NO. TAX-64/2004.—WHEREAS, with a view to promoting rapid industrialization, the Government of Arunachal Pradesh had introduced the Industrial Policy, 2008 with host of incentives, one of the incentives being tax exemption to Industrial Unit: In the wake of such policy decision and assurance of the Government, a large number of industrial units were either set up or are in the process of being set up. However, the Arunachal Pradesh Goods Tax Act, 2005 did not provide for tax concession to the industries. Therefore, the Arunachal Pradesh Goods Tax Act, 2005 was amended by amendment Act of 2010 by inserting therein Section 3A providing for the exemption to industrial units.

NOW THEREFORE, in exercise of the powers conferred by section 6A of the Arunachal Pradesh Goods Tax (Amendment) Act, 2010 (No. 4 of 2010), the Governor of Arunachal Pradesh is hereby pleased to notify the Arunachal Pradesh Industrial Tax Incentives Order, 2010 for granting partial exemption of tax to industrial units in the manner prescribed herein, namely:

1. Short title and commencement: (1) This Order may be called Arunachal Pradesh Industrial Tax Incentives Order, 2010 hereinafter referred to as the Order.

(2) This Order shall be deemed to have come into force with effect from 23rd January, 2009, the date of commencement of the State Industrial Policy, 2008. The benefits given under the Order shall be available till the Arunachal Pradesh Goods Tax Act, 2005 remains in force.

PART - I

2. Definition of Eligibility: Following shall be the eligible industrial units for the purposes of this order:

Category “A”: The industrial units/enterprises set up after the commencement of “Industrial Policy of Arunachal Pradesh, 2008” and is in compliance with the eligibility criteria on the industrial unit as per the said Industrial Policy shall be treated as a unit eligible for benefit under this order

Category “B”: The existing industrial units/enterprises which have undertaken substantial expansion/modernisation/diversification to the extent of 25% of the original cost of plants and machinery as per the condition laid down in the “Industrial Policy of Arunachal Pradesh, 2008” shall be treated as an eligible industrial unit under category “B”.

Category “C”: The existing industrial units/enterprises which are yet to complete five years of its commercial production from the date of the commencement of the "Industrial Policy of Arunachal Pradesh, 2008" shall be treated as an eligible industrial unit also for that period under category “C”.

Provided that any industrial unit under any of the categories “A”, “B”, “C” shall not be eligible for any benefit under this order whether of its own venture or joint venture, if it is a Public Sector Undertaking under the Government of India.

Provided further that the following categories of industries shall only be eligible for any benefit under this order:

1. Industries based on agricultural, horticultural and plantation produce.
2. Industries based on non-timber forest produce: bamboo, cane (rattan), medicinal plants/herbs, aromatic grass, tea and coffee.
3. Industries based on locally available raw materials except timber.
4. Textiles (handlooms and power looms) Handicrafts and Sericulture.
3. Limits of tax exemption for the eligible units: (1) Where an eligible unit registered under the Arunachal Pradesh Goods Tax Act, 2005 (No. 3 of 2005) manufactures any goods in Arunachal Pradesh, as declared in the Act, above, ninety nine percent of the tax payable by such unit according to its return on respect of sales of such goods manufactured in such unit shall be eligible for partial exemption or continued to be eligible for such exemption until the amount of such tax payable exceeds the quantum of monetary ceiling or the period of eligibility, whichever is earlier.

(2) Subject to the provision of sub-para (i), all eligible units shall be entitled to the benefits of partial exemption of tax on sales of finished products for seven years subject to maximum 150% of fixed capital in case of Category "A" and Category "C" and 150% of additional fixed capital investment in case of Category "B", which is the monetary ceiling.

(3) Tax payable during the return by an eligible unit shall be calculated according to the following formula:

(a) Tax payable = Output Tax plus actual or notional taxable liability under the Central Sales Tax Act, 1956 (Central Act of 1956) minus input tax.

(b) The amount of tax to be eligible for partial exemption shall be ninety nine percent of the amount of tax payable in accordance with tax return and the balance one percent of the tax payable shall be deposited by the eligible unit into the Government Account. It is, however, made clear that the eligible unit shall be eligible to charge the tax amount in the tax invoice/bill/cash memorandum issued.

Explanation: Fixed capital means and includes cost of land, building, including factory shed, godown, laboratory, plant and machinery, installation charges and pre-operational expenses capitalized, electrical and such other equipments which are directly related to production activities.

4. Definition of “an industrial unit employing the people of Arunachal Pradesh”: (a) An industrial unit shall be deemed to have complied with the criteria on the industrial units employing the people of Arunachal Pradesh vide category “A”, “B” and “C” provided it has in its employment capacity with minimum prescribed percentage of its employee in the managerial cadre as well as in the non-managerial cadre from amongst the people of the State of Arunachal Pradesh, as notified by the Department of Industries from time to time.

(b) The Certificate on the exact position of the industrial units employing the people of Arunachal Pradesh shall be obtained from the concerned District Employment Officer.

5. Procedure for grant of eligibility certificate for category “A”, “B” and “C”: (1) The eligible industrial units falling under category “A”, “B” and “C” shall make an application in the formats as prescribed by the Department of Industries for issuance of Eligibility Certificate to the specified authority as notified by the Department of Industries. Such application shall be supported by all the required documents. Every such application shall be considered by the specified authority.

(2) An application for the eligibility certificate shall be verified and signed in the case of:

(a) Individual by the proprietor of the industrial unit.

(b) An association of persons by an adult member or the principal officer.

(c) A firm, by the managing partner or an adult partner of the partnership firm.

(d) A Hindu undivided or joint family, by the Karta, any adult member of the family or the manager.

(e) A company by the Managing Director, Secretary or the Chief Executive of the company.

(f) Any Government Department, by the Head of the Office concerned.

(3) The person making an application shall specify the capacity in which the application is made, verified and signed and submit to specified authority as prescribed by the Department of Industries.

(4) (a) In case an industrial unit fulfills all the condition and norms for being declared as an eligible unit for the purpose of this order, the Department of Industries shall recommend for the grant of Eligibility Certificate in favour of the industrial unit for the purpose of this order.

(b) The eligibility certificate shall be granted in the format prescribed by the Department of Industries to the eligible industrial unit of category “A”, “B” and “C” respectively by the competent authority of the Industries Department of the Government of Arunachal Pradesh.
Subject to the condition laid down in para 3 of this Order, the Eligibility Certificates issued under the Order shall be for a period of 07 (Seven) years from the date of commencement of production of an eligible unit of the category "A", or 07 (Seven) years from the date of commencement of production after the expansion/modernization/diversification by an eligible industrial unit of the category "B" and "C". This period of 07 (Seven) years shall stand reduced up to the date when the unit reaches the maximum permissible monetary limit of exemption as per, Para 3 or up to the date of closure of the eligible industrial unit of the categories "A" "B" "C" if the date of closure, if any, occurs prior to the expiry of the above mentioned period of 07 (Seven) years.

If an industrial unit to which an eligibility certificate has been granted under this order closes down or reaches the maximum limit of exemption, it shall be the duty of the unit to report within 14 days from the date of such closure in writing to the jurisdictional Prescribed Authority and the authority, which had issued the Eligibility Certificate to it. Simultaneously along with this report, it shall also surrender the original Eligibility Certificate to the authority, which had issued the same and it shall also surrender the Certificate of Entitlement to the concerned prescribed Authority. For any lapse or violation on the part of the industrial unit, it shall be liable for all penal actions under the provisions of Arunachal Pradesh Goods Tax Act, 2005 and any other laws in force.

6. Issue of Certificate of Entitlement by the prescribed authority: (1) The application for the grant of Certificate of Entitlement by category "A", "B" and "C" shall be submitted in the format of Annexure I annexed herewith. It shall be verified and signed in the same way as in the case of application for the grant of Eligibility Certificate vide Para 5(2) of the order.

(2) On receipt of the application for the grant of Certificate of Entitlement from the eligible industrial unit holding an Eligibility Certificate granted under this order by a competent authority, the Commissioner of Taxes, who shall examine as to the correctness of the particulars, furnished in the application and the documents, accompanying therewith and after making necessary checks, if satisfied, that information furnished in the application is based on the information contained in the Eligibility Certificate granted to the industrial unit concerned and any further information furnished in the application or in connection with it is correct, it shall grant Certificate of Entitlement to the eligible unit. The Certificate of Entitlement shall be effective from the date of commencement of production in case of Category "A" and from the date of commencement of production after the expansion/ modernization/diversification in respect of the eligible units falling under category "B" and "C" and it shall be valid for financial year. Such Certificate of Entitlement shall be granted in the format annexed at Annexure II, to the eligible unit of category "A", "B" and "C" within 60 days from the receipt of the application from such industrial units.

(3) The Commissioner of Taxes shall withhold the issue of Certificate of Entitlement or refuse to grant, if the application and the documents, accompanying therewith are not found to be in order and the conditions laid down for the purpose are not fulfilled or if any information furnished is not correct.

(4) A Register of the Certificate of Entitlement issued by the Commissioner of Taxes shall be maintained by him in the format annexed at Annexure III of this Order.

7. Annual Returns: In accordance with the provision of the Act and the rules framed thereunder, the eligible units shall file the tax return and annual return within the prescribed time to the jurisdictional Assessing Officer. However such tax return shall be in the formats annexed at Annexure IV and V of this Order. The Assessing Officer shall thereafter forward a copy of the return to the Commissioner of Taxes.

8. Renewal of Certificate of Entitlement: The Certificate of Entitlement shall remain valid for a year only, i.e., up to the end of financial year and thereafter shall be renewed after examination of annual return for each financial year or for a fraction of financial year till the eligible industrial unit reaches the maximum permissible monetary limit of tax exemption as specified in the para 3 of the Order. The Commissioner of Taxes shall examine the returns furnished in the format of Annexure IV and V by the eligible unit and pass necessary orders as and when the unit reaches the maximum limit of tax exemption, withdrawing the Certificate of Entitlement with intimation to the authority granting the Eligibility Certificate besides taking action, for realization of the due taxes and for violation of provisions, if any, under the provisions of the Arunachal Pradesh Goods Tax Act, 2005.

9. Particulars of Certificates of Entitlement on the invoice: The holder of the Certificate of Entitlement in the case of an eligible industrial unit shall be competent to sell its finished products in the state of Arunachal Pradesh and in the course of inter-state trade or commerce, for which the unit shall be eligible to exemption of taxes. In the tax invoice or the retail invoice, as the case may be, issued to the purchaser, the holder of the Certificate of Entitlement, in addition to his Tax-payer Identification Number (TIN) shall also clearly mention the number and date of his Certificate of Entitlement.

10. Exemption of Tax during the pendency of the applications of Eligibility Certificate: Where an eligible unit has made an application for Eligibility Certificate in accordance with this Order and such application has remained pending for disposal, the amount of tax due according to the return under the Act shall be exempted in accordance with the provisions of this Order subject to the production of a certificate from the authority competent to issue such Eligibility Certificate to the effect that the application of the unit for the Eligibility Certificate is under consideration. On the basis of such certificate, exemption of tax can be granted for a period of six months only. If the unit cannot obtain the Eligibility Certificate within such period of three
months for reasons not attributable to it, exemption of tax can be allowed for a further period not exceeding six months subject to the production of a fresh certificate from such competent authority. If for any reason, such application for Eligibility Certificate is rejected, the unit shall within thirty days from the date of order rejecting such application, make the payment of tax, which has been exempted pending disposal of such application for a Eligibility Certificate, along with the interest accrued thereon as per the provision of the Act. The Competent authority, which rejects the application for Eligibility Certificate of such unit, shall immediately send a copy of the order of rejection to the Commissioner of Taxes.

11. Termination of Eligibility Certificate as well as the Certificate of Entitlement for violation of or non-compliance with any of the conditions laid down in the order : (1) Under this order the Eligibility Certificate as well as the Certificate of Entitlement is granted to an industrial unit, which fulfils all eligibility conditions in terms of this Order to enable the industrial unit to enjoy the benefit of tax exemption in terms of this Order. Violation of any condition of the eligibility or information on any of these conditions being found false at any time after the issue of the Eligibility Certificate or obtaining of such certificate by fraud or misrepresentation or suppression of facts or failure on the part of the holder of the Certificate of Entitlement to comply with any condition, laid down in his Certificate of Entitlement or to furnish any information required by the Assessing Officer or Commissioner of Taxes with regard to the implementation of this Order shall entail the termination of both the Eligibility Certificate and Certificate of Entitlement.

(2) For violation of any condition of eligibility in reference to which the Eligibility Certificate has been granted to an industrial unit as per the provisions of this Order or it is found at any time after the issue of Eligibility Certificate to an industrial unit that the information furnished by it on any of the conditions, which had led to the issue of the Eligibility Certificate to the unit is false or it is found that the certificate was obtained by fraud or misrepresentation or suppression of facts, the competent authority of the Industries Department of the Government of Arunachal Pradesh, which had issued the eligibility Certificate shall be competent to terminate the same after giving an opportunity of hearing to the holder of the Eligibility Certificate against such termination. In the event of any such termination, the competent authority shall intimate the fact of such termination forthwith to the concerned eligible industrial unit and the Commissioner of Taxes. On receipt of such intimation, the Commissioner of Taxes shall cancel forthwith the Certificate of Entitlement issued to that industrial unit and require such unit to surrender the same forthwith.

(3) For failure on part of a holder of the Certificate of Entitlement to comply with any condition, laid down in the Certificate of Entitlement, issued to him or to furnish any information required by the Commissioner of Taxes with regard to the implementation of this Order as per this Government notification, the Commissioner of Taxes who had issued Certificate of Entitlement shall be competent to terminate the Certificate of Entitlement, after giving an opportunity of hearing to the holder of the Certificate of Entitlement against such termination. In the event of any such termination, the Commissioner of Taxes shall intimate the fact of such termination forthwith to the concerned competent authority who had issued the Eligibility Certificate to this industrial unit. On receipt of such intimation, the competent authority shall terminate forthwith the Eligibility Certificate, granted to the industrial unit and communicate the same to the Industrial unit as well as the Commissioner of Taxes.

THE ARUNACHAL PRADESH INDUSTRIAL TAX INCENTIVES ORDER, 2010

ANNEXURE - I

APPLICATION FORM FOR GRANT OF CERTIFICATE OF ENTITLEMENT
[Category “A”, “B” and “C” Unit — Para-6 (1)]

PART - I

To

The Commissioner of Taxes, Arunachal Pradesh/Prescribed Authority,

1. Shri/Smti ___________________________ Son/daughter/wife of ___________________________ residing at ___________________________ P.O. ___________________________ in the District of ___________________________ on behalf of myself and the persons, whose name and address are given in paragraph 3 on behalf of the Firm/Company/Cooperative Society/Trust doing business as (name of the Unit) P.O. ___________________________ Thana ___________________________.

Of District and with branches at ___________________________ hereby apply for a Certificate of Entitlement for exemption of tax in respect of the sale of its finished products, as specified below under the Arunachal Pradesh Industrial Tax Incentives Order, 2010.

2. I/we own an Unit, the particulars of which are furnished below :

(a) Name, location, branch(es):

(b) Date of completion of all effective steps for setting up of the unit (to be stated in case of new unit only):

(c) Description of the finished products, manufactured in the Unit:
(d) Description of goods required for use as raw materials in the manufacture of the finished products mentioned above:

(e) The Unit is in Micro/SSI/Medium/Large Sector (mention the one applicable):

(f) i. Date of commencement of production in case of a new Unit:
   (ii) Date of commencement of production after the completion of the substantial expansion in case of an existing unit undergoing substantial expansion:

(g) As envisaged in the Arunachal Pradesh Industrial Tax Incentives order, 2010:
   (i) Category “A” unit:
   (ii) Category “B” unit:
   (iii) Category “C” unit:

(Tick the one applicable and score off the rest)

3. The following person(s) is/are the proprietor/partners/Directors of the Board of Director/Secretary and President of the Co-reactive Society/Trustee and their respective Permanent Account No. (s). (PAN), given by the concerned Income Tax Authority.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Permanent Address</th>
<th>Present Address</th>
<th>Age</th>
<th>Father's Name</th>
<th>PAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. An attested photocopy of the Eligibility Certificate granted to my/our Unit as started above (mention the authority who has granted the Eligibility Certificate)................. is enclosed herewith.

5. Declaration:

I/we hereby solemnly declare that the information furnished in this application for the grant of Certificate of Entitlement for claiming the exemption of tax are correct and true to the best of my/our knowledge and belief.

Seal: 
Date: ............... Name of the applicant in full ——
Place: ......... (In block letters)

His/Her status in relation to the Unit mentioned above ——

[ N.B.: This application shall be verified and signed by the person(s) as stated in the para 5(2) of this Order ]

PART — II

Acknowledgment:

Received the application in the PART - I from —— for the issue of a Certificate of Entitlement.

Seal: 
Date: ............... Place: .........

Signature of the Commissioner of Taxes/Prescribed Authority
THE ARUNACHAL PRADESH INDUSTRIAL TAX INCENTIVES ORDER, 2010
ANNEXURE - II
CERTIFICATE OF ENTITLEMENT
[Category “A”, “B” and “C” Unit — Para-6 (2)]

Certificate of Entitlement No. ........................................

This is to certify that the unit in the name and style of M/s ...................................................... situated at ...................................................... (place) having TIN ................................................................ under the Arunachal Pradesh Goods Tax Act, 2005 and holding Eligibility Certificate Number ...................................................... dated ...................................................... is entitled for exemption of tax in accordance with the provisions of the Arunachal Pradesh Industrial Tax Incentives order, 2010.

The dealer is entitled for exemption of tax to the extent of Rs. ...................................................... within the period from ...................................................... to ...................................................... in respect of sale of its finished products (s) namely ...................................................... subject to renewal from year to year.

Date of issue ......................................................

Place ......................................................

(* Strike out whichever is not applicable)

The certificate is renewed and the period of validity is extended as specified in columns (2) and (3) below -

<table>
<thead>
<tr>
<th>Serial No. of renewal</th>
<th>From (date)</th>
<th>To (date)</th>
<th>Total amount of exemption availed before the renewal period</th>
<th>Remaining amount of exemption for the renewal period</th>
<th>Initial of the ACT/IST with date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

THE ARUNACHAL PRADESH INDUSTRIAL TAX INCENTIVES ORDER, 2010
ANNEXURE - III
REGISTER OF CERTIFICATE OF ENTITLEMENT
[Para-6 (4)]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and address of the person to whom issued</th>
<th>Name(s) of the Unit(s)</th>
<th>No. and date of issue of Certificate of Entitlement</th>
<th>Category of the unit(s) “A”, “B” or “C”</th>
<th>Finished product(s) manufactured by the unit(s)</th>
<th>Raw Materials used in the unit(s)</th>
<th>Period of validity of Certificate of Entitlement</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Tax Return by an Eligible Unit Claiming Exemption of Tax

1. Tin

2. Tax Period

3. Name and style of the business

4. Address

5. (a) Name of the goods manufactured
   (b) No. and date of Eligibility Certificate granted
   (c) No. and date of Certificate of Entitlement granted
   (d) Amount of fixed capital investment
   (e) Monetary ceiling
   (f) Time limit

<table>
<thead>
<tr>
<th>Purchases/Import in the Month (INPUT)</th>
<th>Value excluding Tax (A)</th>
<th>Tax Claimed (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Exempt or non-creditable Purchases</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>7. 1% Rate Purchases</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>8. 4% Rate Purchases</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>9. 12.5% Rate Purchases</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>10. 20% Rate Purchases</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>11. Total amount of input tax</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sales in the Month (OUTPUT)</th>
<th>Value Excluding Tax (A)</th>
<th>Tax Due (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Exempt Sales</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>14. Zero Rate Sales—Others (CST Sales)</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>15. Tax due on Purchase of goods</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>16. 1% Rate Sales</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>17. 4% Rate Sales</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>18. 12.5% Rate Sales</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>19. Total Amount of Output tax</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
</tbody>
</table>

**TAX CALCULATIONS:**

22. Add/less : adjustment to output tax, if any (specify) | Rs. | Rs. |
23. Total Output tax [(21)+(22)]     | Rs.                     | Rs.         |
24. Tax liability under the Central Sales Tax Act (as performance separate Statement) | Rs. | Rs. |
25. Total tax liability before adjustment of input tax credit | Rs. | Rs. |
26. Input tax credit on purchases    | Rs.                     | Rs.         |
27. Input tax credit on imports      | Rs.                     | Rs.         |
28. Add/less : adjustment to input tax, if any (specify) | Rs. | Rs. |
Add: ITC balance brought forward from previous period | Rs. | Rs. |
29. Net Input tax credit \[ (26) + (27) - (28) \] 
30. Tax Payable \[ (25) - (29) \]  
   ITC balance carried forward to next period \[ (29) - (25) \] 
31. Less: Tax exemption claimed 99% of tax payable at (30) 
32. Tax payable @ 1% of tax payable 
33. Interest, penalty or other dues 
34. Total dues 
35. Less: sales tax deducted at source 
36. Balance due/excess paid 
37. Tax paid 
38. Refund claimed 

**Déclaration**

I,.............................................do solemnly declare that to the best of knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from ............... to ..................

(Signature) .............................................
Status whether Proprietor/Karta/Partner/
Director/Manager/Chief Executive/
Authorised Signatory.
(Tick whichever is applicable)

THE ARUNACHAL PRADHSH INDUSTRIAL TAX INCENTIVES ORDER, 2010  
Annexure - V 

ANNUAL RETURN TO BE FURNISHED ELEIGIBLE UNIT  
[Para -7]  
PART - A

<table>
<thead>
<tr>
<th>1. Tin</th>
<th>2. Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

3. Name and style of the business
   Name of the goods manufactured
   No. and date of Eligibility Certificate granted
   No. and date of Certificate of Entitlement granted
   Amount of fixed capital investment
   Monetary ceiling
   Time limit

PART - B

4. Aggregate amount received or receivable in connection with all sale (including inter-state sales, exports, stock transfers, work contract, lease etc.)

5. Deductions:
   (a) Sales of goods in the course of inter-state trade or commerce (furnish a separate sheet showing sales made at different rates)
   (b) Sales outside the State/Stock transfer
   (c) Sales outside of goods in the course of export out of India
   (d) Sales of goods in the course of import into India
   (e) Sales in the State of exempted goods specified in the First Schedule

6. Turnover of sales taxable under the Arunachal Pradesh Goods Tax Act, 2005
PART - C

7. Taxable turnover of goods taxable at every point of sale and tax payable thereon as per Schedules except First Schedule

<table>
<thead>
<tr>
<th>Sale proceeds of taxable goods (excluding VAT)</th>
<th>@ 1%</th>
<th>@ 4%</th>
<th>@ 12.5%</th>
<th>@ 20%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less : goods returned (rule 9)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less : other admissible deductions (if any)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Taxable Turnover</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Tax payable</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total amount of output tax</td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

PART - D

8. Purchases of taxable goods made in the State and tax paid thereon

<table>
<thead>
<tr>
<th>Purchases (excluding VAT)</th>
<th>@ 1%</th>
<th>@ 4%</th>
<th>@ 12.5%</th>
<th>@ 20%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less : goods returned (rule 9)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less : other admissible deductions (if any)</td>
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</tr>
<tr>
<td>Net Purchases</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total amount of input tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PART - E

9. Import of taxable goods made in the States and Entry tax paid thereon

<table>
<thead>
<tr>
<th>Import of taxable goods (excluding VAT)</th>
<th>@ 1%</th>
<th>@ 4%</th>
<th>@ 12.5%</th>
<th>@ 20%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less : goods returned (rule 9)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less : other admissible deductions (if any)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net imports</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Entry Tax paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total amount of input tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PART - F

10. Calculation of total taxes and interest payable and paid

<table>
<thead>
<tr>
<th>Inner Column</th>
<th>Final Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Output tax payable</td>
<td>Rs.</td>
</tr>
<tr>
<td>(b) Add/Less : adjustment to output tax, if any (specify) as performanceAnnexure 4</td>
<td>Rs.</td>
</tr>
<tr>
<td>(c) Total Output tax [(a)+(b)]</td>
<td>Rs.</td>
</tr>
<tr>
<td>(d) Central Sales Tax payable</td>
<td>Rs.</td>
</tr>
<tr>
<td>(e) Total tax payable [(c)-(d)]</td>
<td>Rs.</td>
</tr>
<tr>
<td>(f) Input tax credit on purchases</td>
<td>Rs.</td>
</tr>
<tr>
<td>(g) Input tax credit on imports</td>
<td>Rs.</td>
</tr>
<tr>
<td>(h) Add/Less : adjustment to input tax, if any (specify)</td>
<td>Rs.</td>
</tr>
<tr>
<td>(i) Add : ITC balance brought forward from previous period</td>
<td>Rs.</td>
</tr>
<tr>
<td>(j) Net Input tax credit [(f)+(g)+(i)]</td>
<td>Rs.</td>
</tr>
<tr>
<td>(k) Tax payable [(e) — (j)]</td>
<td>Rs.</td>
</tr>
<tr>
<td>(l) ITC balance carried forward to next period</td>
<td>Rs.</td>
</tr>
<tr>
<td>(m) Tax exemption claimed [99% of tax payable as per (k)]</td>
<td>Rs.</td>
</tr>
<tr>
<td>(n) Tax payable (1% of tax payable)</td>
<td>Rs.</td>
</tr>
<tr>
<td>(o) Interest, penalty or other dues</td>
<td>Rs.</td>
</tr>
<tr>
<td>(p) Total dues</td>
<td>Rs.</td>
</tr>
<tr>
<td>(q) Less : sales tax deducted at source</td>
<td>Rs.</td>
</tr>
<tr>
<td>(r) Balance due/excess paid</td>
<td>Rs.</td>
</tr>
<tr>
<td>(s) Tax paid</td>
<td>Rs.</td>
</tr>
<tr>
<td>(t) Refund claimed</td>
<td>Rs.</td>
</tr>
</tbody>
</table>
DECLARATION

I, ..........................................................................................................., son/daughter/wife

of ......................................................................................................... in the capacity of M/s ...........................................................................................................................

do solemnly declare that to the best of my knowledge and belief, the information furnished in this return and the Annexures accompanying it is correct, true and complete in every material particular.

Date........................................................................................................

Place......................................................................................................

(Signature)........................................................................................................

Status whether proprietor/Karta/Partner/

Director/Manager/Chief Executive/

Authorised signatory.

(Tick whichever is applicable)

Bandhana Deori,

Secretary Excise and Taxation Department,

Government of Arunachal Pradesh,

Itanagar.

Order in the name of the Governor.