

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, June 20, 2016**

In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Value Added Tax (Fourth Amendment) Rules, 2016.

(2) They shall come into force with immediate effect.

2. Amendment of rule 12.- In sub-rule (4) of rule 12 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules,-

(i) in clause (g), the existing expression "and" appearing at the end shall be deleted;

(ii) in clause (h), for the existing punctuation mark "." appearing at the end, the expression "; and" shall be substituted; and

(iii) after clause (h), so amended, the following new clause (i) shall be added, namely:-

"(i) copy of Unique Aadhaar ID Number issued by the Unique Identification Authority of India, of the proprietor in case of proprietorship concern and the authorized signatory in all other cases, if issued to him."

3. Amendment of rule 14.- The existing sub-rule (1A) of rule 14 of the said rules shall be substituted by the following, namely:-

"(1A) Where a registration certificate is issued under sub-rule (1), an enquiry to verify the facts and statements made in the application for registration shall be conducted, within forty eight hours of such issuance, by an officer not below the rank of Junior Commercial Taxes Officer in cases, which are selected on the basis of such criterion as may be notified by the Commissioner or the authority competent to grant registration has reasons to believe that enquiry is necessary in the interest of revenue. In such cases the enquiry report shall also be submitted online through the website of the Department by the officer concerned within forty eight hours from the issuance of certificate of registration."

4. Amendment of Form VAT-01.- In Form VAT-01 appended to the said rules, for the existing item,-

3.	Permanent Account Number (PAN) of Dealer/ proprietor, (In case of Sole proprietorship, PAN allotted to proprietor be mentioned)	
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the following item 3 and 3A shall be substituted, namely:-

3.	Permanent Account Number (PAN) of the Dealer/ Proprietor, (In case of Sole Proprietorship, PAN allotted to proprietor be mentioned)	
3A.	Unique Aadhaar ID Number of the authorized signatory/ proprietor, (In case of Sole Proprietorship, Aadhar Number allotted to proprietor be mentioned), if issued to him	

[No.F.12(79)FD/TAX/2014-27]

By order of the Governor,



(Dr. Devraj)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of **today's extra ordinary Gazette**. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Secretary to Hon'ble Chief Minister (Finance Minister).
3. Accountant General, Rajasthan, Jaipur.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. PS to Principal Secretary, Finance.
6. PS to Principal Secretary, Law.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.



Joint Secretary to the Government