the rules further to amend the Haryana Value Added Tax Rules, 2003, which the Governor of Haryana proposes to make in exercise of the powers conferred by sub-section (1) of section 60 of the Haryana Value Added Tax Act, 2003 (6 of 2003), is published below for the information of persons likely to be affected thereby.

Notice is hereby given that the draft of the rules shall be taken into consideration by the Government on or after the expiry of a period of ten days from the date of uploading of this notification on the official web-site www.haryanatax.com together with objections and suggestions, if any, which may be received by the Principal Secretary to the Government Haryana, Excise and Taxation Department, Chandigarh, from any person with respect to the draft of the rules before the expiry of the period so specified :-

Draft Amendment

1. These rules may be called the Haryana Value Added Tax (Second Amendment) Rules, 2013.

2. In the Haryana Value Added Tax Rules, 2003 (hereinafter called the said rules), in rule 2, in sub-rule(1),after clause (mm), the following clause shall be inserted, namely:-

“(mmm) ‘e-mail or electronic mail’ means a system of sending and receiving messages over a computer network through internet;”

3. In the the said rules, after rule 21, the following rule shall be inserted, namely:-

“21A [Form of Declaration for Special Economic Zone(SEZ) dealer under Section 7(7).-

(1) The declaration referred to in sub-section (7) of section 7 shall be in Form VAT-D2A for Special Economic Zone(SEZ) dealer and shall be in triplicate consisting of parts A, B and C. Each declaration shall be serially machine numbered or bear a printed serial number. The registered dealer making the sale under sub-section (6) of section 7 of the Act, shall furnish to the assessing authority in part A the declaration duly filled and signed by the registered dealer, to whom he makes the sale and shall retain part ‘C’ of the declaration with him. Part B of the declaration shall be retained by the dealer to whom the sale is made.

(2) A single declaration in Form VAT-D2A may cover one or more than one transactions of sale relating to the same order, between the same two dealers in a year:

Provided that where, in the case of any transaction of sale, the delivery of goods is spread over to different financial years, it shall be necessary to furnish a separate declaration in respect of goods delivered in each financial year.

(3) All the provisions in relation to Form VAT-D1 contained in rule 17, shall apply mutatis mutandis in relation to Form VAT-D2A.”;

4. In the said rules, for rule 79, the following rule shall be substituted, namely:-

“79 (1) Notice under the Act or these rules shall be served by one of the following methods,-

(a) by delivery by hand a copy of the notice to the addressee or to his agent or to a person regularly employed by him in connection with the business in respect of which he is registered as a dealer or to any adult member of his family residing with the dealer; or

(b) by registered post, speed post or courier service ; or

(c) by fax message or electronic mail service on the telephone number or e-mail address declared/given by the dealer to the Assessing Authority, at which he has agreed to receive the notice:

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the authority concerned has reasonable grounds to believe that the addressee is evading service of notice or that for any other reason which in the opinion of such authority is sufficient that notice cannot be served by any of the above mentioned methods, the said authority shall after recording the reasons thereof cause the notice to be served by affixing a copy thereof-

(i) if the addressee is a dealer, on some conspicuous part of the dealer’s office or the building in which the dealer’s office is located or upon some conspicuous part of the place of the dealer’s business last intimated to the said authority by the dealer or the place where he is known to have last carried on business; or

(ii) if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his residence or office is located;

and such service shall be deemed to be as effective as if it has been made on the addressee personally:

Provided further that, where the officer, at whose instance the notice is to be served is, on inquiry, satisfied that the said office, business place or residence is known not to exist or is not traceable, such officer may by order in writing, dispense with the requirement of service of the notice under the preceding proviso.

(2) When the officer serving the notice delivers or tenders a copy of the notice to the dealer or addressee personally or to his agent or to any of the persons referred to in clause (a) of sub-rule (1), he shall require the signatures of the person to whom the copy is so delivered or tendered as endorsed on the original notice, an acknowledgment of service. When the notice is served by affixing a copy thereof in accordance with the first proviso to sub-rule (1), the officer serving it shall return the original to the authority which issued the notice, with a report endorsed thereon or annexed thereto, stating that he has affixed the copy, the circumstances under which

he did so and the name and address of the person if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place or business was identified and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the addressee's residence or office or building or place of business or his report.

(3) When the service is made by post, the service shall be deemed to have been made by properly addressing and preparing the notice and posting it by registered post, speed post or courier service, and unless the contrary is proved, the service shall be deemed to have been effected at the time when the notice would have been delivered in the ordinary course of post. **A receipt from the authority/agency, showing the receipt of documents, shall be obtained and placed on the dealer's file.**

(4) When the service of scanned or digitally signed notice is made through an e-mail at the e-mail address declared/given by a dealer to the Assessing Authority, the service shall be deemed to have been effected immediately when it is sent by properly addressing the scanned or digitally signed notice or message and reflected as such in the sent mail folder, unless the contrary is proved.

(5) When the service of notice is made by fax on a number previously declared/given by a dealer to the Assessing Authority, the service shall be deemed to have been effected once o.k. report is generated, unless the contrary is proved.

(6) The provisions of the foregoing sub-rules shall be followed in respect of supply of a copy of an order passed under the Act or the said rules, where the order is not accompanied with a notice of demand in Form VAT-N4.”.

5. In the said rules, after existing “FORM VAT-D2”, the following form shall be inserted, namely:-

“Form VAT-D2A
[Declaration of SEZ dealer making purchase of goods at zero rate of tax]
(Part A)
(To be furnished to the assessing authority by the selling dealer)
[See rule 21A]

| | |
|--|-------|
| Serial No.: | _____ |
| Office of Issue: | _____ |
| Date of Issue: | _____ |
| Detail of the SEZ dealer | |
| (a) Name: | _____ |
| (b) Place of Business: | _____ |
| (c) District: | _____ |
| (d) TIN: | _____ |
| (e) Registration No. Issued by the Development Commissioner, SEZ: | _____ |
| (f) Date from which Registration Certificate is valid: | _____ |
| (g) Address of the Development Commissioner, SEZ issuing the Registration No. | _____ |

Seal of the issuing Authority or Authenticating Authority.

To

Name and address of the Selling dealer _____

TIN _____

Certified that the goods supplied by you as per the following invoices are goods of the class or classes specified in the certificate of registration held by me/us and have been purchased for the purposes specified under sub-section (6) of section 7 of the Haryana Value Added Tax Act, 2003.

| Serial Number | Invoice Number & Date | Description of goods | Value of Goods |
|---------------|-----------------------|----------------------|----------------|
| | | | |
| | | | |
| | | | |
| | | | |

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date: _____

Name of the person signing the declaration on behalf of the SEZ dealer: _____

Status of the person signing the declaration in relation to the SEZ dealer: _____”

Form VAT-D2A

[Declaration of SEZ dealer making purchase of goods at zero rate of tax]

(Part B)

(To be retained by the purchasing dealer)

[See Rule 21A]

Serial No.: _____

Office of Issue: _____

Date of Issue: _____

Detail of the SEZ dealer

(a) Name: _____

(b) Place of Business: _____

(c) District: _____

(d) TIN: _____

(e) Registration No. Issued by the Development Commissioner, SEZ: _____

(f) Date from which Registration Certificate is _____

valid:

(g) Address of the Development Commissioner, _____
SEZ issuing the Registration No.

Seal of the issuing
Authority or Authenticating
Authority.

To

Name and address of the Selling dealer _____

TIN _____

Certified that the goods supplied by you as per the following invoices are goods of the class or classes specified in the certificate of registration held by me/us and have been purchased for the purposes specified under subsection (6) of section 7 of the Haryana Value Added Tax Act, 2003.

| Serial Number | Invoice Number & Date | Description of goods | Value of Goods |
|---------------|-----------------------|----------------------|----------------|
| | | | |
| | | | |
| | | | |
| | | | |

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date:

Name of the person signing the declaration on behalf of the SEZ dealer

Status of the person signing the declaration in relation to the SEZ dealer.

_____”

Form VAT-D2A

**[Declaration of SEZ dealer making purchase of goods at zero rate of tax]
(Part C)**

(To be retained by the selling dealer)

[See Rule 21A]

Serial No.:

Office of Issue:

Date of Issue:

Detail of the SEZ dealer

(a) Name:

- (b) Place of Business _____
(c) District: _____
(d) TIN: _____
(e) Registration No. Issued by the Development
Commissioner, SEZ: _____
(f) Date from which Registration Certificate is
valid: _____
(g) Address of the Development Commissioner,
SEZ issuing the Registration No. _____

Seal of the issuing
Authority or Authenticating
Authority.

To

Name and address of the Selling dealer _____

TIN _____

Certified that the goods supplied by you as per the following invoices are goods of the class or classes specified in the certificate of registration held by me/us and have been purchased for the purposes specified under subsection (6) of section 7 of the Haryana Value Added Tax Act, 2003.

| Serial Number | Invoice Number & Date | Description of goods | Value of Goods |
|---------------|-----------------------|----------------------|----------------|
| | | | |
| | | | |
| | | | |
| | | | |

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date: _____

Name of the person signing the declaration on behalf of the SEZ dealer _____

Status of the person signing the declaration in relation to the SEZ dealer. _____”

Hardeep Kumar,
Principal Secretary to Government Haryana,
Excise and Taxation Department