

WELCOME TO BIHAR COMMERCIAL TAXES



FROM TELANGANA COMMERCIAL TAXES



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A large, dense bouquet of red roses, filling the right side of the image. The roses are in various stages of bloom, showing deep red petals with some lighter centers. The bouquet is set against a light, slightly blurred background.

MCR HRD

Welcome

CHECK POSTS

Definition:

- **A point where a check is performed:**
- **Vehicles are stopped at several check points along the border, for official identification, verification of statutory documents and inspection, etc**

Organization structure of Check posts:

For effective vigilance upon transport of goods between the states, there are Check posts established at various points bordering the state.

There are two categories of Check posts.

1. Integrated Check post (ICP)
2. Border Check post (BCP)

1. Integrated Check post (ICP)

The integrated check posts consists of personnel from Commercial Taxes Department, Revenue State Excise, Agriculture department, Forest department and Mining department etc.

The ICP is headed by one Administrative Officer in the cadre of Deputy Commercial Tax Officer (DCTO).

2. Border Check post (BCP)

The Border Check posts are exclusive establishments of the Commercial Taxes Department with a cadre strength of 2 Assistant Commercial Tax Officers, 2 Junior Assistants and 1 Office subordinate.

The working hours for each batch of the above said personnel are 12 hours.

Administration / Monitoring:

- **At State level, the Check posts are monitored by Additional Commissioner (C.T) Enforcement Wing and at Division level by the Deputy Commissioner (CT).**
- **Maintaining the Data base :**
- **The Junior Assistants are provided with security I.D. and Password to upload data of incoming and outgoing vehicles and can be verified by all the assessing authorities of the state through the Department Portal.**

Procedure of Tax Collection

- There are two modes of disposal at Check posts:

PROCEDURE:1:

- At the time of intercepting of vehicle at check posts, upon deficiency of stipulated documents is checked and a check slip is issued. Upon identification of any lacunae in such check slip the taxes and penalties imposed are to be paid for release of vehicle. However, during holidays the personnel at Check Posts itself collect vide cash receipts.

PROCEDURE:2

- Issue of VAT 610 Notice to detain the vehicle and take further follow-up action as per Act and Rules

Work at Check posts:

- The incoming and outgoing goods vehicles are checked for:
 - Proper transportation documents
 - Way Bills
 - Transit Passes
 - Description of goods, Quantity and Commodity classification
- For goods vehicles passing through the state Transit Passes are issued by collecting User Charges of Rs. 50/- and in case of not surrendering the Transit passes at the Outgoing Check Post, Transit Pass's assessment will be done by the Check Post Administrative Officer and demand shall be raised assuming the goods got disposed off by way of sale within the state.

What is to be done with Incoming Goods vehicle at Checkpost

- Check post officer shall examine these documents and if these documents are in order, DEO shall be asked to make entry of the relevant documents in the computer software. The details that are captured into the software are:
 - **Serial Number** of the invoices (if more than one invoice is being carried, then all details of all the invoices must be entered)
 - **Name of the consignor**
 - **Registration Number** of the consignor
 - **Full address** of the consignor
 - **Name** of the consignee and his T.I.Number under the APVAT ACT & RULES, 2005
 - **Details of commodity** being transported and the quantity
 - **Transporter's name**
 - **Vehicle registration number**
 - **Date** of the **invoice** raised

What is to be done with outgoing goods vehicle at Checkpost

- **Serial Number** and date of the invoice of the consignor (who is an APVAT dealer)
- **Name of the consignor**
- **Registration Number** of the consignor
- **Full address** of the consignor
- **Name** of the consignee and his local registration number (**including TIN**) if any, under that relevant state to which the goods are being consigned
- **Details of commodity** being transported, the quantity and the Value
- **Transporter's name**
- **Vehicle registration number**
- The relevant lorry receipts
- Delivery Challans etc.
- Once this customary check is over and the requisite details are captured at the checkposts, the exit pass is given to the transporter, who then receives the same and proceeds towards his destination.

STATUTORY PROVISIONS LAID UNDER VAT ACT & RULES 2005: ESTABLISHMENT OF CHECK POSTS

- **SEC 45.** (1) If the Government or the Commissioner considers it necessary that with a view to prevent or check evasion of tax in any place or places in the State, it is necessary so to do, the Government or the Commissioner may, by notification, direct the setting up of a check post or the erection of a barrier, or both, at such place or places as may be notified.

- (2) At every check post or barrier mentioned in sub-section (1), or at any other place when so required by any officer, the driver or any other person in charge of goods vehicle or vessel shall stop the vehicle or vessel as the case may be, to examine the contents in the vehicle or vessel and inspect all records relating to the goods carried,

whether such sale or purchase is liable to tax and if so;-

- (a) whether such tax has been paid; or
- (b) whether the sale or purchase of the goods carried has, for the purpose of payment of tax been properly accounted for in the bills of sale, or delivery notes or such other documents as may be prescribed.

- (3) If on such examination and inspection it appears:-
 - (a) (i) that the tax, if any payable in respect of the sale or purchase of the goods carried, has been paid; or
 - (ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax been properly accounted for in the documents referred to in clause (b) of sub-section (2); the said officer shall release the goods carried;
- (b) (i) that the tax, if any, payable in respect of the sale or purchase of the goods carried has not been paid; or
- (ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax not been properly accounted for in the documents referred if it is necessary to detain the goods he shall detain the goods and direct the driver or any other person in-charge of the goods vehicle to pay such tax, or to furnish security for an amount equal to two times the amount of tax payable

- (4) If the tax is paid or the security is furnished, then the goods so detained shall be released forthwith.
- (5) The driver if so required, give his name and address and the name and address of the owner of the goods vehicle or vessel as well as those of the consignor and the consignee of the goods.
- (6) If the tax directed to be paid or the security directed to be furnished under sub-section (3) is not paid and furnished and if the said officer is satisfied, if it is necessary to detain the goods, he shall detain so much of the goods as are approximately equal in value to the amount of tax directed to be paid as long as may reasonably be necessary :
- Provided that no such goods shall be detained by the said officer for more than three days except with the permission of the next higher authority.

- (7) (a) Where goods are carried without paying tax, if any, payable or goods are carried without being properly accounted for in the documents referred the said officer shall collect the tax payable and penalty after giving a reasonable opportunity to the person likely to be effected, against the proposed penalty;
- (b) Any such officer shall have power to seize and confiscate any goods where such goods are carried in the goods vehicle without any documents or covered by fictitious documents :
- Provided that before taking action for the confiscation of goods under this sub-section, the officer shall give the person affected an opportunity of being heard.

- (8) In case the goods detained under sub-section (6) are subject to speedy and natural decay, and in the case of the goods, where no claim is made within the prescribed period, the said officer shall, subject to such conditions as may be prescribed, sell such goods in open auction and remit the sale proceeds thereof in a Government treasury :
- Provided that if the said officer is an officer below the rank of a Deputy Commercial Tax Officer having jurisdiction.
- (9) Any person entitled to such sale proceeds shall, on application to the authority prescribed and upon sufficient proof, be paid the sale proceeds, after deducting the expenses of the sale in respect of the sale or purchase of the goods in question.

SEC 46. (1) Where a carrier to whom goods are delivered for transmission, before delivery is taken from him, keeps the said goods in any office vehicle or any other place, any officer not below the rank of Dy C.T. O, shall have power to enter into and search such office, vehicle or other place of business to examine the goods and inspect all records relating to such goods.

- (2) Any such officer shall have power to seize and confiscate any goods which are found in any office or any other place of business where such goods are not covered by any document or covered by fictitious documents after giving due opportunity of being heard.

• Transit Pass

- **SEC 47.** Where a vehicle carrying goods coming from any place outside the State and bound for any other place outside the State, pass through the State, the driver or other person-in-charge of such vehicle shall obtain in the prescribed manner a transit pass from the officer-in-charge of the first check post or barrier after his entry into the state and deliver it to the officer-in-charge of the last check-post or barrier before his exit from the State, failing which it shall be presumed that the goods carried thereby have been sold within the State by the person-in-charge in accordance with the provisions of the Act:
 - the burden of proving that the goods have actually moved out of the State shall be on the owner or person-in-charge of the vehicle.
 - If a vehicle is hired for transportation of goods by any person, the hirer of that vehicle shall be deemed to be the owner of the vehicle.

- **SEC 48.** The owner or other person in charge of goods vehicle or vessel shall carry with him:-
 - (a) bill of sale or tax invoice or delivery note;
 - (b) log book or goods vehicle record or trip sheet; and
 - (c) such other documents as may be prescribed,

- **SEARCH, SEIZURE, CONFISCATION AND ACQUISITION**

- **Rule 52. Search as per the procedure prescribed in Cr.P.C. 1973:**
 - 1) Where any officer duly authorized under Section 43, conducts a search godown, vehicle, or any premises or place where he has reason to believe that the dealer keeps goods, accounts of his business, he shall as far as possible follow the procedure prescribed in the Code of Criminal Procedure, 1973

- The accounts and registers so seized shall not be retained by such officer for more than thirty days at a time without the permission of the next higher authority.
- **Rule 53. Seizure and confiscation of goods:**
- 1) If any officer authorized under Section 43, finds any goods in any office, vessel or any other place of business of a dealer which have not been accounted for in the accounts, in the course of his business, the officer may, for reasons to be recorded in writing, seize such goods. The order of seizure on Form 603 shall specify the description, the quantity and the value of the goods seized. A copy of it shall be served on the dealer or the person in charge of the goods.

- 3) In cases not failing under sub-rule (2), if the whole or any part of the goods, seized under sub-rule (1) are of a perishable nature, the officer may sell them or get them sold, in public auction as laid down in sub-rules (8) to (17).
- Provided that the notice of fifteen days laid down in sub-rule (9) below shall not apply to the public auction of goods of perishable nature and in lieu of the same, the officer shall cause adequate publicity through displaying a notice on the notice board of his office.

• confiscation and public auction

- 4) Any such officer, after making such enquiry also If the owner is not ascertained even after the enquiry, the officer shall order confiscation of the goods. A copy of the order of confiscation on Form 605 shall be served on the owner of the goods if he is ascertainable.
- 5) The goods confiscated under sub-rule (4) shall be sold in public auction as laid down in sub-rules (8) to (17).
 - 7) In case wherein a confiscation order has been passed in respect of goods, If the officer is satisfied that there has been no evasion he may order in writing, the release of the goods confiscated or if such goods had already been sold and delivered, the refund of the sale proceeds of the goods, less the expenses incurred for safe custody of the goods and other charges. If the officer is not so satisfied, shall not be refunded, as the case may be

- 8) The officer who detained the goods shall cause to be published in the notice board of his office a list of the goods detained and intended for sale with a notice On Form 606 under his signature, specifying the place where and the date on, and the hour at which the detained goods will be sold in open auction and shall also display copy of such list and notice in the office of the Commercial Tax Officer having jurisdiction over the place where the goods were detained.
- 9) A notice of fifteen days shall be given before the auction is conducted.
- 10) Intending bidders shall deposit as earnest money a sum equal to five percent (5%) of the estimated value of the goods.

- 13) a) The auction purchasers shall pay to the officer conducting the auction the sale value of the goods in cash immediately after the sale and shall not be permitted to carry away any part of the goods until he has paid in full and until the sale is confirmed by the authority specified in sub-rule (11).
- b) The officer receiving the value of the goods in cash shall issue a receipt on Form 607 to the person making such payment.

- 14) Where the purchaser fails to pay the purchase money the earnest money deposited by the defaulting bidder shall be forfeited to the Government and the goods shall be resold in the auction. The procedure prescribed for the first auction shall be followed for conducting the subsequent auction.
- 15) If any order directing detention is set aside on appeal or revision, the goods so detained, if they have not been sold in auction, shall be released and if they have been sold, the proceeds thereof shall be paid to the owner of the goods, deducting the expenses incurred from the time a detention of the goods to the time they were sold in auction.

Rule 54. Acquisition of goods.

- The goods acquired under Section 44 shall be sold in public auction by any officer not below the rank of the Commercial Tax Officer having jurisdiction over the area and shall pass orders within fifteen days from the date of such acquisition, sanctioning payment of compensation to the owner of the goods.

MOVEMENT OF GOODS/GOODS VEHICLES AND CHECK-POSTS

- **Rule 55. Movement of Goods in Goods Vehicles.**
- Every dealer who consigns goods by a goods vehicle shall make out or print a waybill in Form X or Form 600 in triplicate and issue the original and duplicate thereof duly signed by him or his manager or agent to the owner or the other person in charge of the goods vehicle.
- For sensitive goods, an Advance Waybill shall be issued by the consignee dealer and should accompany the goods in transit.
- Every person obtaining the Way Bills under sub-rule (i) shall keep and maintain a register in Form 601 showing a true and correct account of the way bills obtained, used and held in stock by him.
- If any statutory form is lost, dealer shall furnish an indemnity bond for each way bill lost. Any dealer giving an incorrect and untrue declaration shall be deemed to have committed an offence under the Act.

- Where such goods are transported for more than one consignee in other states and where such transport of goods , shall submit details of the goods being carried in Form 651 at the Exit Check post in the State, original copy of it is retained and duplicate of the same form is carried along with the consignment.
- In case of courier and parcel offices , shall submit the duplicate copies of Forms-650 and 651 for each month to the Deputy Commissioner having jurisdiction over the area where their registered office of such vehicles, buses and vessels carrying goods are located.

- **Rule 56. Procedures and powers of officers at Check-posts.**
- The officer in charge of the Check post or any other officer authorized shall have the power to stop and inspect any goods vehicle, and all the records. If on such inspection, it is found that there is any discrepancy in the goods or any defect in the records or if any other omission or irregularity is detected; the officer shall issue notice on Form 610 specifying the description, the quantity and the value of the goods proposed to be detained.
- The security shall be an amount equal to two times of the tax payable and tax receipt shall be issued.

- where the tax and the security directed to be paid or furnished is not paid or not furnished, the officer concerned who detained the goods, shall pass an order specifying the description, quantity and value of the goods detained and the reasons for such detention and forwarded to the next higher authority, the Commercial Tax Officer of the area having jurisdiction over the Check Post.

- where no claim is made for the goods detained within the time prescribed in the detention order or where the goods detained are subject to speedy and natural decay, the Commercial Tax Officer having jurisdiction over the Check post or the area where the detention was made, shall cause sale of such goods in open auction and remit the sale proceeds thereof in a Government treasury provided that, a notice of fifteen days is given before the auction is conducted in respect of goods which are not subject to speedy and natural decay;

- when the goods are being transported to any destination within the State by a transport operator notified by the Commissioner, the Officer-in-charge of the check post or any other officer authorized detecting any discrepancy in the goods or any defect in the records or any other omission or irregularity shall, instead of detaining the goods at the check post serve a notice of offence on the approved transport operator and permit such operator to carry the goods to the destination within the State, provided the approved transport operator undertakes to part with the goods only after the receipt of the release order from the authority prescribed having jurisdiction over the destination.

Rule 57.Procedures and powers of officers at other places:

At any place other than a check post or a barrier, the driver or any other person in-charge of a goods vehicle or boat or a vessel as the case may be, on demand, by an officer authorized, shall stop the vehicle or boat, as the case may be , and allow the officer to examine the contents in the vehicle or boat or vessel and inspect all records relating to the goods carried and take necessary action in case of irregularity.

- **Rule 58. Transit Movement**

In order to obtain a transit pass under Section 47 the driver or the person in charge of the goods vehicle shall submit such documents and furnish such information which may be relevant or necessary along with payment of a fee of Rs.50/- and obtain TRANSIT PASS and shall tender the original copy to the officer-in-charge of the last check post or barrier before his exit from the State.

In case the original copy of the transit pass is not received back within thirty days of its issue the officer – in –charge of the first check post shall send a report to the Commercial Tax Officer prescribed who shall assess the owner of the goods vehicle as specified in section 47 of the Act

- **FORMS AND PROFORMAS UNDER VAT ACT AND RULES USED FOR CHECK-POSTS**

CHECK LIST (OUTGOING VEHICLES)

Vehicle No.

Name of the Firm:

Commodity:

- 1 Invoice/Delivery Challan/Stock transfer Memo/Central Excise Gate document (of the Seller/Consignor) not produced.
- 2 CST way bill issued by Seller/Consignor not produced.
- 3 TIN Number of the consignor and consignee not mentioned on documents.
- 4 Date not mentioned in the documents indicated at Sl. No.1.
- 5 Declaration of Non Dealers of AP not produced.
- 6 Other Certificate not produced where ever necessary.
- 7 Variation in quantities mentioned in the documents indicated at Sl. No. 1 and actual quantities in the vehicle.
- 8 Time allowed for rectification
- 9 Remarks:
- 10 Action taken while allowing the vehicle to pass:
Opportunity to rectify documents
Rectified and allowed on :
given on :
Date & Time

Signature:

Name of the Officer:

Designation: Asst.Commercial Tax Officer, (ICP)

Issue of VAT 610 Notice to detain the vehicle.

GOVERNMENT OF ANDHRA PRADESH

COMMERCIAL TAXES DEPARTMENT

NOTICE OF DETAINING THE GOODS AT CHECKPOST

[See Rule 56(1)(a)]

FORM 610

- 01. Office Address:
- Vehicle
- (A) Outgoing (B) Incoming
- 03. TIN / GRN
- 04. Sl.No. in the register of check of vehicle
- 05. Date and hour of check
- 06. Vehicle / Vessel Number
- 07. Name of Driver with Address
- 08. Name and Address of the Owner of the

- goods (Consignor)
- 09. Name and Address of the Consignee
- 10. Nature of goods
- 11. Quantity
- Total value of the goods
- Whereas on inspection of your vehicle / vessel the following irregularities have been identified.
- a)
- b)
- You are therefore directed to:
- 1)
- 2)
- In view of the above, the goods mentioned above are hereby detained under Sub-Section (6) of Section 45 of AP VAT Act, 2005 read with Rule 56 of AP VAT Rules 2005 and you are requested to reply to this notice arranging the discharge of tax and other amounts due under the provisions of the Act as stated above.

**CTO's Office, Chandra Motors, Hero Honda Show Room, IInd
Floor, Dasnapur, Adilabad**
Phone No.

- Opportunity to rectify documents
given on :
Date & Time
Rectified and allowed to pass on :
Date & Time
Signature:
Name of the Officer:
Designation: Asst.Commercial Tax Officer,
Integrated Check Post,
Bhoraj.
Mobile No.:

Forms Used at Check Posts:

Check Slip:

- CHECK LIST (INCOMING VEHICLES) Check Slip No.

Vehicle No.

Name of the Firm: _____

- Commodity:

- 1 Invoice/Delivery Challan/Stock transfer Memo/Central Excise Gate document (of Seller/Consignor) not produced.
- 2 Advance way bill issued by Buyer/Consignee not produced for sensitive goods.
- 3 TIN Number of the consignor and consignee not mentioned on documents.
- 4 Date not mentioned in the documents indicated at Sl. No.1.
- 5 Other Certificate not produced where ever necessary.
- 6 Variation in quantities mentioned in the documents indicated at Sl. No. 1 and actual quantities in the vehicle.
- 7 Time allowed for rectification
- 8 Remarks:
- 9 Action taken by authorities while allowing the vehicle to pass

3) VAT FORM 615:
DECLARATION FOR OBTAINING A TRANSIT PASS
[See Rule 58(1)]
FORM 615

To

_____ ,
Sri _____ S/o. _____ resident of
_____ (full address) hereby declare that I am the
owner/driver/person-in-charge of the goods vehicle bearing No: _____
belonging to _____ (Name and full address of the
owner/transport agency).

2) I hereby declare that the consignments detailed in the Annexure being carried by the above vehicle are for delivery in other States. These goods will not be unloaded or delivered anywhere in the State of Andhra Pradesh.

3) I also declare that my vehicle will cross Andhra Pradesh border through the last check post at _____ on or before _____ (date) by _____ hours.

4) I further declare that the information furnished in this declaration including the Annexure is true and complete to the best of my knowledge and belief.

- **ANNEXURE**

Sl.No. Particulars

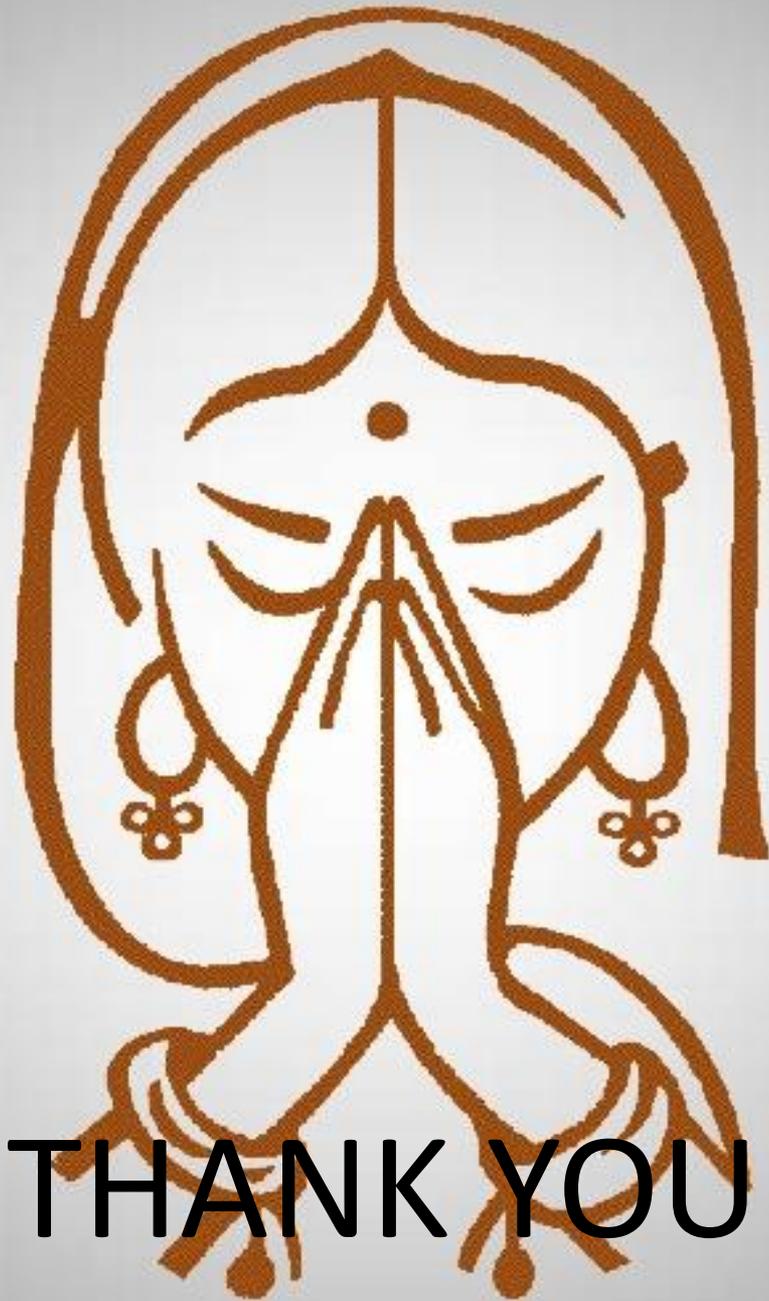
1. Description of goods
- 2 Quantity
- 3 Value
- 4 Name and full address of the Consignor with TIN
- 5 Name and full address of the consignee with TIN
- 6 Sale Bill No. and Date
- 7 Way Bill/ Delivery note/Stock transfer Memo No.
- 8 L.R No. and Date
- 9 Permanent address of the driver with driving Licence No:
- 10 Name and full address of the Head Office/ Branch of the transport agency in Andhra Pradesh
- 11 Name and full address of the Head Office of the transport agency in the States

Place:

Signature

Date:

Status



THANK YOU