

**The State Government has approved the consolidated criteria for scrutiny of VAT/CST cases for the assessment year 2006-07 which is as under:-**

<b>Category</b>	<b>Description</b>
(i)	Gross turnover exceeding six hundred lakh rupees in a year except cases of petrol pumps and kacha arhtyas conducting interstate sales not more than five lakh rupees in a year.
(ii)	Claim of input tax exceeding ten lakh rupees in a year.
(iii)	Claim of refund exceeding three lakh rupees in a year.
(iv)	Claim of sales made (a) in the course of interstate trade and commerce under section 3 of the CST Act exceeding fifty lakh rupees in a year; (b) in the course of export of goods out of the territory of India or in the course of import of goods into the territory of India exceeding one hundred lakh rupees in a year; (c) in the course of export out of State exceeding ten lakh rupees in a year.
(iv)	Cases of industrial units availing any tax concession under clause (d) of sub-section (2) of section 61 till such units are subject to the relevant provisions in the 1975 Rules.
(v)	Fall in gross turnover or in payment of tax of more than twenty percent when compared to last year.
(vi)	Claim of sale, purchase or consignment of goods not matching with the accounts of the other party to the transaction.
(vii)	Exception cases in which ratio between purchases and sales or between input tax and output tax or between stocks and sales is way out of the general trend in the trade or industry.
(viii)	Cases based on definite intelligence about evasion of tax.
(ix)	Cases of cancellation of registration certificate.
(x)	Cases of dealers except retailers who have not opted for lump sum inspite of belonging to the categories for whom lump sum is allowed.
(xi)	Cases of the following trades meeting the criteria mentioned hereunder: <ul style="list-style-type: none"><li>(i) <i>Dealers engaged in trading of iron and steel having turnover of ten lakh or more in the year.</i></li><li>(ii) <i>All stone crushers.</i></li></ul>

- (iii) *All quarry contractors/mine lease holders where the lease amount is thirty lakh rupees or more in the year.*
- (iv) *Processing houses engaged in dyeing and printing of textile, garment and thread/yarn.*
- (v) *Works Contractors who have claimed refund of more than one lakh rupees (other than those covered by lump sum scheme) in the year.*
- (vi) *Manufacturers and traders of all types of furniture having turn over more than twenty lakh rupees in the year.*
- (vii) *All dealers engaged in sale and purchase of ply board and flush doors.*
- (viii) *Dealers engaged in manufacture and sale of wooden articles i.e. doors, frames, wardrobes and modular kitchens, having turn over in excess of fifty lakh rupees in the year.*
- (ix) *Manufacturers of vegetable oils including solvent extraction plants, and oil seed traders, claiming input tax credit exceeding one lakh rupees in the year.*
- (x) *Cotton ginning & processing mills and cotton traders except commission agents (kacha arhtiyas) claiming input tax exceeding one lakh rupees in the year.*
- (xi) *Lump sum contractors whose turnover exceeds two hundred lakh rupees in a year.*
- (xii) *Cases where the dealer has shown closing stock equal to or more than the turnover declared during the year.*

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