

पूर्वोक्त बन्धक द्वारा किसी राशि को वसूल किए जाने के लिए पर्याप्त समझें तथा जिसका भुगतान न किया गया हो तथा ऐसी हानि या नुकसान की लागत या खर्च, जो सरकार को ऐसी भूल, व्यक्तिक्रम या असफलताओं के कारण हुआ हो, किया हो या भुगतान किया हो, भुगतान करने के लिए आबद्ध करते हैं।

और हम सहमत हैं कि सरकार उक्त राशि, अपने किन्हीं अधिकारों या उपचारों पर प्रतिकूल प्रभाव डाले बिना हमसे संयुक्त रूप से और पृथक-पृथक भू-राजस्वों के बकायों के रूप में वसूल कर सकती है।

और हम इसके लिए सहमत हैं कि हम में से कोई भी इस प्रतिभू-बंधपत्र को समाप्त करने के लिए स्वतंत्र नहीं होगा, सिवाय अपने ऐसा करने के आशय का निर्धारण प्राधिकारी को छह मास का एक लिखित रूप में नोटिस देकर और इस बन्धपत्र के अधीन बन्धकदार की ओर से सभी कार्यों, भूलों, व्यक्तिक्रमों असफलता तथा दिवालियापन की बाबत हमारा संयुक्त तथा पृथक दायित्व उक्त छह मास की अवधि की समाप्ति तक जारी रहेगा।

साक्षियों का नाम, पूरा पता तथा हस्ताक्षर

साक्षियों की उपस्थिति में प्रतिभूओं के हस्ताक्षर।

(1) हस्ताक्षर

स्थायी पता

(2) हस्ताक्षर

स्थायी पता.....

देविंदर सिंह कल्याण,
प्रधान सचिव, हरियाणा सरकार,
आबकारी तथा कराधान विभाग।

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT

ORDER

The 11th December, 2024

No. 40/GST-2.— Whereas under clause (ii) of sub-section (1) of section 174 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the provisions of the Haryana Tax on Entry of Goods into Local Areas Act, 2008 (8 of 2008) stands repealed subject to the actions saved under sub-section (2) of section 174;

And whereas it has been provided under third proviso to sub-section (2) of section 174 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017) that the Government may, by order, publish in the official Gazette make such provisions to remove any difficulty, which may arise in giving effect to the actions of the said repealed or amended Acts;

Whereas to remove the difficulties described in the succeeding paras by providing procedures and measures for resolving the same, initially, the Government of Haryana had enacted the Haryana Local Area Development Tax Act, 2000 (13 of 2000) to provide for levy and collection of tax on the entry into a local area of the State of Haryana, of a motor vehicle for use or sale, and of other goods for use or consumption, therein and matters incidental thereto and connected therewith. The said Act was notified on 19th September 2000 and the Haryana Local Area Development Tax Rules, 2001 were framed thereunder and notified on the 14th June, 2001. However, the constitutional validity of the Haryana Local Area Development Tax Act, 2000 (13 of 2000) was challenged by M/s Jindal Strips Limited before the Punjab and Haryana High Court through CWP No. 6630 of 2000 on the ground that the provisions of the Haryana Local Area Development Tax Act, 2000 (13 of 2000) is violative of article 301 and article 304 (a) of the Constitution of India. The High Court dismissed the petition on 21.12.2001 and upheld the validity of the Haryana Local Area Development Tax Act, 2000 (13 of 2000). It was held by the Court that the Haryana Local Area Development Tax Act, 2000 (13 of 2000) was compensatory in nature as per the parameters laid down by the Supreme Court;

And whereas this judgment of the High Court dated the 21st December, 2001 was challenged vide Civil Appeal No.3453 of 2002 by M/s.Jindal Stainless Ltd. before the Supreme Court of India. This case was referred to the Five Judges' Bench in the Supreme Court. The five Judges' Constitutional Bench upheld the interpretation laid down by the Apex Court in *Atiabari Tea Company Ltd. Vs. The State of Assam and Ors.*, [(1961) 1 SCR 809] and *The Automobile Transport (Rajasthan) Ltd. Vs. The State of Rajasthan and Ors.*, [(1963) 1 SCR 491] and pronounced that so long as a tax is regulatory and compensatory, it is not within the mischief of article 301 of the Constitution of India. The said judgment is reported as *Jindal Stainless Ltd. (2) Vs. State of Haryana (2006) 7 SCC 241*. And accordingly, listed the cases before the Regular Bench of Supreme Court to decide the cases in view of this judgment. The Regular Bench of the Supreme Court referred the matter back to the Punjab and Haryana High Court with the directions to re-examine the issue of compensatory nature of the said Act i.e. the Haryana Local Area Development Tax Act, 2000 (13 of 2000) in the light of the principles laid down by the Constitutional Bench of the Supreme Court. Simultaneously, the Apex Court has retained the appeals and advised the Punjab and Haryana High Court to dispose of the case after granting opportunities to the respective petitioners to place material on record in the High Court;

And whereas Punjab and Haryana High Court vide judgment dated the 14th March, 2007 had come to the conclusion that the levy under the Haryana Local Area Development Tax Act, 2000 (13 of 2000) was not compensatory in view of the parameters laid down by the Supreme Court Constitutional Bench in *Jindal Stainless Ltd. (2) Vs. State of Haryana, (2006)7 SCC 241*. The Haryana Local Area Development Tax Act, 2000 (13 of 2000) was declared ultra-vires and held that the State cannot levy tax on the goods entering into the State of Haryana;

And whereas the State of Haryana has enacted the Haryana Tax on Entry of Goods into Local Areas Act, 2008 (8 of 2008) with effect from the 16th April, 2008 which inter alia is a validating Statute with respect to the collections that were already made under the Haryana Local Area Development Tax Act, 2000 (13 of 2000). Before any rules could be notified under the Haryana Tax on Entry of Goods into the Local Area Act, 2008 (8 of 2008) which were under process, the said Act i.e. the Haryana Tax on Entry of Goods into the Local Area Act, 2008 (8 of 2008) was declared unconstitutional vide judgment dated 1st October, 2008 passed by the Punjab and Haryana High Court in the case of *Indian Oil Corporation Ltd. Vs. State of Haryana & Ors. (2009) which has been reported as 21 VST 10 (P&H)*;

And whereas the department filed a SLP against this judgment dated 1st October, 2008 of the Punjab and Haryana High Court before the Apex Court. Ultimately the Hon'ble Supreme Court in case of *M/s Jai Parkash Associates Ltd VS. State of M.P. & Ors.* referred the same to the larger bench and finally vide judgment dated the 11th November, 2016, by a majority view of 7:2 has held that the States are within their legal rights to levy entry tax and that the entry tax is not a restriction on the freedom of trade and commerce of any person as envisaged under article 301 of the Constitution of India and such measures (levy of Entry Tax by the States) would not contravene article 304(a) of the Constitution of India as well. During the said litigation, vide order dated the 31st October, 2009, the Supreme Court has also directed that no recovery shall be made from the petitioners and directed the petitioners to file an

undertaking stating that in the event of losing the case they shall pay the amount of tax as applicable with interest to the respective States. In view of the said judgment [Jai Prakash (supra)], the Haryana Local Area Development Rules, 2001 could also be used under the Haryana Tax on Entry of Goods into Local Areas Act, 2008 (8 of 2008) if these rules (Rules 2001) are not inconsistent with the provisions of the Haryana Tax on Entry of Goods into Local Areas Act, 2008 (8 of 2008). The Haryana Tax on Entry of Goods into Local Areas Act, 2008 (8 of 2008) got repealed with effect from the 30th June, 2017 after the implementation of the Haryana Goods and Services Tax Act, 2017 (19 of 2017) from 1st July, 2017;

And whereas in the light of above mentioned facts and judgments of the Apex Court and Punjab and Haryana High Court and legal provisions, it has been decided to issue the Haryana Goods and Services Tax (Removal of Difficulties) Order, 2024 under section 174 of the Haryana Goods and Services Act, 2017 (19 of 2017) to complete the pending proceedings under the Haryana Tax on Entry of Goods into Local Areas Act, 2008 (8 of 2008);

Now therefore, in exercise of the powers conferred by the third proviso to the sub-section (2) of section 174 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017) the Governor of Haryana hereby issues the following order namely:-

1. (1) This order may be called the Haryana Goods and Services Tax (Removal of Difficulties) Order, 2024.
- (2) It shall be deemed to have come in the force with effect from the 16th April, 2008.
2. (1) In this Order, unless the context otherwise requires:-
 - (a) "Act" means the Haryana Tax on Entry of Goods into Local Areas Act, 2008 (8 of 2008);
 - (b) "Appellate Authority" means the authority as defined under Haryana Value Added Tax Act, 2003 (6 of 2003);
 - (c) "Authorized bank" means a Scheduled Bank or its subsidiary authorized by the State Government to receive payment of any dues, fee or amount payable under the Act or this Order;
 - (d) "Circle" means a tax circle in the concerned district demarcated under the Haryana Value Added Tax Act, 2003 (6 of 2003) and the rules made thereunder, by Deputy Excise and Taxation Commissioner in-charge of the district, for the purpose of administration under the Act;
 - (e) "Form" means the form appended with this order;
 - (f) "Government Treasury" means a treasury or sub-treasury of Government or a branch or subsidiary of the State Bank of India situated in the local area in which the importer concerned has his place of business or the head office in the State, if there are branches and where any amount is recovered or collected, the local area in the State in which the amount is recovered or collected;
 - (g) "Revisional Authority" means the Authority as defined under the Haryana Value Added Tax Act, 2003(6 of 2003);
 - (h) "section" means the section of the Act;
 - (i) "Tribunal" means the Authority as defined under the Haryana Value Added Tax Act, 2003 (6 of 2003).
- (2) Words and expressions used in this Order, but not defined here shall have the same meaning, as assigned to them in the Act or under the Haryana Value Added Tax Act, 2003 (6 of 2003) and rules made thereunder.
3. (1) Every importer liable to get registered under section 4 read with sub-section (2) of section 3 shall make an application for registration to the assessing authority of the circle in Form ET-1 within thirty days of becoming liable for registration or from the date of publication of this Order in the Official Gazette, whichever is later.
- (2) Each application for registration shall be accompanied by a receipt from the Government Treasury or crossed demand draft or pay order in favour of the assessing authority for one hundred rupees and such additional sum as is required to cover the additional place of business at the rate of fifty rupees for each copy.
- (3) The assessing authority on receiving the application, shall, if the importer is already registered under the Haryana Value Added Tax Act, 2003 (6 of 2003), Haryana General Sales Tax Act, 1973 (20 of 1973), shall forthwith, and in case of any other importer, if he is satisfied after making such enquiry as he thinks necessary that the particulars contained in the application are correct and complete, register the importer and grant a registration certificate in Form ET-2 and also grant a copy of such registration for every place of business within the State, other than the head office within the State mentioned therein. Such registration shall be held by the importer subject to the provisions of the Act and this order and the restrictions and conditions specified in that certificate.
- (4) When the assessing authority is not satisfied that the particulars contained in the application are correct and complete, he shall reject the application for reasons to be recorded in writing:

Provided that such rejection shall not be made before giving the applicant, an opportunity of being heard in the matter.

(5) The Registration Certificate under sub-clause (3) of clause 3 of this Order shall be exhibited in a conspicuous place within the premises of each of business including the head office (to be declared by the importer), if any, mentioned in the certificate.

(6) Every registered importer who discontinues or transfers his business or otherwise gets his registration certificate cancelled shall forthwith surrender to the assessing authority the certificate of registration and the copies thereof, if any, granted to him.

(7) Where the Registration Certificate granted under this order is lost, destroyed, defaced or mutilated, a duplicate copy of the Registration Certificate may be granted by the assessing authority, if he is satisfied of such loss, destruction, defacement or mutilation etc.

(8) The registered dealers who had got migrated from the Haryana Goods and Services Tax Act, 1973 (10 of 1973) to Haryana Value Added Tax Act, 2003 (6 of 2003) or had got registered under Haryana Value Added Tax Act, 2003 (6 of 2003) as well as the Haryana Local Area Development Tax Act, 2000 (3 of 2000) shall be considered as deemed Registered Importer under the Act if he is covered under the provisions of the Act or this Order. In such cases, the Tax Identification Number of the dealer issued under the Haryana Value Added Tax Act, 2003 (6 of 2003) shall be considered as Registration Number of the said importer under the Act.

4. (1) Where the importer desires that the Registration Certificate granted to him under the Act to be amended, he shall submit an application for this purpose within thirty days of the contingency having arisen to the assessing authority setting out the specific matters in respect of which, he desires such amendment and the reasons, therefore, together with the registration certificate granted to him and such authority may, if satisfied with the reasons given, make such amendment as he thinks necessary, in the Registration Certificate and the copies thereof, if any, granted to him:

Provided that the amendment so made shall not be inconsistent with the provisions of the Act or this Order.

(2) The provisions of the Act or this Order shall apply in relation to such amended certificate and copies thereof as they apply in relation to the original certificate and copies thereof.

5. (1) The security required to be furnished under the Act, may be submitted by the importer in the following manner, namely:

- (a) by depositing as security in the Government Treasury, the amount fixed by the said authority; or
- (b) by depositing security amount in the Post Office Saving Bank and pledging the pass book to and depositing it with the said authority; or
- (c) by furnishing to the said authority a guarantee from a scheduled bank as defined in the Reserve Bank of India Act, 1934 (Central Act 2 of 1934) (as amended), agreeing to pay the State Government, on demand, the amount of security fixed by the said authority; or
- (d) by furnishing personal bond with solvent surety/sureties for the amount of security to the satisfaction of the said authority in form ET-7 on a non-judicial paper of the appropriate value;
- (e) by furnishing such saving certificates or bonds or fixed deposit receipts as are issued by the Government of India, the State Government, or Reserve Bank of India or Scheduled Bank, from time to time, and pledging them to and depositing them with the said authority; or to be pledged to the Commissioner or any other officer authorized by him in this behalf.

(2) The security furnished under the Act shall be maintained in full so long as Registration Certificate continues to be in force.

(3) The security furnished may, in the event of default of payment of any tax, interest or penalty or any other amount due, be adjusted towards such tax, interest or penalty etc. The Assessing Authority may, in any case where such adjustment has been made, demand fresh security or additional security to make up the amount adjusted towards the outstanding dues:

Provided that no action under this sub-clause shall be taken unless the importer affected has been given a reasonable opportunity of being heard.

6. (1) In the case of an importer having more than one place of business in the State, the aggregate gross turnover of all such places of business shall be taken as the gross turnover of the business.

(2) All statements and returns prescribed in the Act or this Order shall, in the case of importer referred to in sub-clause (1), be submitted by the Head Office in the State to the assessing authority of the circle in which such Head Office is located and shall include the aggregate of turnover of all the branches of his business.

7. (1) Every registered importer and every importer whose application for registration is pending with the assessing authority shall submit a return for every quarter in Form ET-3 in duplicate to the assessing authority of the circle so as to reach him within a month after the close of the period to which the return relates:

Provided that the assessing authority of the circle may for the reasons to be recorded in writing direct any registered importer to file monthly returns:

Provided further that no such directions shall be issued without affording an opportunity of being heard to the importer:

Provided further also that every importer who discontinues or closes down his business at any time, shall submit to the assessing authority, the return for the period up to and inclusive of the date of discontinuance/closure within a period of thirty days from the date of such discontinuance/closure.

(2) Every importer, who submits a return under sub-clause (1) shall submit along with the return, tax payment receipt from the Government Treasury, or crossed demand draft or pay order in favour of the assessing authority for the full amount of tax due as per the provisions of the Act or this Order.

8. (1) Where an importer has failed to file a return within ninety days of its due date, the assessing authority shall, while making assessment to the best of its judgment, presume, in the absence of any evidence to the contrary, that the turnover of the importer for the period under assessment has not been less than that of during the corresponding period of the previous year or under the Haryana Value Added Tax Act, 2003 (6 of 2003).

(2) If, in any case, the assessing authority proposes to assess a turnover/figure different from that shown in the return submitted under the provisions of the Act or furnished in response to any notice or required under this order, it shall record its reasons in writing and shall intimate the assessee accordingly.

(3) After making an assessment, if the assessing authority finds that any amount is due from the importer after deducting tax paid under the provisions of the Act or this Order, he shall serve upon such importer a notice in form ET-4 and the assessee shall pay the sum demanded within the time and in the manner specified in the notice. If the tax due on the final assessment is lower than the tax already paid, it shall issue, at the option of the assessee, refund payment order in Form S.T.R. 34, prescribed under the Punjab Subsidiary Treasury Rules, or refund adjustment order in ET-5, for the amount of refund. If the final assessment is exactly equal to the tax already paid, the assessing authority shall furnish the assessee with a copy of an assessment order:

Provided that the excess tax/amount refundable to the assessee shall first be adjusted towards any other amount due from him under the Act, and for this purpose a refund adjustment order in Form ET-5 shall be issued:

Provided further that no amount in excess of One Lac Rupees shall be refunded without seeking prior approval of the Deputy Excise and Taxation Commissioner in-charge of the district who shall further seek approval of the Commissioner where the refundable amount is more than three Lacs rupees.

9. (1) In calculating the turnover liable to tax for a period, an importer may deduct from his gross turnover during that period---

- (a) the value of goods specified in Schedule 'A' of the Act;
- (b) the value of sugar received from another local area by way of purchase;
- (c) the value of goods which have, without use or consumption or sale, been delivered outside the local area;
- (d) the value of goods which have been subjected to tax once under the Act, either as such or in some other form;
- (e) the value of goods on which sales tax/value added tax (including purchase tax) has been paid or has become payable to the State, whether in the same form or in some other form;
- (f) the value of plant, machinery, equipment and tools, brought or received on lease for use in manufacture or processing of goods;
- (g) the value of goods brought or received in a local area for resale or for use or consumption therein in the manufacture or processing of goods, left in the stock whether as such or in different form lying with him in the local areas, except when the certificate of registration issued under the Act is cancelled; and
- (h) the value of plant, machinery, equipment and tools brought or received in the local area for use in manufacture or processing of goods, that has been capitalized; except when certificate of registration issued under the Act is cancelled;

Provided that he shall append to his returns for that period a list of such goods in respect of claims at (a) to (h) above (including plant, machinery, equipment and tools, wherever applicable) giving details of their description, quantity, value, date of entry into or as the case may be dispatch out of local area;

bill of sale, delivery note, purchase invoice, transfer note or other documents showing title or possession of such goods; goods receipt, railway receipt etc. by which such goods were received into or as the case may be dispatched out of local area or transported; and payment of sales tax/VAT (including purchase tax) or Haryana Tax on Entry of Goods into Local Areas Tax in respect of such goods, wherever so claimed.

(2) The assessing authority may require the importer to produce before it any record, book of account, statement, list, declaration, certificate or other relevant document in any form maintained by him in the normal course of business or required to be maintained by him under the provisions of the Act and this Order or any other law for the time being in force to satisfy itself about the genuineness and correctness of the lists specified under the Act or this Order or the entries made therein. It may also call for any relevant evidence from any other person to inquire into the genuineness and correctness of such lists or the entries made therein.

10. (1) An assessee may, in order to make payment of arrears of tax, interest or penalty by instalment, apply to the authority specified under this Order, within fifteen days from the date of service of demand notice in Form ET-4.

(2) The authorities for the purpose of the sub-clause (1) shall be:

- (a) the Commissioner, in case the payment of arrears by instalment exceeds five lakh rupees or the period within which arrears are to be paid by instalments exceeds twenty four months; and
- (b) The Deputy Excise and Taxation Commissioner, in all other cases.

(3) The authority specified for the said purpose under this clause may relax the period specified in sub-clause (1) in case where it finds that the delay in filing the application for grant of instalments, has been for reasons beyond the control of the assessee.

(4) The granting of instalments under the sub-clause (2), shall be subject to the following conditions, namely:-

- (a) that the assessee furnishes adequate security to the satisfaction of the competent/concerned authority for payment of arrears by instalments;
- (b) that the assessee pays along with each permitted instalment interest chargeable under sub-section (5) of section 9 in respect of the amount of arrears outstanding up to the date of payment;
- (c) that the assessee makes a declaration to the effect that no other application has been made to the authorities other than the authorities specified under sub-clause (2) for payment of arrears by instalments;

(5) The authority specified under sub-clause (2), to whom the application is made under sub-clause (1), may after making such inquiry as it deems fit, by an order in writing, subject to the conditions specified under sub-clause (4), permit an assessee to pay the arrears in such instalments and subject to such conditions, as may be specified in its Order.

(6) If the assessee contravenes any of the conditions specified in the order or in sub-clause (4) or commits any default in making payment in accordance with the provisions of the Act or this order, the whole of the sum remaining unpaid on the date of such default shall become recoverable at once in lump-sum together with the interest in accordance with the provisions of the Act and this Order.

11. (1) The tax, interest and penalty or any other amounts payable under the Act or this Order shall be paid by the importer -

- (i) by remittance into the Government Treasury; or
- (ii) by crossed demand draft or pay order in favour of the assessing authority.

(2) Every payment made under the Act or under this Order into the Government Treasury shall be accompanied by a challan in Form ET-6.

12. Where a refund is allowed by the assessing authority to a person, such a person shall make an application to the authority concerned, who shall issue refund within 180 days of the receipt of the application as per the provisions of the Act and this Order.

13. (1) Every registered importer and every person liable to get himself registered under the Act shall keep and maintain a true and correct account of his daily transactions showing the value of goods entering into a local area.

(2) Every such importer or person shall keep separate purchase and sale account in respect of goods.

(3) Every such importer or person shall keep the current books of accounts at the place or places of business entered in the Registration Certificate.

(4) Every such importer or person shall maintain day to day stock account in respect of each goods and each such variety of goods which is taxable at different rates. The stock account shall contain particulars of purchase or receipt, use or consumption, sale or dispatch and balance stock of goods.

(5) Every importer shall maintain subsidiary accounts of stock for each branch, depot or godown. Every branch shall also maintain the stock accounts in respect of its own transactions in the form adopted for this purpose by its Head Office.

(6) The account books maintained by importer shall be produced before Assessing Authority as and when required by a notice in this behalf.

14. (1) All entries in all forms, registers and other documents prescribed under the Act or this Order shall be made in ink or computer printed;

Provided that where more than one copy of form, declaration, return, register or other documents has to be filled or written at the same time, entries may be made by a ball point pen or typewriter or a computer.

(2) No entry in such forms, register and other documents shall be erased or overwritten. Incorrect entries shall be scored out under attestation and correct entry shall be recorded.

15. Subject to the other provisions of the Act and this Order, the provisions of Haryana Value Added Tax Act, 2003 (6 of 2003) relating to appeal, review, revision, reference, rectification or clerical and arithmetical mistakes, power to take evidence on oath, power to determine as to who is a importer, power to call for information from banking companies etc., power to transfer proceedings, delegation of powers, attendance through authorized agents, information to be furnished regarding change of business, treatment of documents furnished by an importer/assessee as confidential and other related matters, shall apply, mutatis mutandis, accordingly, and for this purpose an importer/assessee under this Act shall possess the same rights and be under obligation to discharge the same liabilities as an importer under the Haryana Value Added Tax Act, 2003 (6 of 2003).

16. The Government shall, while allocating/appropriating the tax collected under the Act for the purposes specified in sub section (1) of section 25, take into consideration the recommendations of the Haryana Trade, Commerce and Industry Development Board constituted under section 26 of the Act.

FORM ET-1

[see clause 3(1)]

Application for the grant of a registration certificate as an importer under the Haryana Tax on Entry of into Local Areas Act, 2008 (8 of 2008)

To

The Assessing Authority.

Circle _____,

District

I.....son/wife of..... carrying on business whose particulars are given below, hereby apply for registration under section 4 of the Haryana Tax on Entry of goods into Local Areas Act, 2008 (8 of 2008).

1.	Name and full postal address of the applicant (if there is a trade name, the trade name shall also be given).	
2.	Name and address of the Manager of the business, if a Manager has been so appointed.	
3.	Name and address and status of the person who signs this application (as regards status, state whether proprietor, manager, director, or partner, etc.).	
4.	Name and full postal address of the Head Office with particulars of building name and number, ward name and number, road name, street name, etc. Mobile number, Fax number, e-mail address, Internet site address, if any.	
5.	Name and full postal address of all the other places of business in the municipal area or elsewhere in the State with particulars of building name and number, ward name and number, road name, street name, etc., for each place of business (if the space in this column is found to be insufficient, additional sheet may be used and duly signed).	
6.	Complete list of godowns in which the goods are stored and address of every such godown.	
7.	Date of commencement of business and nature of business.	
8.	Date on which the applicant has become liable to pay tax for the first time.	
9.	Particulars of the Registration Certificate under the Haryana Value Added Tax Act, 2003(6 of 2003). (i) Tax payer's identification number (ii) Date of Validity	
10.	Estimated annual tax liability under the Act.	
11.	The accounting year followed by the applicant	
12.	Whether the applicant is a proprietor, firm, company, society, club, association of persons, Hindu undivided family, or trust, etc. (here give full description).	

13	The total value of purchases/stock receipts of goods in the year preceding that to which the application is submitted.	
14	Actual value of purchases/stock receipts of goods in the year upto the date of submission of the application.	
15	Amount of registration fee paid with particular of Receipt No. and date	
16	Amount of fee paid for copies of certificate for the other places of business with particulars of Receipts No. and date, Challan No. and date, Cheque No. and date/name of the Treasury/ Bank/Reference No. of the digital payment etc.	
17	Name(s) and address (es) of the proprietors, partners, members, all persons having any interest in the business (additional sheets with the following columns shall be used, if necessary).	

Serial	Name in full of	Name of the father	Age	Permanent address of each person of each person
(1)	(2)	(3)	(4)	(5)
Present Postal Address of each Person	Extent of interest of each person in the business	Signature of each person	Name, address signature of witness attesting signature	
(6)	(7)	(8)	(9)	

DECLARATION

I,Son/Wife of..... hereby declare that to the best of my knowledge and belief the information contained in this application given above are true and correct.

Place:

Date:

Signature.....

Full Name.....

Address.....

Status.....

(as given in Column 3)

(For official use by the assessing authority)

Date of receipt of application:

Nature of order passed by the assessing authority:

Date of order:

Registration Certificate No..... if issued:

Date of issue of registration certificate:

Signature of Assessing Authority
with date

FORM ET-2

[see clause 3(3)]

CERTIFICATE OF REGISTRATION

Registration Number. _____

This is to certify that M/s..... whose place of business/Head Office is situated at..... has been granted a registration under section 4 of the Haryana Tax on Entry of goods into Local Areas Act, 2008 (8 of 2008), subject to the provisions of the said Act and this Order with following conditions:-

1. (1) This certificate should be exhibited at a conspicuous place within the premises of the business.
- (2) A correct account should be kept of the daily transactions at the place of business or additional business places.
- (3.) The registered importer shall afford all facilities for the checking of his stock and shall, at all reasonable times, produce for inspection accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purpose of the Act or this order by any officer empowered in this behalf.
- (4) The prescribed statements and returns should be sent to the assessing authority of the circle in the prescribed time.
- (5) This registration certificate should not be transferred or sold nor should it be amended without the permission of the assessing authority which should be applied for and obtained.
- (6) All corrections in this certificate should be made and attested by the assessing authority.
- (7) The registered importer shall be responsible for all the acts of his manager, agent or servant.
2. The registered importer has additional places of business as noted below:-
 - (a)
 - (b)
 - (c)
 - (d)
3. This Registration Certificate is valid from.until cancelled.
4. The holder of this registration certificate shall be liable to pay tax with effect from(date)_____ and shall file the tax returns and pay tax due according to such returns on quarterly basis so long as he remains liable to pay tax unless directed otherwise under the Act.

Date:

Seal

(Signed)

Assessing Authority

FORM ET-3

[see clause 7(1)]

Return of turnover and tax payable

[to be submitted in duplicate]

Return for the period from.....to.....

1. Personal details (PAN, Contact No, Email ID etc.)
2. Registration Certificate No.:
3. Name and full address of the importer:
4. **Computation of liability to pay tax for the return period--**

Goods--

- (1) Description of goods forming part of turnover (State the main five only)

(i)

(ii)

(iii)

(iv)

(v)

Item

Amount (In Rs.)

- (2) **Gross turnover—**

- (a) Opening stock carried forward from the previous period (See 1st proviso to clause (g) of section 8 of the Act): --

- (b) Aggregate of value of goods received on entry into a local area including goods for sale:
[see clause (q) of section 2 of the Act] -----

- (3) Total of 2 (a) and 2(b):

Item _____ Amount (In Rs.) _____

Deductions [see clause 9] --

- (4) (a) Value of goods specified in Schedule 'A' appended to the Act:-
- (b) The value of sugar received from another local area, by way of purchase:
- (c) Value of goods which have, without consumption, use or sale, been delivered outside the local area:
- (d) The value of goods which have been subjected to tax once under the Act, either as such or in some other form:
- (e) the value of goods on which sales tax has been paid or has become payable to the State, whether in the same form or in some other form:
- (f) the value of plant, machinery, equipment and tools, brought or received on lease for use manufacture or processing of goods:
- (g) the value of goods brought or received in a local area for resale or for use or consumption in the manufacture or processing of goods, left as such or in different form including goods in process or processed or manufactured lying with him in the stock in the local area, except when the certificate of registration issued under the Act is cancelled:
- (h) the value of plant, machinery, equipment and tools brought or received in a local area for use in manufacture or processing of the goods, that has been capitalized, except when the certificate of registration issued under the Act is cancelled:
- (i) Any other deduction claimed under the Act or this Order (specify the deduction quoting the relevant provision of the Act or the Order and attach detail with the return):

- (5) Sum of 4 (a) to 4 (i): _____

Taxable turnover:

- (6) Value of goods liable to tax (Item 3 minus item 5):--

Tax Payable:

(7) Taxable turnover multiplied by rate of tax applicable under the Act: _____

Payment of tax:

(8) Mode of Payment--

Sr.No.	Tax Paid/Amount (in Rs.)	Date	Name of Treasury and Treasury Receipt No.	Demand Draft No.	Online Payment Reference No./Debit Entry No.

(9) Balance due, if any (item 6 minus item 7): _____

DECLARATION

I.....Son of/Wife of do solemnly declare that the information furnished in the above statement is true and complete to the best of my knowledge and belief.

Place:

Date:

Signature _____

Full Name _____

Status _____

16. FORM ET-4*[see clause 8(3)]***Notice of assessment and demand under section 9 of Haryana Tax on Entry of Goods into Local Area Act, 2008 (8 of 2008).**

District

Dated

No.....

To

You are hereby informed that during the year..... you have been assessed/reassessed to tax as under: -

Value of goods determined as liable to tax: Rs.

Tax and interest assessed: -

(a) Tax	Rs.
(b) Interest	Rs.
(c) Penalty imposed, if any	Rs.
Total (A, B and C)	Rs.
(d) Less amount paid already	Rs.
(e) Net amount due	Rs.

You are hereby directed to pay the sum of Rs.....(in Figures) rupees.....(in words), into Govt. treasury/State Bank of India or its subsidiary or any scheduled bank or its branch on or before (date)..... and furnish the receipt of proof of payment in this office on or before (date).....failing which the said amount shall be recoverable from you as an arrears of land revenue.

A challan in form ET-6 is enclosed for the purpose.

(Signature)

Assessing Authority

Date

Seal of Assessing Authority

District

FORM ET-5

[see clause 8(3)]

Refund Adjustment Order

Book No.....

Voucher No.....Refunds

To

.....

.....

1. Certified with reference to the assessment records of the importer (name)bearing registration No.....of..... district for the periods from.....to..... that a refund of Rs.....(in figures)rupees.....(in words) is due to (name)..... under the Haryana Tax on Entry of goods into Local Areas Act,2008(8 of 2008).
2. Certified that the tax concerning which this refund is allowed has been credited into the treasury.
3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original assessment file/disposal register under my signatures.
4. This refund will be adjusted towards the amount of tax due from the said importer for the period from..... To..... Or any subsequent month/quarter.
5. The importer shall attach this order with the return to be furnished by him for the month against which the adjustment is desired.

Signature

Assessing Authority

District

Dated

Seal of Assessing Authority

FORM ET-6*[see clause 11(2)]***CHALLAN****PART-A****(to be retained in the treasury)**

Treasury

Sub Treasury Branch/Subsidiary of the State Bank of India/Scheduled Bank or Any branch thereof.

Invoice of Tax etc. paid into and credited under the head of the account "0042-Taxes on Goods and Passengers (1) 106-Tax on entry of Goods into Local Area: (3)- Haryana Tax on Entry of goods into Local Area" under the Haryana Tax on Entry of goods into Local Areas Act, 2008 (8 of 2008).

By whom Tendered	Name, address of the person with R.C./license No. on whose behalf money is paid	Payment on account of	Amount
---------------------	---	-----------------------	--------

Rs.

- | | | | |
|--------|-----------------------------------|--|--|
| (i) | tax according to the returns..... | | |
| (ii) | tax assessed..... | | |
| (iii) | Interest..... | | |
| (iv) | Penalty..... | | |
| (v) | Composition..... | | |
| (vi) | Registration..... | | |
| (vii) | licence fee..... | | |
| (viii) | Security..... | | |
| (ix) | other fee..... | | |
| (x) | Total..... | | |

Dated the

Certified that all the particulars given above are correct.

*Entry tax clerk.....

*Receive and grant receipt.....

*Assessing Authority/Circle In – charge.....

Signature of the importer

Treasury Accountant

Sub-Treasury Officer

Agent of the Branch/Subsidiary of the State Bank of India/Scheduled bank
or branch thereof

Amount received.....

Seal of assessing

Authority/circle in-charge

Treasurer

Stamp of the Treasury/Bank

Officer Sub-Treasury Officer Treasurer State Bank of India/Scheduled bank or branch thereof

*Not required to be signed by the Entry Tax Clerk/assessing authority in case of voluntary payment by an importer or depositor.

Part B: To be returned to the Deputy Excise and Taxation Commissioner in-charge of the District.

Part C: To be attached by the importer with the application/return.

Part D: To be retained by the importer.

Note:- Parts B, C and D of ET-6 are similar to Part A. Hence not reproduced.

FORM ET-7

[see clause 5(1)(d)]

Bond

Know all men by these presents that I/we..... (Full Name and address) with registration certificate No., if any..... am/are held and firmly bound to the Governor of Haryana (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the context, include his successor-in-office and assigns) in the sum of Rs..... (Rupees in words) (hereinafter referred to as the said sum) to be paid to the Government on demand, for which payment will and truly to be made. I/we bind myself/ourselves/my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above bounden has been required by the assessing authority/appellate authority (Name of place) to furnish security for the said sum for the purpose of securing the payment of any amount payable by him/them under the Haryana Tax on Entry of goods into Local Areas Act, 2008 (hereinafter referred to as the "Act") and to indemnify the Government against all losses, costs or expenses which the Government, may, in any way, suffer, sustain or pay by reason of the omission, default or failure or insolvency of the above bounden or any person or persons acting under or for him/them to pay the said sum in the manner prescribed under the Act;

Now, the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrator and legal representatives or any person acting under or for him/them pays the full amount due in the manner prescribed under the Act. Such demand to be in writing and to be served upon the above bounden, his/their heirs, executors, administrators and legal representatives or any other person acting under or for him/them in the manner prescribed under the Act and shall also at all times indemnify and save the Government from all and every loss, cost of expenses which have been or shall or may at any time hereafter during the period in which the above bounden is held liable to pay any sum due under the Act, be caused by reason of any person acting under or for him/them, then this obligation shall be void and be of no effect, otherwise the same shall be and remain in full force and effect and it is hereby further agreed that the in event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability under the Act or the ROD issued thereunder of the above bounden, this bond, shall remain with the aforesaid authority for recovering any sum that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred on insolvency of the above bounden his/their heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the Act or the ROD issued thereunder.

Provided always that without prejudice to any other right or remedy for recovering any sum due under the Act or loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as arrears of land revenue.

In witness whereof the said(Full Name) has hereunto set his/their hand(s) this..... day of.....signed and delivered by the above named in the presence of witness:

- 1. Signature.....
- 2. Status.....
- 3. We (1)
- (2)

(Name and full address of the sureties) hereby declare ourselves to be sureties for the above bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to herein, we hereby bind ourselves jointly and severally to pay the Government the sum of Rs..... (Rupees.....)in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the assessing authority to recover to any sum payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure;

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as arrears of land revenue;

And we also agree that neither of us shall be at liberty to terminate this surety bond except upon giving to the assessing authority six calendar months notice in writing of our intention to do so and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the bounden until the expiration of the said period of six months.

Name, complete address and Signatures of Witnesses:

1. Signature

Permanent Address.....

2. Signature

Permanent Address.....

DEVINDER SINGH KALYAN,
Principal Secretary to Government Haryana,
Excise and Taxation Department.