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EXTRAORDINARY

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GOVERNMENT OF ARUNACHAL PRADESH
OFFICE OF THE COMMISSIONER (TAX & EXCISE)
ITANAGAR

NOTIFICATION

The 11th March, 2010.

No. TAX-28/2002/VOL-II.—In exercise of the powers conferred by section 103 read with section 47A of the Arunachal Pradesh Goods Tax Act, 2005 (Act 3 of 2005), the Governor of Arunachal Pradesh hereby makes the following rules to further amend the Arunachal Pradesh Goods Tax Rules, 2005, namely:-

1. Short title and commencement : 1. These Rules may be called the Arunachal Pradesh Goods Tax (Amendment) Rules, 2010.

2. They shall come into force on the date of their publication in Arunachal Pradesh Gazette.

2. Insertion of Rule 43A :

In Arunachal Pradesh Goods Tax Rules, 2005, after Rule 43, the following Rules shall be inserted, namely :-

"43A. Manner of Deduction of Tax at Source and deposit thereof:—

(1) (a) Every person who is required to deduct tax under section 47A shall, within ten days from the expiry of the month, deposit into a Designated Bank by the appropriate Challan in Form FF-08 the total amount of so deductible and deducted from one or more dealers during the immediately preceding month.

(b) A challan for each deposit in respect of a month shall be filled up in quadruplicate and signed by the person making such deposit.

(c) The challan shall specify the Government Department, undertaking, authority, company or corporation with the name and designation of the person making deposit of the amount referred to in sub-rule (1) and mention therein in clear detail the name (s), address (es) and Taxpayer Identification Number (s) of the dealer (s) on whose behalf tax (es) is/are paid.

(d) The person who deducts or deposits any amounts under sub-rule (1) shall, within seven days from the date of deposit of the amount deducted from any payment made to a dealer, issue to the dealer concerned, a certificate of tax deducted in Form FF-13 in duplicate in respect of such deduction and deposit, together with attested photocopy of the challan. The dealer shall furnish one copy of the certificate and the challan copy for adjustment of such deposit against his dues to the Prescribed Authority.

(e) In a case where the Drawing and Disbursing Officers is required to submit the bill to the Government treasury, in respect of the supply of goods or execution of works contract or for lease transactions as specified in section 47A, he shall enclose four copies of challans with each bill for deposit of the amount so deducted at source. No such bill shall be passed by the Government treasury unless it is accompanied by the four copies of the challan in Form FF-08. The Government treasury shall keep proper account of deposit of the amount by transfer.

(f) Two copies of the challan i.e., the original and the duplicate copies duly signed by the officer of the Designated Bank as proof of payment by transfer shall be returned to the tenderer and the other two copies i.e., triplicate and the quadruplicate copies shall be retained by the bank.

(g) On receipt of the signed original and duplicate copies of the challan from the Bank, the Drawing and the Disbursing Officer shall retain the original copy in his office and give the duplicate copy to the concerned party who made the supply or executed the work contract or transferred the right to use any goods.

(2) Grant of Certificate of Deduction of Tax at Source or no deduction of tax: —

(a) An application for grant of certificate of deduction of tax at source for a lower amount or the application for no deduction of tax under clause (b) of sub-section (1) of section 47A shall be made by the contractor in Form FF-14 to the Prescribed Authority who is having jurisdiction over the dealer.

(b) The application shall be accompanied by copies of the contract, and other documents, on the basis of which the claim is made for deduction of tax at source for a lower amount or for no deduction of tax, as the case may be.

(c) If the particulars and documents furnished by the dealer are correct and complete in all respects and after making such enquiry as may be deemed necessary, the Prescribed Authority is satisfied that the contract involves both transfer of property in goods and labour or service, or involves only labour or service and justifies deduction of tax at source or no deduction of tax, as the case may be, he shall, after giving the applicant a reasonable opportunity of being heard, grant a certificate in Form FF-15 within a period of one month from the date of receipt of the application and shall forward a copy of such certificate to the contractee for whom the work is executed. If it comes to the notice of the Prescribed Authority that the certificate is wrongly granted or is not in order, then he may on his own motion cancel or modify such certificate, after giving the dealer a reasonable opportunity of being heard.

(3) Where such certificate is produced by the contractor, before the person responsible for payment, such person shall, unless the certificate is cancelled or modified by the Prescribed Authority, make deduction of tax in accordance with the said certificate. In the event of such certificate being cancelled or modified as provided, such person shall make the deductions accordingly.

(4) No deduction of tax or a deduction of tax of a lower amount under sub-section (3) of section 47A shall be made in case of supply of goods where such sale is certified by the Prescribed Authority as being not liable to tax or liable to tax at a lower amount. Such certificate shall invariably be embodied in each bill to be presented for payment:

Provided that no such certificate for no deduction of tax at source shall be given in respect of sale or supply of goods taxable at every point of sale unless the supplier is a dealer registered under the Act having Taxpayer Identification Number and he produces a Challan showing the pre-payment of tax on such sale or supply transaction.

(5) Information to be given to the Prescribed Authority in case of execution of contract: —

The information to be furnished to the Prescribed Authority by any person entering into any contract with any contractor for transfer of property in goods shall be in Form FF-16.

(6) Tax Deduction Account Number: —

(a) Every person responsible for making deduction of tax under section 47A shall apply to the Prescribed Authority for allotment of Sales Tax Deduction Account Number in Form FF-17 within thirty days time from the date of commencement of these rules, if he was so responsible on such date and within fifteen days from the date of entering into any contract relating to supply of goods or execution of works contract or for transfer of right to use any goods, if he becomes responsible for such deductions after the date of commencement of such rule. A Tax Deduction Account Number shall be issued in Form FF-18.

(b) Every person responsible for deduction of tax shall file a return in Form FF-19 within two months from the end of each year before the Prescribed Authority.

(c) Every person responsible for issuing certificate in Form FF-13 shall maintain for each year separate account in Form FF-20 showing the amount of tax deducted, certificate of tax deduction issued, and the particulars of remittances made to the Government Account.

(7) No tax under section 47A shall be deducted when the amount paid to any dealer in respect of sales transaction of the nature specified in sub-section (1), (2) or (3) of the said section does not exceed five thousand rupees in a financial year."

THE ARUNACHAL PRADESH GOODS TAX RULES, 2005
FORM FF-13
[See Rule 43A (1) (d)]

CERTIFICATE OF DEDUCTION OF TAX AT SOURCE

Certificate No. Dated

1. (i) Name and full address of the Person/Department

(ii) Sales Tax Deduction Account No.

2. (i) Name and full address of the person/dealer/
 contractor to whom the payment is made :

(ii) Taxpayer Identification No.
 under the Arunachal Pradesh Goods Tax Act, 2005

3. Particulars of tax deducted:

Sl. No.	Bill No. and Date	Bill Amount	Amount of Tax Deducted	Amount Paid	No. and Date of Challan	Name & Address of Govt. Treasury/ Bank
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Certified that the tax deducted as above has been remitted by us in Designated Bank in accordance with section 47A of the Arunachal Pradesh Goods Tax Act, 2005 and that the particulars furnished above are true and correct to the best of my knowledge.

Place :

Name and Signature of the person responsible for
 deducting tax with designation and seal.

Date :

THE ARUNACHAL PRADESH GOODS TAX RULES, 2005**FORM FF-14****[See Rule 43A (2) (a)]****APPLICATION FOR GRANT OF A CERTIFICATE UNDER CLAUSE (b) OF SUB-SECTION (1) OF SECTION 47A, FOR NO DEDUCTION OF TAX OR DEDUCTION OF TAX ON A LOWER AMOUNT.**

To

The Prescribed Authority,
.....

I,(name of Proprietor/Partner/Director/Manager, Secretary, Officer-in-charge) of M/s.,who is undertaking the activity of execution of Works Contract holding a certificate of registration, bearing Registration No..... under the Arunachal Pradesh Goods Tax Act, 2005, thereby apply for certificate of deduction of tax at source, or no deduction of tax, as per the provisions of sub-section (1)(b) of section 47A of the said Act.

The necessary details are as under :-

1. Name and full address of the Contractee who has awarded the contract:
2. Place where the Contract is executed:
3. Period involve for completion of Contract:
4. The number, date, name and description of the works contract and the date of commencement of the Contract (copy of contract to be filed with application):
5. Whether the contract is, --
 - (i) Indivisible
 - (ii) Divisible contract of supply and labour
 - (iii) Contract involving purely labour or service
6. Total turnover of the contract under Reference.
7. Material component to be supplied by the Contractor and value thereof as per contract (in Rs.)
8. The value of the labour and service component as per the contract (in Rs.)
9. Probable Tax liability (in Rs.) with computation (in Rs.)
10. No tax liability with reasons

I solemnly declare that the above information is correct to the best of my knowledge and belief.

Date :

Name and Signature of the Applicant
Authorized person and full address with Official seal.

Place :

THE ARUNACHAL PRADESH GOODS TAX RULES, 2005
FORM FF-15
[See Rule 43A (2) (c)]

CERTIFICATE UNDER SUB-SECTION (1) (b) OF SECTION 47A, RELATING TO DEDUCTION OF TAX AT SOURCE OR NO DEDUCTION, AS THE CASE MAY BE.

Office Address

Certificate No.

Date

As application in Form has been received from M/s. on date.

2. After having gone through the documents furnished by the applicant, I am satisfied that the contract No. dated relating to (nature of the works contract).

+ (i) is an indivisible Works Contract,

+ (ii) A divisible Works Contract of supply and labour

+ (iii) Contract involving pure labour and/or service.

Therefore, if certified that on the amount payable towards the said contract,—

* (a) No tax is deductible at source.

* (b) The amount of tax deductible at source is Rs.

3. That nothing in the said certificate shall affect the tax liability of the dealer under the Act.

Seal

Place :

Date :

Signature, Name and Designation of
Prescribed Authority.

THE ARUNACHAL PRADESH GOODS TAX RULES, 2005
FORM FF-16
[See Rule 43A (5)]

FORM OF PARTICULARS TO BE SUBMITTED BY THE CONTRACTEE

To

Sir,

Whereas I/ We (Name and address) have entered into contract, with M/s. (Name of the contractor).

And whereas, I/We furnish hereunder the following particulars relating to the said contract:-

1. Full name and address & Taxpayer Identification No. of the contractor (in block letters) :
2. Date of the contract:
3. Total and break up value of the contract: Material portion Labour portion Total
4. Place where the contract is to be executed:
5. Date by which the contract is under taken to be completed:
6. Brief description of the works to be carried out:
7. Details of the goods to be supplied by the contractee as free issue and the value thereof:

I/We declare that as stated above, I/We have entered in a works contract involving transfer of property in goods (whether as goods or in some other form).

I/We further declare that to the best of my/our knowledge and belief, the information furnished above is correct, complete and is truly stated and nothing has been concealed.

Place

Date

(Signature with seal of the contractee)

**THE ARUNACHAL PRADESH GOODS TAX RULES, 2005
FORM FF-17
[See Rule 43A (6) (a)]**

FORM OF APPLICATION FOR ALLOTMENT OF TAX DEDUCTION ACCOUNT NUMBER

To
The Prescribed Authority

Sir,

Whereas I/We am/are liable to deduct tax in accordance with section 47A of the ARUNACHAL PRADESH GOODS TAX ACT, 2005;

And whereas no tax deduction account number has been allotted to me/us;

I/We hereby request that a tax deduction account number be allotted to me/us;

I/We give below the necessary particulars:-

1. Name of the office:
2. Designation of the Drawing and Disbursing Officer:
3. Address:
4. Nature of transaction against which payment is made: Works contract/Supply/Lease

VERIFICATION

I/We in my/our capacity as
do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Date:

Place:

Name and Signature of the person with
Designation and Seal.

THE ARUNACHAL PRADESH GOODS TAX RULES, 2005
FORM FF-18
[See Rule 43A (6) (a)]

**TAX DEDUCTION ACCOUNT NUMBER (TAN) CERTIFICATE UNDER ARUNACHAL PRADESH
 GOODS TAX ACT, 2005**

1.	Full Name of Person responsible for deduction of tax		
2.	Address	Building Name/ Number	
		Area/ Road	
		Locality/ Market	
		Telephone No.	
		Pin Code	
3.	Tax Deduction Account Number Allotted		
4.	Date of Issue		
Signature and Seal of the Prescribed Authority			
Name:			
Designation:			
Place:			
Date:			

Note: One TAN shall be applicable for all Units/Office of person responsible for deduction of tax.

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THE ARUNACHAL PRADESH GOODS TAX RULES, 2005

FORM FF-19

[See Rule 43A (6) (b)]

FORM OF RETURN TO BE FURNISHED BY A PERSON RESPONSIBLE FOR DEDUCTION OF TAX AT SOURCE

For the Year ended on:

DD			MM			YY	
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1. **Person's/Departments identity:**

2. **Particulars of bill against which payment is made, tax deducted and paid:**

Sl. No.	Name and complete address of the person/dealer/contractor with TIN	Bill No. and Date	Bill Amount	Bill Amount Paid	Amount Deducted	Details of tax deposited (Challan No., Date and Amount)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

DECLARATION

I, (Name in CAPITALS), do hereby, solemnly affirm that I am authorised to furnish this return and that all its contents are true, correct and complete and nothing has been concealed therein.

Place:

Date:

Name and Signature of the person responsible for deducting tax with designation and seal.

ACKNOWLEDGEMENT

The undersigned acknowledges having received the original of this return on the date mentioned below:

(1) Date of receipt of return :

(2) [Signature with Stamp of Name & Designation of receipt clerk]

