

दिनांक 24 दिसम्बर 2012 को माननीय उप मुख्यमंत्री-सह-वित्त मंत्री, बिहार की अध्यक्षता में संपन्न राज्यस्तरीय वैट सलाहकार समिति की बैठक में बिहार चैम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्रीज की ओर से समर्पित सुझाव एवं विभाग की ओर से प्रत्युत्तर

महोदय,

माननीय उप मुख्यमंत्री-सह-वित्त मंत्री श्री सुशील कुमार मोदी की अध्यक्षता में उपर्युक्त बैठक हुई, बैठक में बिहार चैम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्रीज की ओर से जितने बिन्दुओं पर सदस्यों से सुझाव प्राप्त हुए थे, उसे बैठक में रखा गया। बैठक में चैम्बर की ओर से भावी अध्यक्ष श्री पी० के० अग्रवाल, पूर्व अध्यक्ष श्री युगेश्वर पाण्डेय, पूर्व उपाध्यक्ष श्री शशि मोहन तथा मैं स्वयं सम्मिलित हुआ। सभी बिन्दुओं को बैठक में जोरदार ढंग से रखा एवं बहुत सारी दलील दिये।

बैठक में प्रस्तुत बिन्दुओं एवं विभाग की ओर से दिये गये आश्वासन एवं प्रत्युत्तर आपके अवलोकनाथ नीचे दी जा रही है।

आगामी बैठक जो बजट 2013-14 से संबंधित है, माह फरवरी 2013 में होगी। अतः आपसे अनुरोध है कि आप अपना सुझाव दिनांक 20 जनवरी 2013 तक चैम्बर को उपलब्ध करा दें जिससे कि आपके सुझाव को चैम्बर द्वारा समर्पित ज्ञापन में समाहित किया जा सके।

डी० पी० लोहिया

चेयरमैन

वैट सब कमिटी

POINTS FOR STATE LEVEL CONSULTATIVE COMMITTEE ON VAT TO BE HELD ON 24TH DECEMBER, 2012

1. At present there is 13.5% VAT on PSC Poles in Bihar whereas in neighboring States West Bengal & Jharkhand it is 5%. It would be important to mention that around 40 units manufacturing PSC/PCC Poles are functioning in Bihar but the contract for electrification works goes to big companies on turnkey basis, which may purchase of PSC/PCC poles. This may kindly be bear in mind that there is a liability of only 2% CST in case the goods are purchased from outside Bihar. In such circumstances, PSC Poles manufactured in Bihar becomes costly by 11.5% in comparison to the poles manufactured outside Bihar. This is badly hampering the prospects of PSC/PCC pole manufacturers. We, therefore, wish to request that VAT rate on PSC/PCC pole should be made 5%.
- इस पर गंभीरता से विचार करने तथा लागू करने का आश्वासन दिया।
2. You had been very kindly announced in the Budget Speech that the rate of Entry Tax would be kept at par with the rate of VAT. But still on some commodities such as Electrical Goods, the rate of Entry Tax (8%) is higher than rate of VAT(5%). We, therefore, once again request to remove such anomalies.

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— इस पर गंभीरता से विचार करने तथा लागू करने का आश्वासन दिया ।

3. Regarding "Suvidha"

(i) The Commercial Taxes Commissioner had assured that there will be four ways of connectivity ; (i) 4 times increase in the Bandwidth of BSNL's Leased line,(ii) Introduction of Optic Fiber based connectivity in the existing leased line (iii) An additional V-Sat based connectivity of 12 MBPS capacity is being made available to 50 offices operational across the State (iv) Data Card support being provided to all officers. We request that necessary steps should be taken to facilitate the dealers in getting proper connectivity.

— वाणिज्य-कर आयुक्त ने आश्वासन दिया कि 7-01-2013 तक चारों Connectivity सुचारू रूप से काम करने लगेगा ।

(ii) In the process of issuance of Token Number, a time limit has been fixed in accordance to the distance under "Suvidha" system. In this connection, we wish to submit that in a number of cases, the goods are sent by the transporters. In case of any mishap/accident, the concerned dealer may not be given information from the transporters regarding the accident/mishap, and in the meanwhile the token number issued to the dealers is "EXPIRED". So it gets added in the purchase of dealer in the "Suvidha" system which results doubling of entry for the same purchase. Therefore, it is requested that D.C./J.C. should be designated to verify the same and suitable amendment should be made in the system so that at the time of issuance of Form 'C', the dealers should not face any difficulty.

(iii) In "Suvidha" system the entries of the items is as per the original registration of TIN Number provided to the dealers but if the dealer has added any other item for trading, then he has to take the amendment and that amended items is not being uploaded accordingly.

(vi) We have observed that every now and then certain new provision is being introduced in the "Suvidha" system making it very difficult to generate road permits. For example, a new Notification No. 7276 of 5.12.2012 has recently come through which it has been made mandatory to provide the following

— वाणिज्य-कर आयुक्त ने कहा कि Dealer कभी भी "सुविधा" द्वारा टोकन को बदली कर सकता है तथा मांगी हुई सारी जानकारी को बदल सकता है । इसमें यदि कोई परेशानी आती है तो बिहार चैम्बर/वाणिज्य-कर आयुक्त को सूचना दे तो उसका निदान किया जायेगा ।

(iv) Some of our constituents have informed us that they import raw material from other countries, which comes through one invoice, the goods transported to Patna from Kolkata port in number of trucks due to heavy quantity. How do they bring many trucks in one token number?

(v) Some dealers import raw material through railway racks. The permit expires during transition. How do they bring these goods with expired token?

— अभी तक निदान नहीं निकल पाया है, इसमें प्रयास जारी है ।

information (a) name of the transporter (b) vehicle number (c) name of the owner of the vehicle d) name of the probable check post. Earlier, the department had issued advertisement that in case of need of change of vehicle number and/or transport agency or check post, the same would be done by Commercial Taxes authorities at check post. Therefore, this may kindly be noted that such type of information, which is not needed from the dealers, should not be made mandatory. Previously the dealers were issuing blank road permits to the sellers so that required information can be filled at the time of dispatch.

- (vii) TDS & MRP registered dealers are facing problems in "Suvidha" as very often the department withdraws the "Suvidha" facility to such dealers in want of tax payment whereas there are not liable to make tax deposit as the Government already deducts TDS or such dealers pays MRP at the first point.
- TDS & MRP वालों की "सुविधा" नहीं रोकती गई है और यदि ऐसा हुआ है तो बिहार चैम्बर/वाणिज्य-कर आयुक्त को सूचना दे तो उसका निदान किया जायेगा ।
4. Dealers are still facing certain problems in getting Form 'C' through online system. It should be streamlined.
- (i) Form 'C' should be automatically generated instead of circles approving it. The system can be evolved by T.C.S. by which the value of Form 'C' applied can be verified with the corresponding month of the return of the dealers and at the same time the up-to-date return and tax filed/paid can be verified.
- "C" Form का सीधा On line 1 अप्रैल 2013 से हो जाएगा ।
- (ii) Many a times Form 'C' are approved by the circles and taken out by the dealers, but subsequently after their print out is taken, some error may be in relation to the name of the selling dealers, amount, address is found. In such cases the dealers presently are not allowed to cancel such Form 'C' and apply again. This system should be rectified.
- विभाग को 5/6 दिनों में जवाब देना है । यदि ऐसा नहीं होता है तो बिहार चैम्बर/वाणिज्य-कर आयुक्त को सूचना दे ।
- (iii) From the State's revenue point – the dealers who apply for "Suvidha" for importing the goods into the State should have the Suvidha Form in a way in which the dealers can fill in the category of goods to be imported as per the rate say @ 5% or @ 13.5%.
- यह सुझाव मान लिया गया है ।
5. At present a VAT rate of 13.5% is applicable on coconut, which is widely used in performing almost all sort of Pujas. We, therefore, request you to kindly keep coconut under 0% tax category of Bihar VAT.
- इस पर 2013-14 के बजट में विचार होगा ।

6. In order to provide up to date information, there is a need to update the VAT Schedule uploaded on the department website.
 - इस पर आदेश दिया गया कि इसे तुरन्त Update किया जाय ।
- 7.(i) There is an urgent need to open a Divisional Office of Commercial Taxes Department at Chapra as in spite of the creation of Saran Division, the dealers have to visit the Muzaffarpur office for the works of Saran Division.
 - (ii) For the purpose of audit, the dealers of Chapra are required to visit the Divisional Office located in Muzaffarpur. It is therefore, requested to kindly issue necessary direction to the Commercial Taxes Department either to make separate arrangement for VAT audit at Chapra or the same should be allowed to be carried out at the Circle Headquarter at Chapra.
 - इस पर संबंधित अधिकारियों को निर्देश दिया गया कि व्यापारियों का सारा कार्य छपरा से ही हो ।
8. You had very kindly announced to do away the stamp duty worth Rs. 100/- in your budget speech for the year 2012-2013. It has not implemented so far. We earnestly request for its earliest implementation.
 - Stamp Duty को अविलम्ब समाप्त किया जाए ।
9. Some manufactures purchases LPG/Propane from Indian Oil Corporation, Barauni Depot which charges VAT@13.5%. It is consumed in the process of manufacturing such as firing of Oven. Such dealers should get Input Credit of VAT for the same otherwise they will suffer from huge loss.
 - इस पर विचार किया जाए ।
10. Some of our constituents from Begusarai are facing difficulties in getting payment of I.T.C. under provisions of Refund as unless principal Secretary cum Commissioner, Department of Commercial Taxes, Govt. of Bihar, Patna does not specify the name and authority or designate Dy. Commissioner, Commercial Taxes Anchal Office, Begusarai for payment of ITC under provisions of Refund. It is, therefore, requested that the Dy. Commissioner may kindly be designated for this purpose to do it smoothly.
 - इस पर विचार किया जाए ।
11. On repairing old plant & machinery of outside State & after repairing returning back the same to owners of plant & machinery on payment of job charges & VAT on spare part used for repairing. Import construction machinery on payment of on hire charges from outside state to use in civil contract work on returnable basis after completion of works. So how the Road Permits would be generated.
 - Plant & Machinery की “सुविधा” नहीं रेकी गई है । यदि ऐसा हुआ है तो बिहार चैम्बर/वाणिज्य-कर आयुक्त को सूचना दे ।
12. HSN Coding – It is difficult and different from the present VAT Schedule so it would upset the whole of taxable commodities. So, at present it should be kept at abeyance till an appropriate coding schedule is prepared.
 - इस पर विचार किया जाए ।

13. Bihar Settlement of taxation – dispute is still pending, so kindly get it expedited to extend its benefits to traders as well as to the State revenue.
- यह मामला अभी लम्बित है ।
14. The department is harassing the dealers in issuance of C-III certificate for supply to the Government or for the works contracts as such dealers are already registered in VAT. C-III will facilitate them for not deducting the tax at source.
- C II + CIII Certificate तुलत Issue किया जाएगा । यदि कहीं पर असुविधा हो तो बिहार चैम्बर/वाणिज्य-कर आयुक्त को सूचना दे ।

बैठक में अन्य जो बिन्दुओं पर विचार-विमर्श हुआ वह निम्न है :-

1. VAT Reimbursement - On line लागू करने की प्रक्रिया चालू है तथा लम्बित राशि का भुगतान शीघ्र करने का प्रयास किया जा रहा है ।
2. On line Return - किसी तरह की भी समस्या आने पर Help Desk जिसका नम्बर 1800-3456-102 पर सम्पर्क कर निदान निकाला जा सकता है ।
3. Professional Tax - 1000/- - 1500/- वालों को भी Annual Return भरने से छूट मिलेगी ।
