GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT

No.F.16 (85)Tax/CCT/13-14/ 8741
All Deputy Commissioner (Adm.)/
All Assessing Authorities,
Commercial Taxes Department.

Dated: August 23, 2018

CIRCULAR-02/2018

Sub.:—Regarding issuance of Awardee Identification Certificate to Awarders.

Rule 40(1) of the Rajasthan Value Added Tax Rules, 2006 envisages that any awardee of the categories mentioned thereunder like Government Departments, Corporations etc. awarding works-contract exceeding rupees 10 lacs in a year had to obtain Awardee Identification Certificate by submitting an application in Form VAT-40 electronically, within 30 days from the day on which such gross amount was exceeded.

However, it has been observed that a number of such awardees failed to apply for issuance of the same in time due to ignorance of changes made in the said rule on 14.07.2014 w.e.f. 01.12.2014. Consequently, the said awardees, mostly being Government Departments, have deducted and deposited the TDS of contractors but have not been able to issue VAT-41 to them, and, due to this, contractors are facing genuine hardship due to creation of undue demands.

It is worth mentioning that the said rule does not prevent to proceed for issuance of Awardee Identification Certificate to such awardees who fail to get the certificate in the stipulated period. Therefore, it is hereby directed that the concerned Assessing Authorities may:-

1. Identify such awardees of their territorial jurisdiction, who are liable for the same; and,

2. Initiate action for levy of penalty in accordance with the provisions of Section 64 of the RVAT Act, 2003 for not applying for Awardee Identification Certificate in the stipulated time, and pass a speaking order in this regard, directing the awardee for submission of the said application electronically for issuance of Awardee Identification Certificate as provided in Rule 40.

(Alak Gupta)
Commissioner,
Commercial Taxes.
वाणिज्यक कर विभाग का परिष्कर क्रमांक: एक्स.16(85)/कर/सी.सी.टी./13-14/947
dिनांक: 23.08.2018 निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु अप्रेशित हैं :-
1. अतिरिक्त मुख्य अभियंता, स.नि.वि.(समस्त)।
2. अधीक्षण अभियंता एवं तकनीकी सहायक प्रथम, स.नि.वि., राज., जयपुर।
3. अधीक्षण अभियंता स.नि.वि. (समस्त वृत्त)।
4. उद्यानविहार, स.नि.वि. (समस्त)।
5. अधिशासी अभियंता स.नि.वि. (समस्त खण्ड)।
6. अधिशासी अभियंता स.नि.वि. (समस्त सर्वें एवं गुण नियंत्रण खण्ड)।

मुख्य अभियंता एवं अतिरिक्त सचिव
साो निजो सिजो राजो, जयपुर