

THE MEGHALAYA VALUE ADDED TAX RULES, 2005

FORM – 25A

[see Rule 39(5)(c)]

CERTIFICATE OF NO DEDUCTION OF TAX AT SOURCE

Series

Book No.

Serial No.

An application in Form 24A has been received from (name of proprietor/ partner/ director/ manager/ secretary/ office – incharge) (name and style of business) a recognized dealer holding Registration Certificate No. Under the Meghalaya Value Added Tax Act, 2003 (Act No. 2 of 2005 as amended) and duly supported by documents as hereunder mentioned –

- 1.
- 2.
- 3.
- 4.
- 5.

And after having gone through the said documents I am satisfied the the contract No. dated pertaining to (nature of contract) is –

- i. *A direct supply of goods*
- ii. *An indivisible works contract*
- iii. *A divisible works contract*
- iv. *A contract involving labour and/or services only*

I, therefore, certified that on the value of the contract No. dated payable to the dealer (name of the contractor/ supplier) against voucher/ bill No. dated for ₹..... (Rupees)

No tax is deductible at source for the following reasons: -

- a. Dealer has no liability to pay tax.
- b. Dealer has paid the tax payable by/due from him as per tax return for period ending vide T/C No. dated

Seal: -

Date: -

Signature
Superintendent of Taxes

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**Strike out whichever is not applicable*