

**THE MEGHALAYA VALUE ADDED TAX RULES, 2005**

**FORM – 3**

**(See Rule – 9)**

**Option under Section 17 of the Meghalaya Value Added Tax Act, 2003.**

To,

The Superintendent of Taxes,  
Circle \_\_\_\_\_ .

I \_\_\_\_\_ (Name of dealer) \_\_\_\_\_ (address)  
holding Taxpayer Identification Number (TIN) \_\_\_\_\_ under the  
Meghalaya Value Added Tax (MVAT) Act, 2003 hereby give the option for payment of  
composite tax in lieu of tax by way of composition for the year \_\_\_\_\_ as provided for  
under Section 17.

For the said purpose I hereby declare that :-

- (i) I did not import goods from outside the State for the purpose of carrying out my business;
- (ii) No input tax credit was availed by me for purchase made from other registered dealer;
- (iii) My gross turnover of sale during the year \_\_\_\_\_ did not exceed Rs. 5,00,000/- (Rupees Five lacs):
- (iv) I did not issue tax invoice to any dealer who had purchased the goods from me.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature of the dealer