

**NOTIFICATION**  
**Finance Department**  
**Sachivalaya, Gandhinagar.**  
**Dated the 24<sup>th</sup> December, 2009.**

**GUJARAT  
VALUE  
ADDED  
TAX ACT,  
2003.**

No. (GHN-36) VAR-2009(24) / Th: - WHEREAS the Government of Gujarat is satisfied that circumstances exist which render it necessary to take immediate action to make the rules and to dispense with the previous publication thereof under the proviso to sub-section (4) of section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005);

NOW, THEREFORE, in exercise of the powers conferred by section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Value Added Tax Rules, 2006, namely:-

1. These rules may be called the Gujarat Value Added Tax (Fourth Amendment) Rules, 2009.
2. In the Gujarat Value Added Tax Rules, 2006, (hereinafter referred to as "the said rules"), in rule 19, after sub-rule (3B), the following sub-rule shall be inserted, namely:-

“(3BB) Every registered dealer claiming the credit for the amount deducted as tax in accordance with the provisions of section 59B shall also file a statement in Form-216A alongwith the return within thirty days from the end of the tax period to which such return relates.”

3. In the said rules, in rule 65,-

(1) for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) Any person deducting the amount as tax in accordance with the provisions of section 59B, shall pay such amount within a period of twenty-two days immediately succeeding the month during which the deduction was made, in Form 207, into a Government treasury”.

(2) for sub-rules(4) and (5), the following sub-rules shall be substituted, namely:-

“(4) (i) A person deducting the amount as tax shall issue a certificate under sub-section (8) of section 59B in Form 703;

(ii) A person deducting the amount as tax shall issue serially and mechanically numbered Form 703 in duplicate. The copy marked ‘original’ shall be delivered to the contractor, or as the case may be, sub-contractor and the copy marked ‘duplicate’ shall be retained by such person;

(iii) A person deducting the amount as tax shall maintain for each year separate account in Form-705, showing the amount of tax deducted, certificate of tax deduction issued, and the particulars of remittances made to the Government treasury.

(5) Any person deducting the amount as tax in accordance with the provisions of section 59B, shall furnish a quarterly declaration in Form-704 within thirty days from the end of the quarter ending on 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December and 31<sup>st</sup> March on the website of the department”.

4. In the said rules, after rule 65, the following new rule shall be inserted, namely:-

“65A. **Registration and Cancellation of Tax Deduction Account Number.** - (1) Every person responsible for making deduction of tax under clause (a) or (b) of sub-section (3) of section 59B shall apply on the website of the department for allotment of Tax Deduction Account Number in Form-706 within thirty days-

(a) from the date of commencement of this rule, if he was so liable on such date, and

(b) from the date of entering into any agreement relating to the execution of works contract if he is likely to be liable for such deduction after the date of commencement of this rule.

(2) A copy of such online application shall be submitted separately to the Commissioner within seven days from the date of applying on the website of the department alongwith the following documents in case of a person other than a registered dealer under the Act or an officer of the State Government or Central Government or Local Self Government Body,-

- (a) document regarding proof of place of business;
- (b) proof of domicile;
- (c) the name, designation and specimen signature of the person/s authorised to sign any forms prescribed or appended to any notification, and
- (d) such other documents as may be specified in this behalf by the Commissioner by way of public circular.

Provided that in case a registered dealer under the Act or an Officer of the State Government or Central Government or Local Self Government Body, the documents as may be specified in this behalf by the Commissioner by way of public circular shall be submitted alongwith the application.

- (3) The Commissioner shall issue a certificate of Tax Deduction Account Number in Form-707 if the application is found in order.
- (4) Any person who ceases to be responsible for making deduction of tax under clause (a) or (b) of sub-section (3) of section 59B and elects not to have Tax Deduction Account Number shall apply on the website of the department for cancellation of the Tax Deduction Account Number, in Form-708.
- (5) The Commissioner may cancel the Tax Deduction Account Number with effect from such date as he deems fit either on application for cancellation of Tax Deduction Account Number made by the person or on his own motion, after giving an opportunity of being heard.

5. In the said rules, after Form 216, the following new forms shall be inserted, namely:-

**“Form 216A  
(See sub-rule (3BB) of rule 19)**

Statement for claiming the credit for the amount deducted as tax in accordance with the provisions of section 59B of the Act

Registration Certificate No. 

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Period from ..... to .....

Name of the dealer .....

Address .....

Sr.No.	TDS certificate (Form-703) No.	Date	Details of works contract	Name of the Contractee	TDN	Specified sales price	Amount of tax deducted at source.
1.							
2.							
3.							
....							
Total							

\* A separate sheet is to be attached for more details.

I solemnly declare that the above statements are true to the best of my knowledge and belief.

Place:

Signature

Date:

(Authorized person)"

6. In the said rules, for the Form 703, and Form 704, the following Forms shall be substituted, namely:-

**“FORM 703**

(See sub-rule (4) of rule 65)

Certificate under sub-section (8) of section 59B in respect of deduction at source under sub-section (3) of section 59B of the Gujarat Value Added Tax Act, 2003.

Tax Deduction Account Number

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1. Name of the person deducting the amount.....
2. Address:.....  
.....
3. Name of the contractor or sub-contractor: .....
4. Address.....

5.. Registration No 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6. Name and date of agreement of works contract.....

7. Total value of the works contract:.....

8. Amount paid to the contractor/sub-contractor on date..... Rs.....

9. Amount deducted: Rs.....

10. Amount paid into the treasury: Rs.....

11. Chalan No.....dated.....

I solemnly declare that above statements are true to the best of my knowledge and belief.

Place.....

Signature

Date:

(Authorized person)

**FORM 704**

(See sub-rule (5) of rule 65)

Declaration under section 59A and 59B by any person responsible for paying specified sale price to a contractor for carrying out any works in pursuance of a specified works contract, and deducting tax on specified sales.

Tax Deduction Account Number

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Period of declaration from.....to.....

1. Name:.....
2. Address:.....
- 3.

Sr. No.	TDS certificate (Form-703) Number	Date	Details of works contract	Name of the Contractor	Registration No.(TIN)	Specified sales price paid	Amount of tax deducted at source.
1.							
2.							
3.							

4. Amount paid:

Chalan No	Date of payment.	Bank/treasury in which amount paid.	Amount in Rs.

I.....of M/s..... do, solemnly declare that, the above statement, (i) is based on the books of account maintained correctly, completely and regularly by me/the said firm; (2) is true and corrected to the best of my knowledge and belief. (3) is supported by evidences attached herewith.

Place:  
Date:

Signature:  
(Authorized person)

6. In the said rules, after Form 704, the following forms shall be inserted, namely:-

“FORM-705

[See sub-rule (4) of Rule 65]

Register to be maintained by the person responsible for deduction of tax at source

PART A

Sr. No. of certificate (Form-703) issued	Date of issue of certificate	Name of the person to whom certificate is issued	Registration No. of such person	Bill No.	Date of payment	Amount paid	Amount of tax deducted
1							
2							
3							
.....							

PART B

Details of remittance of tax deducted

Sr. No.	No. of chalan	Date of chalan	Name and address of Bank/Govt. Treasury	Amount in Rs.
1				
2				
3				
.....				

FORM 706

(See sub-rule (1) of rule 65A)

APPLICATION FOR ALLOTMENT OF TAX DEDUCTION ACCOUNT NUMBER UNDER SUB-SECTION (4A) OF SECTION 59B OF THE GUJARAT VALUE ADDED TAX ACT, 2003

**A. For a person registered under the Gujarat Value Added Tax Act**

1 Registration No 

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02 Name: -----

**B. For a person other than registered under the Gujarat Value Added Tax Act**

01 Name: -----

02 Address: -----  
-----

03 Name of the owner of the business/person carrying out the activities of organization  
Shri/Smt/Kum.-----

04 Designation: -----

**C. For the Department of State Government or Central Government or Local Self Government Body**

01 Name of the Department: -----

02 Name of the person authorised to act on behalf of the Department:  
  
Shri/Smt/Kum.-----

03 Designation: -----

04 Address: -----  
-----

05 Jurisdiction: -----  
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The following additional information is required to be furnished by the person referred to in A, B, or C above.

01. Income Tax Permanent Account Number (PAN):-----

02 Mobile No-----

03 E-mail id -----

10 Bank Account Details:

Sr. No	Bank Name	Branch Address And its code	Bank Account Number	Type of Account

Declaration

I ..... hereby declare that the above particulars given are true and complete.

Place:

Name of the applicant:

Date:

Status:

FORM-707

[See sub-rule (3) of Rule 65]

Tax Deduction Account Number (TDN) under sub-section (4A) of section 59B of the Gujarat Value Added Tax Act, 2003

1. **Person registered under the Gujarat Value Added Tax Act**
2. **person other than registered under the Gujarat Value Added Tax Act**
3. **Department of State Government or Central Government or Local Self Government Body**

1	Full Name of Person responsible for deduction of tax	
2	Address	
3	Tax Deduction Account Number Allotted	
Signature and Seal of the Prescribed Authority		
Name:		
Designation:		
Place:		
Date:		

FORM 708

(See sub- rule (4) of rule 65A)

APPLICATION FOR CANCELLATION OF TAX DEDUCTION ACCOUNT NUMBER

Tax Deduction Account  
Number

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I..... on..... behalf .....of  
..... (Here state the name of registered  
dealer/Organization/Department) submit the application for the cancellation of the  
Certificate of Tax Deduction Account Number issued on ..... as we  
have ceased to be responsible for making deduction of tax under sub-section (3)  
of section 59B of the Act.

Place.....

Signature.....

Date.....

(Authorized person)

By order and in the name of the Governor of Gujarat,

M A Bhatt  
Additional Secretary to Government.