

GOVERNMENT OF ARUNACHAL PRADESH
OFFICE OF THE COMMISSIONER :: TAX & EXCISE
ITANAGAR

3

NO.TAX-105/2005/ 353

Dated Itanagar, the 31st March'2005.


CIRCULAR No. VAT-01

As per the Govt. Notification, VAT system has started in Arunachal Pradesh w.e.f. 1st April'2005. Number of quarries have been received regarding levy of entry tax w.e.f. 1st April'2005.

Due to administrative constraints, the border facilitation counters may take little time to come up. Hence in the interest of public following instructions may be followed.

1. Entry tax is due on all the Importers, including Army, Para Military authorities, Govt. bodies, registered and unregistered dealers and individuals bringing goods into Arunachal Pradesh after 1st April'2005. However, levy of entry tax will be subject to condition in the Eighth schedule.
2. Because of lack of border facilitation counters, all the Importers should be advised to pay the entry tax in the authorized Banks listed in Annexure '2' of Arunachal Pradesh Goods Tax Rule. The Entry tax may be deposited either at the time of dispatch of Goods, however, it may be ensured that the same is deposited in the authorized banks before taking delivery of the Goods into their shop/Godown. They should use Challan in form FF-07 while paying the entry tax. For the convenience of the Taxpayers, a number of SBI branches in Assam too have been authorized to collect Entry Tax.
3. At this stage, till border facilitation counter, are established, no checking of Goods vehicle to verify the payment of entry tax should be done. However, dealers should be impressed that the department shall have authority to verify their stock in hand and check to whether entry tax has been paid on such stocks.
4. All dealers may be informed that they are expected to file a Transition Return in form FT-01 regarding the stock in hand by 31-5-2005. As regards tax paid stock on which Arunachal Pradesh Sales Tax has been levied. The dealer can claim tax credit of such tax paid. As regards stock on which no tax has been levied under Arunachal Pradesh Sales Tax Act 1999 VAT needs to be deposited alongwith the return. The dealer shall be entitled to claim credit of such VAT deposited.
5. With VAT coming into force, the Govt. departments are not required to do TDS at the time of clearing the bills. Necessary instruction may be issued to the Govt. Department accordingly.
6. To deposit Entry Tax or VAT, the taxpayer can simply walk into an authorized bank, fill in the Challan, and pay the tax. There is no need for passing of the challans by the Superintendent of Treasury before making the payment. Necessary instructions have been issued by Director Accounts & Treasuries to the Banks.

Encls: (i) List of authorized Banks.
(ii) Copy of Challan Form FF 07


(Manish Gupta) IAS
Commissioner & Secretary
(Tax & Excise)
Govt. of A.P. Itanagar

Copy to:

1. All Deputy Commissioners /All Superintendent of Tax & Excise of the district.
2. Office copy.

ANNEXURE 2
AUTHORISED BANKS
{ Rule-2(3)(6) }



Bank/Branch Name	Branch Code	Address
State Bank of India (Treasury/Chest Branches)		
1. Tawang	5844	Tawang
2. Tengn Valley	3594	West Kameng
3. Daporijo	5818	Upper Subansiri
4. Ziro	1396	Lower Subansiri
5. Naharlagun	3232	Papum-pare
6. Itanagar	6091	Papum-Pare
7. Pasighat	1395	East Siang
8. Along	1677	West Siang
9. Yinkiong	7228	Upper Siang
10. Roing	5821	Dibang Valley
11. Tezu	1520	Lohit
12. Khonsa	1584	Tirap
13. Changlang	6007	Changlang
14. Jairampur	7436	Changlang
State Bank of India (Non Chest Branches)		
1. Bhalukpong	8516	West Kameng
2. Lekabali	6012	West Siang
3. Basar	6032	West Siang
4. Rupa	7620	West Kameng
5. Doimukh	6892	Papum-pare
State Bank of India (Outside Arunachal Pradesh Branch)		
1. Guwahati Main Branch	0078	Panbazar, Guwahati
2. Tezpur Main Branch	0195	Near Padum Pukhuri, Tezpur
3. Tinsukia Main Branch	0196	A.T. Road, Tinsukia
4. Dibrugarh Main Branch	0710	Thana Cahriali, Dibrugarh
5. Jorhat Main Branch	0104	A.T. Road Jorhat.

Department of Goods Tax, Government of Arunachal Pradesh Form FF-07 (See Rule 37 of the Arunachal Pradesh Goods Tax Rules, 2005) Challan for Arunachal Pradesh Goods Tax (Part C – to be carried and retained by the transporter at the time of import) <u>Reserve Bank of India</u> State Bank of India/other Authorised Banks/Border Post at..... (Branch)/(location) Credited: Consolidated Fund of Arunachal Pradesh Head: 0040, Goods Tax Receipts		Department of Goods Tax, Government of Arunachal Pradesh Form FF-07 (See Rule 37 of the Arunachal Pradesh Goods Tax Rules, 2005) Challan for Arunachal Pradesh Goods Tax (Part D – to be Retained by the Importer and can be used for claiming Input tax Credit) <u>Reserve Bank of India</u> State Bank of India/other Authorised Banks/Border Post at..... (Branch)/(location) Credited: Consolidated Fund of Arunachal Pradesh Head: 0040, Goods Tax Receipts	
1. Date of Entry into Arunachal/ Likely Date		1. Date of Entry into Arunachal/ Likely Date	
2. Name and address of the Importer(consignee)		2. Name and address of the Importer(consignee)	
3. Registration No. of Importer (if any)		3. Registration No. of Importer (if any)	
4. Name and Address of Transporter Vehicle No (if tax is filed at border post)		4. Name and Address of Transporter Vehicle No (if tax is filed at border post)	
5. Name and Address of Consigner Reg. No of Consigner		5. Name and Address of Consigner Reg. No of Consigner	
6. Nature of Goods under Import Quantity		6. Nature of Goods under Import Quantity	
7. Value of goods at the time of import		7. Value of goods at the time of import	
8. Entry Tax Rate		8. Entry Tax Rate	
9. Entry Tax due		9. Entry Tax due	
10. Other Dues (such as interest/penalty)		10. Other Dues (such as interest/penalty)	
TOTAL DUE / PAYMENT		TOTAL DUE / PAYMENT	
Total Amount paid in Words		Total Amount paid in Words	
11. Signature of Depositor		11. Signature of Depositor	
12. Name		12. Name	
13. Position		13. Position	
14. Date of payment		14. Date of payment	
FOR USE IN TREASURY Received payment of Rs..... (Rupees.....) Date of entry..... TREASURY SEAL		FOR USE IN TREASURY Received payment of Rs..... (Rupees.....) Date of entry..... TREASURY SEAL	
ACCOUNTANT		ACCOUNTANT	