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NOTIFICATION

No.V.19020/7/2006- TAX the 1st Sept. 2008 : In exercise of the powers conferred by section 81 of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Governor of Mizoram is pleased to make the following amendment to the Mizoram Value Added Tax Rules 2005 (here in after referred to as the principal Rules) :-

1. Short title, extent and commencement :

- (a) These rules may be called the Mizoram Value Added Tax (Amendment) Rules, 2008.
- (b) It shall extend to the whole of Mizoram
- (c) It shall come into force from the date of publication in the official Gazette.

2. Amendment of rules 2:

In the principal Rules, after rule 2(1)(d) a clause rule shall be added as follows:

“(dd) – “Designated bank” means any bank as defined in clause (e) of section 2 of the Reserved Bank of India Act 1934 designated by the Government by notification in the official Gazette for the purpose of these rules”.

3. Amendment of rules, 56,57 & 58 :

- (1) In the principal Rules, for the existing rule 56, the following rule shall be substituted :-

“56 - Payment and recovery of Tax, penalty and interest under section 37 of the MVAT Act 2005 -

- (1) The dues required to be paid under the Act (except the fees to be paid by means of court fee stamp) shall be paid into a Designated Bank by challan in form 26 or by way of a crossed cheque or a demand draft in favour of the prescribed authority. In case of cheque or Bank draft it must be drawn on a local branch of the Bank.
- (2) Challan shall be filled in quadruplicate. Two copies of the challan i.e. original and duplicate copies duly signed as proof of payment

shall be returned to the dealer or the tenderer and the other two copies i.e. the triplicate and quadruplicate copies shall be retained by the Bank.

- (3) The triplicate copy retained by the Bank shall be transmitted to the Assessing Authority on the day following the day of payment".
- (2) In the principal Rules, for the existing rule 57, the following rule shall be substituted namely :-

"57. Every Designated Bank shall send the scroll along with the Quadruplicate copies of challans to the concerned Treasury Officer on the 5th day of every month showing therein the amount received in the previous month. The scroll shall contain the challan number and dates, the name of the dealers and the amount paid by each of them. The Treasury Officer on receipt of the scroll from the bank shall forthwith send an advice list to the Assessing Authority of the area showing the same details as given in the scroll".

- (3) In the principal Rules, for the existing rule 58, the following rules shall be substituted namely :-

"58(1) The amount of tax, interest or penalty or any other sum except when the same is payable by court fees stamps, shall be deposited in the Government account under the Head of account 0040 - Sales Tax "102 – State Sales Tax.

(2) The notice of demand required to be served under sec 37 of the Act for payment of tax, penalty, interest or other sum shall be in form 17".

4. Deletion of sub-rule 3 of rule 96 :

Sub-rule 3 of rule 96 of the principal Rules shall be deleted.

5. Amendment of rule 97 :

- (1) In the heading of the rule 97 of the principal Rules, for the words 'any other place' appearing after the words 'Post or', the words 'any other means of transport from any place outside the State' shall be substituted.
- (2) In sub-rule (1) of rule 97 of the principal Rules, after the words 'from outside Mizoram' the following words, namely 'except after filing before the Officer-in-charge of the check-post Way Bill in Form 33 which may be obtained from the Superintendent of Taxes or the Assistant Commissioner of Taxes by an application in Form 32 "shall be added and the punctuation" appearing after the words 'from outside Mizoram' shall also be deleted.
- (3) In rule 97, after sub-rule (2) (xi) of the principal Rules, the following new sub-rule shall be added, namely :-

“(3) (i) Where a blank or duly completed Way Bill in Form 32 or 33 is lost, destroyed or stolen, whether such loss, destruction or theft occurs while it is in the custody of the dealer/person importing the goods or while it is in the custody of the transporters or seller of the goods, the dealer or person to whom the Way Bill was issued shall furnish in respect of every such form so lost, destroyed or stolen, an indemnity bond in Form 43 to the authority from whom the Way Bill was obtained for such sum as the said authority may, having regard to the circumstances of the case, fix;

Provided that (1) where more than one Way Bill is lost, destroyed or stolen, the dealer or person to whom the Way Bills are issued may furnish one such indemnity bond to cover all the Way Bills so lost;

(ii) The Commissioner shall from time to time declare and publish in the official Gazette that the Way Bill in respect of which a report is received under sub rule (3) (i) is obsolete and invalid with effect from such date as may be specified in the notification”.

6. Insertion of new Rules:

(1) In the principal Rules, after rule 100 a new rule shall be added as follows:

“100A :- Procedure of disposal of goods seized under clause (b) of sub-section (4) of section 61 of the Act or under any other provision of the Act by public auction -

The following procedure shall apply for disposal of goods seized under clause (b) of sub-section (4) of section 61 by way of sale in public auction :-

- (a) The authority seizing detaining the goods shall cause to be published in the notice board of his office a notice under his signature specifying the details of goods seized and intended for sale and also specifying the place where and the date on and the hour at which the seized or detained goods will be sold in open auction and shall display copies of such list and notice in more than one public place or in around the place in which the goods were seized or detained.
- (b) No sale shall take place before the expiry of a period of fifteen days from the date on which the notice is affixed unless the goods are subject to speedy and natural decay.
- (c) Intending bidders shall deposit as earnest money a sum equal to 5% of the estimated value of the goods.
- (d) At the appointed time, the goods shall be put up in one or more lots as the authority conducting the action scale may consider necessary and shall be knocked down in favour of highest bidder.

- (e) The earnest money deposited by the unsuccessful bidders shall be refunded to them within seven days from the date of auction.
- (f) The auction purchaser shall pay sale value of the goods including sales tax applicable in cash immediately after the sale and he shall not be permitted to carry away the goods unless the amounts are paid in full. The proceeds shall be remitted into Designated Bank under the Head of accounts 0040-Sales Tax 102-State Sales Tax.
- (g) The officer receiving the value of the goods in cash shall issue a receipt to the person making such payment.
- (h) Where the purchaser fails to pay the purchase money the earnest money deposited by the defaulting bidder shall be forfeited to the Government and the goods shall be resold in the auction. The procedure prescribed for the first auction shall be followed for conducting the subsequent auction.
- (i) If any order directing detention is set aside on appeal or revision, the goods so detained, if they have not been sold in auction, shall be released and if they have been sold, the proceeds there of shall be paid to the owner of the goods, deducting the expenses incurred from the time of detention of the goods to the time they were sold in auction.
- (j) Where the amount realized in auction is more than the amount of the tax, penalty due from the owner of the goods, the surplus after realizing the tax and penalty imposed, the expenses for the conduct of the sale and the expenses and other incidental charges shall be refunded to person concerned on an application.

Provided that the goods seized shall not be disposed of during the pendency of proceedings under sub-section (5) of section 61 of the Act or under any other provision of the Act”.

7. Insertion of a new rule -

In the principal Rules after rule 106 a new rule shall be added as follows:-

“107 Audit of accounts: - The report of Audit of accounts under sub-section 53 shall be in form 44, 45 and 46”.

8. Addition of New Form :-

In the principal Rules, after Form 42 new Forms viz. Form 43, i.e form of indemnity bond; Form 44, i.e Audit Report; Form 45, i.e Audit Report and Form 46, i.e Statement of Particulars shall be added.

9. Substitution of Forms:-

In the principal Rules, for the existing Form 5, Form 26 and Form 31, new Form 5, new Form 26 and new Form 31 shall be substituted.

THE MIZORAM VALUE ADDED TAX RULES, 2005

FORM - 43

**Form of Indemnity Bond
(See rule 97 (3)(i))**

KNOW ALL MEN BY THESE PRESENTS THAT I _____
s/o _____ Designation _____
authorised officer of the Department _____,
Government of _____ (hereinafter called the Obligor) is
held and firmly bound unto the Governor of Mizoram in the sum of Rs.
_____ (Rupees _____)
well and true to be paid to the Government of Mizoram on demand and without
demur for which payment to be well and truly made. I bind myself and my heirs,
executors, administrators, legal representatives, assignees and the persons for
the time being having control over my assets and affairs.

Signed this _____ day of _____ (month) in the
year Two Thousand _____

Whereas rule 97 sub-rule (3) (i) of the Mizoram Value Added Tax Rules, 2005 requires that in the event of a blank or duly completed form of declaration is lost, destroyed or stolen while it is in the custody of the dealer or person to whom the Way Bill was issued, the dealer or person, as the case may be, to furnish an indemnity bond to the authority referred to in sub-rule (3) (i) of rule 97.

And whereas the obligator has lost the Way Bill in Form 32 or 33 bearing No _____ which was blank/ duly completed, and was issued to him by _____ (name and designation of issuing authority) and made over to _____ (selling dealer)/ received by him from _____ (name of purchasing dealer/person) in respect of the goods mentioned below :

Sl. No.	No. of Bill /Invoice	Date	Description of Goods	Quantity	Amount
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NOW the condition of the above written bond or obligation is such that the Obligator shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the Obligator) as a result of the misuse of the Form, pay to the Government on demand and without demur the said sum of Rs. _____ (Rupees _____) and shall otherwise indemnify and keep the Government harmless and indemnified against and from all liabilities incurred by the Government as a result of the misuse of such Form. Then the above written bond or obligation shall be void and be of no effect but otherwise shall remain in full force, effect and virtue. The Obligator further undertakes to mortgage / charge the properties specified in the Schedule hereunder by execution of proper deed of mortgage/ charge for the payment of the said sum whenever called up to do so by the assessing authority.

SCHEDULE

(Give details of properties mortgaged/charged)

And these presents also witnesseth that the liability of the Obligator hereunder shall not be impaired or / discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government, or by reason of any change in the constitution of the obligator in case where the Obligator is not an individual.

In witness whereof the obligator has set his hand / has caused these presents executed by its authorised representatives, on the day, month and year above written.

Signed by the above named obligator

In presence of :

1. _____
2. _____

(Obligator's signature)

Accepted for and on behalf of the Governor of Mizoram by name and designation of the authorised person in pursuance of Article 299(1) of the Constitution, to accept the bond for and on behalf of the Governor of Mizoram.

In presence of :

1. _____
2. _____

Name and designation of the Officer

**THE MIZORAM VALUE ADDED TAX RULES,
FORM NO. 44**

**AUDIT REPORT
(See Rule 107)**

Audit Report under section 53 of the Mizoram Value Added Tax Act, 2005 in a case where the Accounts of the Business of a Dealer have been audited under any other law.

I/We have to report that statutory audit of (Name and address of the dealer, Registration Certificate No (TIN)) was conducted by me/us/ M/s in pursuance of the provisions of the Act and I/We annex hereby a copy of my/our/their audit report dated along with a copy each of the :

- a. audited Profit and Loss Account for the year ended on
- b. Audited Balance Sheet as at
- c. The documents declared by the relevant Act to be a part of, or annexed to, the Profit and Loss Account and Balance Sheet.

I/We have obtained all information and explanations which were necessary for the purpose of the audit under the MVAT Act 2005 and examined the relevant records and information in relation to the particulars furnished by the dealer in respect of the annual return and statement of particulars in Form No. A annexed.

In my/our opinion, proper books of account as required by law including Mizoram Value Added Tax Act, 2005 have been kept at the principal place of business and branches, if any, in the State of so far as appears from our examination of the books.

I/We have audited the claim of input tax credit, output tax, rebates, reverse tax and refunds, with reference to the invoices, vouchers and books maintained by the Dealer.

I/We have conducted my/our audit in accordance with Auditing Standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in Form number A. I/We believe that my/our audit provides a reasonable basis for my/our opinion.

In my/our opinion and to the best of my/our information and according to explanations given to me/us, the aforesaid claims put forth under the provisions of Value Added Tax Act, 2005, the particulars given in Form number 'A' and the annexure thereto are true and correct, subject to my/our comments/observations annexed hereto.

Place :

ACCOUNTANT/

Signature
CHARTERED

COST ACCOUNTANT
With Membership Number

Note:-

1. Delete whichever is not applicable.
2. This report shall be signed by a Chartered Accountant as defined under the Chartered Accountants Act, 1949 (Central Act 38 of 1949) or a Cost Accountant as defined under the Cost and works Accountants Act, 1959. (Central Act 23 of 1959).

THE MIZORAM VALUE ADDED TAX RULES, 2005

FORM NO. 45

AUDIT REPORT

(See Rule 107)

Audit Report under section 53 of the Mizoram Value Added Tax Act, 2005 in a case where the Accounts of the Business of a Dealer have not been audited under any other law.

I/We have examined the Balance Sheet as at 31st March, and the Profit and Loss Account for the year ended on that date, attached herewith, of M/s
(Name and address of the Dealer with Registration Certificate (TIN) Number)

I/We have conducted my/our audit in accordance with Auditing Standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. I/We believe that my/our audit provides a reasonable basis for my/our opinion. We report that, -

- (i) the Balance Sheet and Profit and Loss Account are in agreement with the books of account maintained at the principal place of business and branches, if any, in the State of Mizoram.
- (ii) In my/our opinion, proper books of account as prescribed by the Mizoram Value Added Tax Act, 2005 have been kept by the Dealer so far as appears from my/our examination of the books.
- (iii) I/We have obtained all the information and explanation which, to the best of my/our knowledge and belief, were necessary for the purpose of the audit under the MVAT Act, 2005.
- (iv) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view;
 - (a) in the case of the Balance Sheet, of the state of the affairs of the Dealer as at 31st March, And
 - (b) in the case of the Profit and Loss Account of the profit/loss of the Dealer for the year ended on that date.

I/We have audited the claim of input tax credit, output tax, rebates, reverse tax and refunds with reference to the invoices, vouchers and books maintained by the Dealer. I/We have conducted my/our audit in accordance with Auditing Standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in Form number A. I/We believe that my/our audit provides a reasonable basis for my/our opinion.

In my/our opinion and to the best of my/our information and according to explanations given to me/us, the aforesaid claims put forth under the provisions of the Mizoram Value Added Tax Act, 2005, the particulars given in Form number A and the annexure thereto are true and correct, subject to my/our comments/observations annexed hereto.

Place :

Signature
CHARTERED ACCOUNTANT/
COST ACCOUNTANT
With Membership Number

Note:-

1. *Delete whichever is not applicable.*
2. *This report shall be signed by a Chartered Accountant as defined under the Chartered Accountants Act, 1949 (Central Act 38 of 1949) or a Cost Accountant as defined under the Cost and works Accountants Act, 1959. (Central Act 23 of 1959).*

THE MIZORAM VALUE ADDED TAX RULES, 2005
FORM NO - 46
(See Rule 107)

To,
The Assessing Authority,

STATEMENT OF PARTICULARS
PART I
GENERAL INFORMATION

1.	Name of the dealer/person	
2.	Address with phone, Fax, E-mail etc. (of the principal place of business)	
3.	Name and Address of Branches(s)/Godown(s)/and manufacturing units (if any) within the State of	
4.	Name and Address of Branches(s)/Godown(s)/and manufacturing units (if any) outside the State of	
5.	a) Tax identification No. (TIN)	
	b) Central Sales Tax Registration No. (CST No.)	
6.	Other identification Nos. (such as)	
	a) Income Tax PAN No.	
	b) Central Excise Registration No.	
	c) Service Tax Registration No.	
	d) SSI No.	
	e) IEC Code No.	
7.	Status of the dealer [such as proprietary/partnership/company/others (if any) specify]	
8.	Change in the constitution during the year (if any)	
9.	If not proprietary, indicate name and address of partners, Directors and their share of interest.	
10.	Return period under Audit (Financial year)	
11.	Nature of business/resale/manufacture/importer/exporter/work contractor/lesser/other (please specify)	
12.	Details of change in the nature of business (if any)	
13.	a) List of books of accounts maintained (in case books of accounts maintained in a computer system, mention the books of accounts generated by such computer system)	
	b) List of books of account examined	
	c) Method of accounting followed	
	d) Whether there has been any change in the method of accounting followed in the immediately preceding year, if so details of deviation.	
	e) Method of valuation of stock	

14.	Particulars of (operating) Bank Accounts			
	a) Name of Bank			
	b) Branch			
	c) Account No.			
15.	Total number of employees (optional)			
16.	List of statutory forms obtained from Taxation Office with serial numbers which were used during the year (Form Nos. C, E1, E11, F, H, I, J of CST Rules & Form 33 of MVAT Rules and others if any)			
17.	Appeals and Revision under VAT/CST Act pending as at the year end with address of the authority date of filing the appeal and period of assessment.			
18.	Details of penalty/Security Deposit/Compounding fee/levied or paid during the year			
19.	Details of shop inspection conducted (optional)			
20.	Details of Audit Visit and Audit Conducted under section 53 of MVAT Act, 2005			
21.	Details of compliance/Non-compliance of Registration procedure/Renewal procedure during the audit period			
22.	Details of the Commodities/Goods dealt with			
	Description/Name of the goods	Schedule No./Entry No.	HSN Code	Rate of tax
	1) Goods manufactured and sold			(a) 0% (b) 1% (c) 4% (d) 12.5%
	2) Goods purchase and sold			
23.	Others information (if any) specify			

PART II

A. MANUFACTURING RESULT

A.	Stock	Opening	Closing
	1) Raw materials (Direct Materials)		
	2) Work in progress		
	3) Consumables (indirect materials)		
	4) Others (Specify)		
	5) Total (1+2+3+4)		
	6) Cost of goods in the opening stock eligible to claim input tax credit U/s (only during the transition year i.e. year from sales tax to VAT)		
B.	Purchase/Receipts of Goods and Debit Note Transactions (including Purchase Returns/Receipt Returns of Goods.)	Purchase	Debit Note/transac tions/return
	1) Purchase intra state		
	(a) From/To VAT registered dealers other than (b) below		
	(b) From/To Compounding/Presumptive/State Tax Dealers		
	(c) From/To others (including unregistered dealers)		
	(d) Total [(a)+(b)+(c)]		
	(e) Net purchase (Purchase value less Debit note value)		
	2) Purchase Interstate		
	(a) Goods purchased from other States against form C		
	(b) Value of goods of branch transferred		
	(c) Others		
	(d) Total (a+b+c)		
	(e) Net purchase (Purchase value less Debit note value)		
	(3) Interstate Stock Transfer Receipt		
	(a) Head Office		
	(b) Branches (s)		
	(c) Total (a+b)		
	(d) Net stock transfer		
	(4) (a) Import from outside the Country		
	(b) Net import (less return)		
	(5) (a) Others		
	(b) Others-Net (less return)		
	(6) Total B1(d)+B2(c)+B3(c)+B4(a)+B5(a)]		
	(7) Total Net Purchases [B1(e)+B2(d)+B3(d)+B4(b)+B5(b)]		
C.	Direct expenses (specify each expenses)		
	(a)		

	(b)		
	Total		
D.	Total (Opening stock as per A5+B7+D)		
E.	Cost of Goods manufactured during the year [D (-) closing stock as per A5]		

B. TRADING RESULTS OF MANUFACTURED GOODS

		Opening	Closing
F.	Stock of Finished goods (manufactured)		
G.	Cost of goods manufactured during the year (same figures as per E)		
H.	Cost of goods meant for sale during the year (opening stock of finished goods as per F+G)		
I.	Sales/Issue of finished goods and credit note transactions (including sales returns/Issue returns of Goods)	Sales	Credit Note Transactions/ returns
	(1) Sales Intra state		
	(a) Sales		
	(b) Net sales		
	(2) Intra State stock transfer		
	(a) Stock transfer		
	(b) Net stock transfer		
	(3) Sales Inter state		
	(a) Sales		
	(i) Sales against 'C' Forms		
	(ii) Sales in transit		
	(iii) Others (specify)		
	(iv) Total [(i)+(ii)+(iii)+(iv)]		
	(b) Stock transfer out words		
	(i) To/From Head Office		
	(ii) To/From Branches		
	(iii) Total [(i)+(ii)]		
	(iv) Net stock transfer		
	(4) (a) Exports to outside the country		
	(b) Net export		
	(5) (a) Deemed export sale		
	(c) Net deemed export sale		
	(6) (a) Others (specify)		
	(b) Net others		
	(7) Total		
	[1(a)+2(a)+3(a)(iv)+3(b)(iii)+4(a)+5(a)+6(a)]		
	(8) Total net Sales/issues		
	[1(b)+2(b)+3(a)(vi)+3(b)(iv)+4(b)+5(b)+6(b)]		
J.	Gross Profit		

PART III
FOR TRADING ACTIVITY ONLY

		Opening	Closing
K.	Stock		
L.	Purchase/Receipt of Goods and Debit Note transactions (including purchase returns/receipt returns of goods)	Purchase	Debit Note transaction
	(1) Purchase Intra State		
	(a) From/To VAT registered dealers other than		
	(b) From/To composition/compounding		
	(c) From/To others (including unregistered dealers)		
	(d) Total [(a)+(b)+(c)]		
	(e) Net purchase (Purchase value less Debit note value)		
	(2) Purchase Inter State		
	(a) Goods purchased from other States		
	(b) Others (Specify)		
	(c) Total [(a)+(b)]		
	(d) Net purchase (Purchase value less Debit Note value)		
	(3) Inter State Stock transfer receipts		
	(a) Head Office		
	(b) Branches		
	(c) Total [(a)+(b)]		
	(d) Net stock transfer		
	(4) (a) Imports from outside the country		
	(b) Net import (less return)		
	(5) (a) Other purchase		
	(b) Others Net (Less return)		
	(6) Total [1(d)+2(c)+3(c)+4(a)+5(a)]		
	(7) Total net purchase [1(e)+2(d)+3(d)+4(b)+5(b)]		
M.	Direct expenses (specify each expenses)		
N.	Total [Opening stock as per K+L(7)+M]		
O.	Sales/Issue of finished goods and credit note transaction (including sales returns/Issue returns of Goods)	Sales	Credit Note Transactions/ return
	(1) Sales Intra State		
	(a) Sales		
	(b) Net Sales		
	(2) Intra State stock transfer		
	(a) Stock transfer		
	(b) Net stock transfer		

	(3) Sales Inter State		
	(a) Sales against 'C' Forms		
	(b) Sales in transit		
	(c) Others (specify)		
	(d) Total [(a)+(b)+(c)+(d)]		
	(e) Net interstate sales		
	(4) Inter state stock transfer		
	(a) To/From Head Office		
	(b) To/From Branches		
	(c) Total [(a)+(b)]		
	(d) Net stock transfer		
	(5) (a) Export to outside the country		
	(b) Net export		
	(6) (a) Deemed export sale		
	(b) Net deemed export sale		
	(7) (a) Others (specify)		
	(b) Net others		
	(8) Total Sales/Issues [(a)+2(a)+3(e)+4(c)+5(a)+6(a)+7(a)]		
	(9) Net Sales/Issues [1(b)+2(b)+3(f)+4(d)+5(b)+6(b)+7(b)]		
P	Gross profit		

PART IV

OTHER STATEMENTS

1. Statements of Capital Assets Converted into stock in trade and sale of fixed assets (if any)

Sl. No.	Description of Capital goods/Assets	Date of acquisition/purchase	Cost at the time of acquisition purchase	Amount at which the capital assets is converted into stock in trade	Sale value (if sold)	Rate of tax	Tax	Remarks
1	2	3	4	5	6	7	8	9

2. **Statement of Consignment sales**
(by the consignee where the goods are received from the consignor outside the state)

Sl. No.	Particulars	Amount
1.	Opening Stock	
2.	Goods received (Consignor wise details)	
3.	Sales	
4.	Tax collected	
5.	Tax remitted	
6.	Goods returned (Consignee wise details)	
7.	Closing stock	

3. **Statement of Transfer of Right to use Goods**

Sl. No.	Description of Goods	Lease rentals received	Rate of tax	Tax collected	Tax remitted
12	3	4	5	6	7

4. **Statement of input tax credit on capital goods**

I. No.	Name of the Capital Goods purchased	Schedule No. & Entry No.	Date of Purchase	Purchase Value (Rs.)			Input tax paid on	Entry tax paid on	Purchase tax paid (if purchased locally from unregistered dealers)	Input tax credit available during the year	Balance input tax credit carry forwarded to next year (Rs.)
				Local purchase	Inter State purchase	Import from outside the country					
1	2	3	4	5	6	7	8	9	10	11	12
A. In the case of capital goods where the value is below the limit prescribed											
B. In the case of capital goods where the value is above the limit prescribed											

5. Statement of Details of Work Contract ** (Optional)

(A) Contract receipts (In the case of a contractor)

Sl. No.	Particulars	No. of Contracts	Total Amount of contract value (Rs.)	Total amount of contract value received/paid up to 31 st March previous year	Receipts during the year							
					Total amount (Rs.)	Deduction as per the VAT Act	Taxable T.O.	Tax Rate	Tax Due	Tax remittance/deductions		
										By TDS	Along with returns	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Pending contracts as on 1 st April											
2.	New Contract under taken during the year											
3.	Total (1+2)											
4.	Contracts pending as on 31 st March											

(B) Contract awarded (In the case of an awarder including a contractor who awards sub contract)

Sl. No.	Particulars	No. of Contracts awarded	Total Amount of contract value (Rs.)	Total amount of contract value paid up to 31 st March previous year	Payments during the year						
					Total amount (Rs.)	With TDS	Without TDS	Tax Deducted at source	Tax remittance Details		
									Amount	Remittance Details	
1	2	3	4	5	6	7	8	9	11	12	
1.	Pending contracts as on 1 st April										
2.	New Contract under taken during the year										
3.	Total (1+2)										
4.	Contracts pending as on 31 st March										

** Annex separate statements containing the details of awarder/contractor, nature of work, work order and date, contract amount, contract receipt/payments and tax paid details of individual contracts.

PART V
FINANCIAL RESULTS

1. Summary Results of Tax

Sl. No.	Particulars	Amount
1.	Tax Credits	
1.1	Input tax paid in local purchase of goods	
1.2	Input tax paid on capital goods (Eligible amount only)	
1.3	Purchase tax paid (eligible for special rebating only)	
1.4	Entry tax paid (Eligible for special rebating only)	
1.5	Entry tax paid on capital goods (Eligible for special rebating only)	
1.6	Tax amount on credit note transaction (including sales return)	
1.7	Tax amount eligible for tax credit on opening stock (During the transition year only)	
1.8	Others if any (specify)	
1.9	Total (1.1. to 1.8)	
1.10	Excess input tax (Credit carried forward from previous year (if any)	
1.11	Total amount for tax credits (1.9+1.10)	
2.	Output tax	
2.1	Tax due/collected as per sales invoice	
2.2	Reverse tax	
2.3	Purchase tax due	
2.4	Tax amount on debit note transactions (including purchase returns)	
2.5.	Others if any (specify)	
2.6.	Total output tax due (3.1. to 2.5)	
3.	Net tax payable/creditable (Total of output tax – Total of input tax)	
4.	Tax due on interstate sales	
5.	Net tax payable/Creditable	

2. Details of Refunds

Sl. No.	Particulars	Amount Due	Refund effected	Balance outstanding
1.	On Export U/s			
2.	On Inter State sales U/s			
3.	On inter State Stock Transfer U/s			
4.	On unadjusted & Excess tax credit U/s			
5.	Total			

3. Statement of taxes etc. paid/payable during the year **

Sl. No.	Particulars	Amount payable	Amount paid	Balance payable
1.	VAT Act			
2.	CST Act			
3.	Entry Tax Act			
4.	Others (Specify)			
5.	Total			
	Sub Details Under VAT Act			
	a) Registration tax/Renewal Fee			
	b) VAT			
	c) Purchase Tax			
	d) Unauthorized/Illegal collection of tax			
	e) Security Deposit			
	f) Penalty			
	g) Settlement Fee			
	h) Interest			
	i) Others (specify)			
	j) Total			

** Attach separate statement of quarterly/monthly wise payments with details of instruments submitted.

DECLARATION

I (name of the authorized signature) in my capacity as (designation) of (name & address of the dealer) do hereby declare that the particulars given above are true and correct to the best of my/our knowledge, information and belief and all information furnished here are in accordance with our books of accounts and the returns submitted as per Form number.....

Place
Date

Name
Signature & Designation

(Seal)

Note:-

1. The above statement shall be signed by the dealer or the person authorized to sign the return under the Mizoram Value Added Tax Rules, 2005.
2. The above particulars shall be prepared by the dealer and submitted along with form No.

Verified. The Audit report in Form No. under the Mizoram Value Added Tax Rules in annexed.

Place
Date

Signature
Chartered Accountant/
Cost Accountant with
Membership No.

Notes:

Quantitative particulars of principle items shall be given separately in a suitable format.

All the columns/Rows should be filled as stipulated. If any statement/columns/Rows is not applicable put 'NA' (Bold Letters) against the respective statement/columns./Row.

MIZORAM VALUE ADDED TAX RULES, 2005

FORM - 31

PROSECUTION REGISTER

(See Rule 72)

Sl No.	Date of registration of the case	Name, address and other particulars of the offender	Nature of offence committed	Whether offence established on investigation	Date of Preparation of offence report	If the offence is compounded		If a case is filed before the court of law		Remarks
						Date of composition	Amount of composition	Date of filing the case	Result of the case	
1	2	3	4	5	6	7	8	9	10	11

(ESTHER LALRUATKIMI)
 Secretary to the Government of Mizoram,
 Taxation Department