

**State Finance Minister-rangchi Rikgimin Bil  
Man.gipa Committee Ba Dol-ni State Level Value  
Added Tax (VAT)-Ni Bidingo Kan.dike Talatani  
Lekka (White Paper)**



**1999 Bilsini November 16 tariko pilak Chief Minister-rangchi tom.e ra.chakgimin Resolution-o ( Ja.pang Katta Bimiko) pangchake India Sorkarini Ministry of Finance ia Bil Man.gipa Dol ( Empowered Committee) ko rikaha.**

**New Delhi  
January 17, 2005.**

**Meghalaya Sorkari Kajinarangni (Taxation) Departmentni  
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chappa ka.ataha.**

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## **AGANSOANI ( PREFACE )**

**STATE LEVEL VALUE ADDED TAX ( VAT)** ko mai bimango rik.gen uko **STATE FINANCE MINISTER-**rangni bil on.e **pak.watgimin Dol ( Empowered Committee)** rangchi pil.ni pil parake chanchigrike tom.achi ia White Paper ba kan.dike talatani lekkako ong.ataha.

Da.o jarikenggipa Sales Tax-ni niam aro bimangna bate ia **“White Paper”**-o mesokenggipa State Level VAT- ara adita nambata namgnirangko man.batani gnang. A.palchiko bosturangko ra.baani tax-ko krae hisap ka.e komiatani (Set-off for Import Tax) aro a.palchiko bregimin bosturangko palani tax-ko hisape dongimin niam-o pangchake krae tax-ko ra.ani aro da.o jarikenggipa tax-ni niamo bojarang, jekae, Turnover Tax, Sales Tax Surcharge, Additional Surcharge, Special Additional Tax aro ugita rokom rokom tax gatdapani bojarang unbaksana ia ja.rikenggipa Central Sales Tax (C.S.T) ko ka.sne ka.sne bilsi 1 ba bilsi 2 ni gisepo gimaatangnok. Iani a.sel chu.gimik Tax-ni boja pilakchin apsangrik sualgrikani ja.mano bosturangni damba namen tang.ongnok ine ka.dongsoengani gnang. Bostu bikotgipa (Manufacturer) aro badinggipa (Traders) an.tangtangchi tarigimin ( Self – Assessment) business-tangko badita gamna nanga hisape ka.ani systemchi da.o ja.rikenggipa Inspection ba

check ka.aniko ia gital tax niam VAT-o ka.sne nangani kri bodli ka.skagnok. Tax-ni niamrang donnuani gri ma.sina altugipa ong.skagnok. Ian tax gamna sikaniko nambatatan baksa bon.chotao Sorkarini tangka paisa man.aniko baridapatgnok. Ia State Level VAT-o pilak Staterangko State List-ni Entry 57-o gita Statetangtango VAT-oniko namgnirangko man.a gita niamko dakna chu.gimik jakgitel bilko man.genchimoba, Empowered Committee-o chanchigrikanichi, VAT-ni bimango State Stateska baksa susagrikanichi nosto ong.jana gita adita pilak State-rangko VAT-ni adita bimangrango apsangrikanirangko donnanangnikaha. Ia Tax-ni apsan dakanirangan asol VAT-ni bimang ong.gen. Apsan somoion is Statetangtangni nangnikani kri adita dingtanganirangko ra.gatna VAT-ni bimango namdapatniko man.gope Staterangna India Sorkari bil on.enga. VAT niamko apsan ong.atanio aro uni rikgimin bimango saljujana altugipa niamrangni gisepo tenggil bakgil ong.jana gita pilak Staterangni tom.e krimkro tarigiminara ia White Paper-an ba talatani Lekka-an ong.a.

VAT- ko ra.gatanichi mai gitalko man.gen aro iako ja.rikachi ja.man bilsirango experience ong.oroanichi mai mai namdapatniko man.gen iako nisusaani cholkoba ia White Paper-on ma.siani donggen. Pilak Staterangan ia VAT ni bimango

maikae ku.cholsan ong.e State tangtangni VAT Bill-rangko tarie matchotman.aha aro President-ni namnikani Soi ( Presidential Assent)na watna sengengaha ba ua somoiona sokna gitikaha ine ia White Paper-on janapani gngang. VAT-ko ra.gatani bidingo neng.nikanirangko ja.mano chagrongnasigipa ge.sa dal.gipa Statemangmangba Empowered Committee ba Bil On.gimin Dol baksa aganchanchigrikanichi ia nangnikanirangko chel.atna name cholrangko man.aha.

VAT-ni design ba bimangko rikna Staterangni krimkro jotton ka.grimanirangko India Sorkarini Finance Ministry-ba chu.gimik chakpaaniko on.aha. Aganchimode Finance Ministry an.tangtangni skaniko chingni kosako drajaha. Chinga iani gimin giticham Finance Minister-rang jeka.e Dr.M/M.Singh, Shri Y.Sinha, aro Shri J.Singhko mitelna ska. Apjokgijagipa kamna somoiko ra.e didianiko on.aiasan ong.aigija VAT-ko ra.gatani a.bachengani somoirango Staterangni Revenue Loss ong.gnirangko kolgapatna ba borie dakchakna ia re.anggipa ja 8 ni gisepo chu.gimik ku.chakanirangko on.paanina da.o donggipa Finance Minister Shri P.Chidambarams- na dingtangmancha mitelpilaniko on.na ska.

VAT-ni bidingo apale ma.sianirangko on.paachi aro skidapanirangchi aro VAT-ni bimangko sulsul ning.tue sandirikkitanirangko ma.sidapna ku.pattianirangko on.paanichi chinga dakchakbeaniko agangrikanirango on.ataninaba chinga Dr. Parthasarathi Shome-naba mitelpilaniko janapna ska. Finance Ministry-ni Revenue Departmentni pilak Officialrang, Revenue Secretary, Additional Secretary aro gipin gipin officialrang jemangan tariao dongpae gamchatgipa agan-ku.pattianirangko on.paaha uamangkoba chinga mitelna ska. VAT-ni Technical Experts Committee-ni Chairman Dr. Govinda Rao aro gipin ia Committee ni member-rangkoba uamangni ku.pattianirangna chinga iano mitelpil.na cholko ra.a.

Ong.chongmotao badita neng.nikanirangko VAT-ko ra.gato chagronga iarangko dingtang dingtang National Level-ni Trade Organisation, Chambers of Commerce-rang aro Industrial Organisation-rang baksa aganchanchigrikanirangchi namdapatna cholko dakaha. Uamangni ku.mongpaanichi VAT-ko ra.gataniao pilak Staterango ia neng.nikanirangko chena chinga rakken miksongenga. Uamang baksa chingni aganchanchigrikjringani donggen aro chinga uamangni ku.mongpaaninaba mitelgen.

Bon.kamao, ia White paper-ko pilak Stateni Finance Minister-rang, Finance Secretartrang aro Commercial Tax-ni Commissioner-rangni dakchakjringachi aro ku.pattianirangchisa sena gita man.aha. State-rangni Commercial Tax Commissioner-rangni waljatchirangona asonge krengbee aro rakbee kam kam ka.achisa ia “ White paper” ko sena man.ahani gimin uamangni ia dal.bea on.kange kam ka.aniko chinga seachi mitela. Iano Empowered Copmmitteeni Member-Secretary, Shri Ramesh Chandraba dal.bea bojako chile kam ka.ahanina Shri Ramesh Chandra aro uni office staffni memberrangkoba chinga mitelchong.mota.

Iarangko ong.atna rak.bee kamko ka.manahaomangba ia ka.dike talatani Lekkao adita chu.kandikanirang dongkunaba gnan, jekon chinga VAT-ko ra.gate chanchitaitaianio experience ong.rikrikanichi chel.atna ka.dongsoenga. Ia miksongani gnan chanchianichi ia White Paper -an pilak Indiani Staterangni April 1, 2005 dipet VAT -ko miksong chong.mote ra.gatna kang.kare kaaha ine mesoksoani ong.a.

New Delhi  
January 17, 2005.

Asim Kumar Das Gupta  
Convenor, etc. etc.

## **STATE -LEVEL VALUE ADDED TAXKO TALATANI LEKA**

Ia State- Level Value Added Tax-ko talatani lekako bak gittam dake sualaha. Baksa-o VAT-ko dakna nangani aro uni ong.bachenganio talataha. Gnigipa bak-o VAT-ni mongsonggipa bakrang jerangkon dingtang dingtang Stateni bil on.gimin dolrang pilnipil chanchitaitaie ra.chakaha, uarangni gimin talataniko dakaha. Iara mongsongbate Stateni kamsa ong.ani gimin, VAT-ko rikengmitingo mongsonggipa VAT-ni bakrangoni re.ekanggija nangdapgipa bakrangko on.dape tarichina bil on.gimin dolrangna pak.wataha. Bon.kame, gittamgipa bak-o VAT-ko name aro chu.soke jakkalani bidingo chanchiangaha.

### **1. VAT-o dakna nangnirang aro ong.bachengani.**

**1.1** Da.o jakkalenggipa niam-o changni chang ba mitap mitap kajina gilarango neng.nikanirangko man.enga. Jakaltogipa bostu mingsako tarina skangba una nanga bosturangko kajina on.esa brena nanga aro tarimanahaoba kajinako chandapesa palna nanga. Ia kragija changgni dake kajina ra.aniara bostuni damrangko bariata.Unbaksanaba kajinani kosako bang.a gatdapanirang dongdapku.a, jekai Surcharge, additional

Surcharge, VAT a.bachengahaode ia kosak-o mesokgiminrang dongjawaha aro Central Sales Tax- koba ka.sine gimaatanggen. Uandake kajina baljrimani aro bosturangni damrang komianggen. Unbaksanaba sing'sandie niani jekon da.o dakengachim dingjawaha, uni pal-o an.tangari hisap ka.e on.aniko daksragen. Man.gimike agangenchimode kajina gilani aro on.anirang altubatgen aro rongtalbatgen, indaken tangka paisa man.anirang baribatgen.

**VAT-ko a.bachengahaode ka.mao mesokatenggipa namgnirangko man.gen :-**

1. Breba.anio badita kajinako gamaha aro badita kajinako gatdapaha uko altuae ma.sina man.gen
2. Gipin kajinarang, jekai surcharge, additional surcharge iarang dongjawaha.
3. Kajinani baljrimani kominggen.
4. Bostuni damrang komianggen.
5. Bading chiwalgiparang an.tangtangan ka.jinako hisap ka.aigen.
6. Donuanirang dongjawaha.
7. Tangka paisarangko man.ani tangdobatgen.

Uni gimin VAT- ara ramram manderangna bading-chiwaigiparangna, karkanako chalaigiparangna aro sorkarinaba namen dakchakbeani ong.a. Chong.motko agangenchimode kraa kajinako on.e darangan apsan gadango krengna ba Susana gita bilko man.gen.

**1.2** Ia kosak-o mesokgimin namgnirangko nike 1960 bilsini bijangchio Brazil-o VAT-ko a.bachengaha. Uni ja.mano ge 130 Europeni a.songrangoba uko a.bachengaha.

**1.3** Dr. Manmohan Singh uni Union Finance Minister ong.engmitingo 1995 bilsio skanggipa changna Staterangni Chief Minister-rang baksa chanchirimaniko dakdilaha. Ia tom.anio VAT ni gimin chanchirimaniko dakangaha. Staterangni Finance Ministerrangba iako Ja.riakangaha aro somoi somoi-o tom.aha. Uni ja.mano Shri Yashwan Sinha, uni Union Finance Minister ong.engmitingo 1999 bilsini November,6 tariko mongsonggipa tom.anio plak Chief Ministerko dakdilaha. Ia tom.anio minggittam mongsonggipa chanchianirangko ra.gataha. Iarangoni skanggipara, Staterango VAT-ko

ra.gatna skangba ong.enggipa Sales Tax ni rate jekon Staterang an.tangtangni gisepo revenue bate man.a ine susagrikaniko bon.atchengna nanggen aro India a.song gimikon Sales Tax-ni raterang apsan ong.na nanggen.

(2) Gnigipara, Industry-rangko bariatna ine uamang Sales Tax oniko naljokaniko dongimin niam-ko ra.galna nanggen.Jensalo ia minggni kamko chu.sokatna man.gen, unon State level VAT-ko name tarina a.bachengna man.gen aro ia gimikko chu.sokatna gita Empowered Committee of State Finance Minister-rangna pakwate donaha.

**1.4.** Iani ja.mano Empowered Committee pangna tom.rongaha.Ia tom.anirango State Finance Minister-rang,Finance Secretaryrang aro Tax Commissionerrang aro revenue Department (Ministry of Finance, Govt. of India) ni senior officialrang bakko ra.rongaha. Aro iamangni nangrime kam ka.rimanichi bilsisa jadokni gisepon 98 percent mangni gita kamrangko chu.sokatna man.aha.Uandaken Empowered

Committeeni dongtonggija kam ka.anichi Staterangni kamrangko, chong.motan Sales Tax-o tax rate-rangko plakchin apsanataniko aro Sales Tax ni gita do.ga joksretani schemerangko bon.ataha. Aro banoba badiaba State-o apsan rate onggija ba Empowered Committee-ni dongimin gita onggija niamko ja.rikangode, Ma.mong(Centre) Sorkari aro ua State Sorkari baksa Empowered Committee agangrike namataniko dakgen.

**1.5** State ge.sa ge.gipin baksa kajinako bang.bate man.na gita kragija susagrikanirangko gelna gita State ge.antini neng.nikanirangko gisiko rakkie pilakchin apsanatna a.bachengonian kamko ka.manaha.VAT-o apsangipa pointrango ku.cholsan ong.e Empowered Committee baksa pil.nipil agangrikani ja.mano A.dok Sorkarirang damsan ku.monge janapgimin ja.kuko ga.aha.

**1.6.** VAT-o nangchongmotgipa pointrango ku.cholsan ong.an baksa agangrikjringaniko dingtangmancha dingchike dakatjringna tik ka.aha.

1.7. VAT-ko ra.gatna tarichichaani a.bachengmitingo 2002 bilsini October 18 tarik-o State Sorkari-ni pilak Chief Minister-rangko mongsongbatgipa tom.aniona, unomiting ong.gipa Prime Minister tom.dilani somoi-o,2003 bilsini April 1 tariko dipet VAT -ko a.bachengatna raken miksonganiko Pa Jaswant Singh, Finance Minister gitcham aganaha. India sorkarini namnike ra.chakaniko man.a gita dam 29 State aro Union Territory-rang an.tangtangni VAT Bill-ko India Sorkarini Finance Ministry-ona watataha. President-ni ra.chakaniko man.a skang ia VAT Bill-rangko a.doktangtangni Assemblyrangba chanchigrikna man.a gita Finance Minister-rangni dongimin Empowered Committee-ni aganku.patianirangko man.chapatchina Finance Ministry-ni ia Bill-rangko nirikani ja.mano Statetangtangona watatpilaha.Ia somoi tiktak-o a.bachengatna adita pengpanganirangko man.aha. Ia champenganirang gnangoba bang.bata State-rang VAT-ko gisik nanganiko mesokaha.

November, 2002 bilsion Madhya Pradeshni VAT Bill-ko President namnike ra.chakaha. Tangka paisa man.anio nama biterang gnang. Haryana Statede an.tangan VAT-ko Staterango ra.gataha. June 18, 2004 bilsio Empowered Committee-ni tom.atgipa meeting-o ge.sa Statena agreed pilak Staterangan tom.chimonge Union Finance Minister Pa Chidambaram-ni mikango 2005 bilsini April 1 tarik dipet VAT-ko ra.gatna kang.kare kaaniko agantokaha. Ja.pango neng.nikaniko chel.atna gitaba ua Staterang baksa nama miksonganio agangrikaniko mija mangmang dakaha.Da.ode pilak Staterangan an.tangtangni VAT Billrangko Presidentni Soina (President's Assent) watatnasanjok.

## **2. STATE LEVEL VAT-KO BIMANG RIKANI :**

- 2.1.** A.dokrangni nangani kri VAT-ni bimango pilakchin apsananirang dongna gita aganbagimin Empowered Committee Staterang baksa pil.nipil agangrikanika ja.mano ia State Level VAT-ni bimangko rikaha.State VAT-ni bimangon bostu bregiminrangna Tax-ko changalani chol dongani

gimin pilak Staterangon iako ra.gatachi apsan  
ong.tokna gita mesokatenggipa katta ja.pangrango  
mesokatenga.

**VAT-NI MIKSONGANI ARO A.BACHENGANI/**

**BREAO GAMGIMIN TAX-KO**

**CHANGALANI :**

VAT-ni miksonganira bregimin bostuna gamgimin  
tax-ko hisape changalani ong.a. Palani Tax-oniko  
bregiminna gamgimin tax-kon je somoioba changalanikon  
Input Tax Credit minga. Bosturangni damo gatdapgimin  
gamchataniko ra.chape uako breanio badinggipa baditako  
game breaha uako hisap ka.e palani tax-oniko changale tax  
gamanian **VALUE ADDED TAX** ong.a.

Mesokanina      Tangka      1,00,000/-  
gamchatgipa bostu mingsako bree jasani gisepo Tangka  
2,00,000/- na paskaaha ine chanchibo aro uko breani  
kajina ba tax rate-ara 4% aro palaniara 10% ong.ode ia  
VAT-ko indake hisap ka.anggen.

(a)Ja sao breani.....	Rs.1,00,000.00
(b)Jasani gisepo palskaani	Rs.2,00,000.00
(c)Bremitingo 4% gamgimin tax (Input Tax)- .....	Rs. 4,000.00
(d)Palskao 10% gamna nangani tax (Output Tax)	-Rs. 20,000.00
(e)Jasani gisepo gamna nangani	Rs. 16,000.00

V A T

[ ( D ) – ( C ) ]

### **INPUT TAX KO MAN.GOPANI :-**

**2.3** Bostu tarie palgiparang aro bading - chiwalgiparangna State tangtango ba gipin State china palbadingani somoio bostuko breo gamgimin tax-ko changagen. Gopgap gamjolna nanganiko iachi komiatgen.

Stock transfer-rangnaba aro Stateni a.palchina 4 % na bate gamgimin taxrangba tax komiatako man.gen.

## **KAJINA (TAX) GAMANIKO CHANGGIPINONA**

### **RA.BAATANI :-**

**2.4** Gamgnigipa tax na bate gamgimin tax batode bilsu gipin financial year-ona gitchee gamgimin taxko ra.batanggen. Bilsu gipinoba pile tax gitcheataide ba gamgnina changaljaode gamgimin tangkako Sorkari on.pilna nanggen.

Bostu tarina jakkalgipa machinerangko ba kolrangko breani taxkoba karkanarangna aro bostu bikote badinggiparangna changale on.gen. Kolb a machinerangko breanio gamgimin tax-ko ja 36 na apsangrik katie on.gen. State Sorkarirang indiba kisti ( instalments) katioliko komiatna bil gnang.

Empowered Committee-ni dongimin niamo man.chapgipa capital bosturangni list-o donggipa Input Tax chong.motan tax changalako man.a nanggijagipa bosturangba gnang.

### **A.PALCHI WATATANIKO HISAPANI :-**

**2.5.** A.songni a.palchina palatani somoio State-o gamgimin taxko chu.gimik walpilgen aro ia walpilaniko

ja gittamni gisepo matchotatgen. Special Economic Zone (SEZ) aro Export Oriented Unit (EOU)-o donggipa unitrangna ja gittamni gisepo taxko walpilani ba chu.gimik tax gamaniko watanirang donggen.

## **GE.GIPIN STATE-ONIKO TAX CHANGALANIKO**

### **MAN.ANI :-**

- 2.6** State ge.saoni State ge.gipinona bostu ra.napani-rangba Stock Transfer- rango tax credit-ko man.jawa. Indiba Central Sales Tax-ko ba Inter-State Sales Tax-ko kimitroroangna tik ka.manaha. Iako dakna gita State-saoni State gipinona kobor watrura.ani systemko donengaha.

### **OPENING STOCK-KO NIANI :-**

- 2.7** 2004 bilsini April 1 tariko kajina game bregimin bosturang, 2005 bilsini April 1 tarikona palkugija dongkuengode, nanga lekarangchi sakki sabut on.e kajina (tax) changalaniko man.a kragen. April 1, 2005 ona kingking paltaigiparangba ia apsan cholko man.gen. April 1, 2005 bilsini ja.mano palgipa bosturangosa VAT-ko ra.gen aro batanggimin bilsio

Sales Tax gamgimin bosturangna tax-ko changalgen. Ia changalaniko ja dokna kingking ja gittam neng.take cholko man.anggen.

**KAJINA GAMANI ROSIT, CASH  
MEMO ARO BILL-RANGKO ON.NA  
NANGCHONGMOTANI :-**

**2.8.** Cash memo, Bill aro kajinani rosit-o pangchake tax hisapo komiataniko ia VAT bimangan man.gopa. Dongimin ari-na bate pala sim.a man.gipa Register ka.gimin dokandar sakantian bregipana bostu breani rositko sulsul see on.na nanggen. Aro ia breani rositko palgipa uni rakkigipa tarik gnang soi ka.na nanggen. Dokandar ia rositni tong.sako tarik aro soi aro unbaksana mai bostuko palaha ua gnang rakkija.ode Ain-no gita sasti ( penalty ) man.gen.

**2.9.** Lak bonga tangkana bate bilsio pale-sim.e man.gipa dokkandar-rang niamo gita register ka.na nangchongmotgen. Kusitang an.tangari register ka.aniba niamo gnang. Da.o dongenggipa dokkandar-

rangko VAT-ni niam-o Register ka.aha ine chanjolaigen. Register ka.ekugijagipa gital dokkandarko sal kolatchini gisepo register ka.na somoiko on.gen.

Bilsio Lakh bonga tangkana komie palaigipa dokkandar-rang an.tangtangni pale man.gopani ma.pangoniko tik ka.gimin percentage-o bilsio gimik-na gopgap kajina(Tax) gamani schemeba gnang. Ia schemeko ja.rikkipade breani kajinako (input tax credit) changalani namgniko man.jawa.

## **TAX GAMGIPAKO MA.SIATANI NUMBER**

**( T I N ):-**

- 2.10** Kajina (Tax) gamgipako ma.siatani number, chong.motan ( T I N ) a.song gimik-on mung chisa ongorang donggen, ming gni skanggipa ongorang Union Ministry of Home Affairs-ni dongimin State-ni donnugin nombor on.gen. Dingtang dingtang Staterang-o State tangtangni dongimin batbangki mung sku nombor-rang on.gen.

**RETURN ( GAMNA NANGAKO MESOKANI ) :-**

- 2.11** Altue tarigimin gamna nangako mesokani ( return) form-rangko VAT-o pilakchin ma.siatgen. Stateni dongimin niamrang gita returnko ba gamna nanganiko kajina gamani challan baksa jaantian ba ja gittam prak-o dakkil ka.na nanggen. Return-ko dakil ka.ani tarik-oni dongimin somoi arini ning.o return kingantikon ta.rake nirikkitaniko dakgen. Nirikkitanio maiaba gamanio gualani dongode ba komie gamode komiako dokkandar kolgape gamna nanggen.

**VAT-O MAIKAI KAJINA(TAX) GAMNA  
NANGA UKO AN.TANG HISAP KA.ANI  
CHOL :-**

- 2.11.** VAT-ni niam-o altue badita VAT-ko gamna nanga dokkandarrang an.tangtangan an.tangtangni on.gimin return-o pangchake aro bostu breani kajinako changale hisap ra.gen.Pilak Staterangon return form-rang aro iako ja.riakani niamrang altua ong.gen. Da.o dakenga gita bilsil choto/ bona.o drae Assess ka.ani dongjawa. Ain-o dongimin somoi arini gisep-o badiaba dokkandarko uni dakkan-ni hisap kitap-ko

Departmentni Officer-rang Audit ka.gen ine dingtangmancha notice-ko watata dongjaode ua dokkandarko uni return gitan Assess ka.ani ine changen.

State Sorkarirangni VAT Bill-o an.tangtang assessment (self- assessment) chong.motan an.tangni business-ko assess ka.ani ine VAT-o cholko donaniara nangchongmotgipa ong.a.

#### **A U D I T :**

**2.13.** An.tangari hisapko mesokgipara ong.ama ong.ja uko Departmentni manderang bilsiantian bang.gija bang.gija bading- chiwalgiparangni lekkrangko ra.ange sandie nianiko dakgen. Indiba ong.gija dake kajing jike (evasion) kataniko nikgenchim ong.ode ba rima man.genode uko bilsigipinoba sing- sandianiko dakangkugen.Ia Auditni dolko jedakode mikkang niani gri raiko onna man.gen. Kajina gilgipa dol baksa nangrimatjawa. Ia Audit dolrang ja dok-na uamangna on.gimin somoion kamko matchotatgen aro uko bading- chiwalgipa nokgipanaba rongtalen seachi parakatgen.

Apsan daken State Sorkarini kajina gilgiparang Central Excise aro Income Tax-ni manderang baksa VAT-ni niamo kajina gamna nangani aro kajina gamanirangko computer-o che.em che.em nisusagrikaniko dak.gen. Ia man.gope nisusae sandie nigrikanichi kajina joksruke kataniko komiatgen aro kraa gita tangka paisa man.aniko bariatgen, Uni gimin kakket ong.e kajina gamgipa aro ong.gija kamko ka.e kajina joksruke katgipa dolgninan badingchiwalanio bilgrik ong.e Susana cholko man.gen.

#### **DECLARATION FORM ( MESOK- PARAKGIPA LEKKA)**

**2.14.** VAT Act-ni ning.ao kajina a.bachengani bidikan donggijaoni ba zero ong.ani gimin mesokparakgipa lekkako nangjawaha aro iako dontonganichi badingchiwalgipani kamrangko ritchengdapatgen.

## **INCENTIVES ( MAN.GNIRANG ) :**

- 2.15.** Vat-ni niamoba da.o man.enggipa Stateni man.a nanganirangkode nigrike on.nangkugen.

## **GIPIN KAJINARANG ( OTHER TAXES )**

- 2.16.** A.bachengao mesokbagimin gita kajinarang jekai, Turnover Tax, Surcharge, Additional Surcharge are Special Additional Tax, VAT-ni niam-o mamung dakeba chandapani dongjawaha. Je Staterangan napramo( Entry Tax) kajinako ra.na abachengaha aro ra.angkuna miksongani donge VAT-ni niam-o pangchake ra.na nanggen. VAT ni niam baksa melija ong.ode Octroi-ko ra.gatskana nanggen.

## **PENAL PROVISIONS ( SASTI ON.ANIRANG ) :**

- 2.17.** Da.o ja.rikenggipa Sales tax-ni niam-o dongimin sastini provision-na bate VAT-ni Bill-o rakbatna nangja.

**COVERAGE OF GOODS UNDER VAT ( VAT-  
O MAN.GOPGNIGIPA PALANI  
BOSTURANG):**

- 2.18.** Agangope ba nigope pilak bosturang aro Central Sales tax niam-o man.gopgimin bosturangko VAT-o man.gopgen aro a.palchiniko bostu ( Input Tax Credit) ra.baani korosko changale kajina(tax) hisapani namgniko man.gen.Je bosturangni damko palbadingao name tik ka.ani dongkuja ua bosturangkosan jekai : chu, petrol, lottery ticket, diesel, aeroplane to (Aviation Turbine Fuel) aro gipin motorni to-rang, iarangko VAT-o da.o dipet man.chapatgija Statetangni kajina (Tax) niamo ra.angkugen ba VAT-o dingtangmancha niamko namdape kajina(tax) ra.aniko dakangnaba gnang. Iako dakna Empowered Committee ba bil on.gimin dol apsan niamrangko dak.gen.

**VAT RATES AND CLASSIFICATION OF  
COMMODITIES ( VAT-O KAJINA  
RA.ANIRANG ARO BOSTURANGKO MA.MAL  
KA.ANI):**

**2.19.** VAT-ni niam-o ming ritchabonga sotbonga mang bosturangni kajina ra.ani ( Tax rate) minggnisan dongaigen, jekae 4% aro 12.5 %. Una agreed kajina (Tax) grigipa aro 1% kajina ( Tax rate) ra.gipa bosturang, jekae sona aro rupani bosturang. Uandake brinbawe kajina ra.ani (Tax rate) bang.dugaaniko VAT System-o gimaatgnok.

Kajina (Tax) grigipa bostu (item) ming sotbribonga gnang, jean ong.telaigipa aro tarikugijagipa bosturang ong.a; jerangkon songsalo manderangna nangchongmotgipa bakso ain-no kajina (tax) ra.na champenggimin ong.a. Bil man.gimin dolni tarigimin bosturangni list-oniko Staterang ming chikung bosturangko State-tangtango kajina (Tax) grigipa ine tik ka.aha, jean songsar-o State-o songdonggiparangna nangchongmota aro State sa State gipinni kajina (tax) nanggniko peng.pangjawa. Una agreed pilakkon kajina

(tax) ra.ani niam baibai ong.aigen. Ming ritchagni sotsni mang bosturangko 4 %- o kajina (Tax rate) pilak Staterangan apsan kajina (Tax) ra.gen, jean sanani samrang, agriculture ( game ge.e chaani) aro industrial-ni bosturang, machinery-rang and declared goods ba Centralni niam-o ra.gipa bosturang. State-antini VAT Bill-o ia 4 percent bosturangni bimung aro rate-ko watchapatgen. Bat- bangki 12.5 percent rate-ni bosturang pilak State-on apsan niam-o man.gopgnok.

Empowered Committee ba Bil Man.gimin Dolni tik ka.gimin gita Additional Excise Duty ra.gipa bosturang, jekae chine, ta.makku aro ba.rarangko organization ba chalaiani bidingo neng.nikani a.sel bilsisanade VAT-ko gatjawa aro da.o ong.enga gitan baibai ong.angkugen. Bilsa sa ni ja.mano iani bidingo nipilaniko daktaigen.

### **EFFECTS OF THE VAT SYSTEM ( VAT-NI EFFECT-RANG ):**

**2.20** Ja.pang rikge pilakchin nigope aro nengrae saljujaani man.ani bimangko on.na ine Empowered Committee pilnipil Staterang baksa chanchigrikani ja.manosa ia

ong.nasienggipa VAT-ni bimangko rikaha. Da.o ia VAT-ko tariani pilak ja.dil biritchurang rikkit rikkit nigenchimode ia VAT-ko ra.gatachi pilak State-o kajinani (tax) bojarang apsangrik ong.tokgen aro iachi bostuni damrangko ta.rake tang.onatna dakchakgen. VAT-ko chu.gimik ra.gatode State ge.sa ge.gipin baksa kajina ra.anirangni (tax rate) bidingo kragija susagrikanirangkoba bon.atgnok, jechin ge.sa ge.gipin State-ni tangka paisani obostarangko skangrango nosto ka.jringachim. Kajina-ni (Tax-ni) bidingo donmitapa gri altuae ma.sina man.achi VAT-ko niam-o kajina (tax) gamna skaniko aro a.songnio tangka paisa bariroroaniko janpgimin gita ta.rakbatgen ine ka.dongsoa.

### **3. STEPS TAKEN BY THE STATES (STATERANGNI JA.KU GA.E KAM KA.ANI) :**

**3.1** Mesokanio janapgimin gita bang.bata State-rangan Empowered Committee ( Bil on.gimin Dol) baksa aganchanchigrikani ja.mano a.doktangtangni VAT Billrangko namdapatna aro VAT ko April 2005 ni sa tarik dipet a.bachengatna ja.ku ga.tokengha.

**3.2** VAT-ko ra.gatna miksongchong.motanio mittam Staterang VAT-ni niamrangko Draft ka,na a.bachengtokengaha aro kartunni hisapko ( Books of Accounts) maikai rakkina nanga uarangni niamrangko tarina a.bachengaha. Pilak badinggiparangna ma.sina altugipa niam-rangko donna miksongaha jedakode kajina (tax) gamanio neng.nikanirangko man.jawa.

**3.3** Iani gimin State Sorkarirang Assessing Officer-rang aro Checkpost official-rangko, computer skianiko aro officerango computer donnanirangko kam ka.manaha. Iako Computer-o sakprak badinggipani recordrangko rakkie sandie nipiltai nirangko dakna gita aro State ge.sa ge.gipin baksa ( Tax Information System) chong.motan kajinani (Tax) bidingo State ge.sa ge.gipin baksa kobor-ko watsregrikaniko, Income Tax aro Central Exciserang baksaba dakangen.

**3.3** VAT-ko ra.gatanio salgro- salaram a.dokrangna computerization-na Ma.mong (Central) Sorkari tangka paisa on.e dakchakenga.

**4. RELATED ISSUES ( NANGGIPA KATTA BICHONGRANG) :**

**4.1** 2005, April 1 tarik dipet VAT-ko ra.gatna adita nangchongmotgipa ja.kurangko ga.dapna niamrangko dakani kosakoba Staterang kam ka.na nangkuenga.

**4.2** Bang.bata Staterangan VAT-ko ra.gatchengani adita bilsirangnade Revenue loss-ko ba tangka paisa bilgrianirangko chagronge ja.manchi tangka paisa bilsini bilsini gadorikrikbagenchim ine simsake niode ma.sina man.gen. Iani giminan VAT-ko ra.gatchengani skanggipa bilsio 100 %, gnigipa bilsio 75 % aro 3 gipa bilsio 50 % tangka paisa noksan ong.aniko boriskana India Sorkari State Sorkarirangna ku.chakaha aro ia 'LOSS' ko tik ka.gimin formula-ko ja.rikesa dakgen. Bil On.gimin Dol aro Union Finance Minister baksa agangrikani ja.mano ia Compensationko maidake aro maio pangchake borianiko dakgen uana formulako tarimanaha aro iako 2004-2005 bilsini Budget Session-o aganania Finance Minister dakchongmotgen ine raken ku.racgakaha.

**4.3** VAT ko ra.gate C.S.T ( Central Sales tax) ko bilsiantian kimitrikikaniko dakangna ine janapsomanaha. C.S.T ko kimitangengon Indiani State gimikchi bilsio hajalchibonga ( Rs.15,000.00) crore bilsianti man.enggipa tangkarangko gimaatgnok ine niksoanio Ma.mong Sorkari ( Govt. of India ) ia Noksanko tangka paisa on.achi kolgapatskana tik ka.aha. State ge.saoni ge.saona bosturangko palbadingani chu.gimik talataniko man.na gita Taxation Information Exchange System chongmotan kajinani(Tax) bidingo State ge.sa ge.gipin baksa kobor on.sregrikanichi skatang bading chiwalaniko salrikani niamrangko ra.gatna nangani gnang ineba Empowered Committee nikahani gimin ia indakgipa TIES-ko( Tax Information Exchange System) dake bilsa sa ni gisepon iako dakna miksongman.aha. 2005-2006 bilsio C.S.T-ni ong.enga obostako ( position) nipiltaiani ja.mano C.S.T-ko kimitroroangani ja.kuko raken dakgen ine Empowered Committee manchisomanaha.

**4.4** A.song gipinchiko bostu brenapaanikoba (Imports) V A T ni niam-o napchepataniko nangnikchong.mota. Kajina ba Tax-ni kosako kajina

gatdapaniko, pala breani gadangantion hisape rate gita kajina ra.ani ni amo dongani a.sel brenapagiparangna jrigipa boja dongjawa, indiba kajina gamna sikaniko didiatgen. A.achi duule matte gelako man.ronggipa Staterango ( land-locked States) bostu brenapbaanina VAT ko ra.gaton indakgipa Staterangni namgnirango sinjetanirang ong.skajana gita name nina nanganiko Mamong Sorkari ( Government of India) baksa agangrikanirango dakenga.

**4.5** Service Tax-ko ra.ani bidingo State and Centre maikai apsangrik krae ra.na man.gen Bil Man.gipa Dol ( Empowered Committee) aro Ma.mong Sorkari ( Govt. of India) iani bidingo ta.raken kamko ka.e a.bachengatgnok ine ma.sienga. Service Tax aro a.song gipinchiniko bostu brenapbagiparangni (Imports) kajinako ra.ani bidingo chubatsranggipa gadango ( National Level) ta.rake niksenge ja.ku ga.e kam ka.aniko dakgenode A E D ( Additional Excise Duty ) bosturang baksa ia minggni gamchatgipa bosturangko ( items) VAT ko ra.gatani gnigipa bilsirangoni chepatna aro VAT ko ra.na man.genchim.

**4.6** Aganbagimin gita VAT -ni bidingo mingsa pilak Staterango apsan ong.anirang nengrae taripil.na ba saljujana man.gipa bimangkosan Bil Man.gipa Dol ba Empowered Committee rikaijaha indiba man.dapanirangna maiko dakna nanggen aro ja.manchi mai mairangko dakachi VAT System-ba chu.sokgipa ong.eba on.dapna nanggen ukoba chanchisoe tariaha.

**4.7** Bading- chiwalgipa aro karkana dolrang baksa melie kam ka.china State Level VAT ko chusokatna man.gen. Iani gimin-an National Level Trade Organisation aro Chambers of Trade & Commerce niko sakprak Consultative Committeeo Bil Man.gipa Dol ba Empowered Committee ra.chapaha, jemangan Empowered Committee baksa chanchirimaniko dakjringgen. Iako dakjringachi VAT-ko ra.gato nengnikanirangko aro peng.peanganirangko chel.atgen. Iandakgipa Consultative Committeerangko State Level –oba State Sorkari baksa pangnajol dakjringchina songgen.

**4.8** Bading- chiwalgipa dolrangni watatgipa manderang baksa agan- chanchirimani somoi-o adita

Staterangni VAT Bill- rangko suk ong.gijanirangko uamang aganaha. Indiba aganbagimin gita Staterang an.tangtangni VAT Billrangko nipiltaie namdatna ku.chakaha, jedakode ia White paper-o on.gimin pointrangosa ong.na nanggen. Adita mongsonggipa pointrangko ja.tingoni VAT ko kam chalaion namatna nanggen ine Trade aro Industry ni watata mangipa manderang jeaniko aganaha. Iarangko Staterango VAT ni niamrangko bano nanga nigrike namdataniko dakgen.

**4.9** Bon.chote ramram manderang badinggiparang, karkana chalaigiparang aro State Sorkarirangnaba altue ma.sina gita State Level VAT ko apale pochar ka.aniko (campaign) dakgen. State aro Centre meligrike ia indakgipa procharko skanggipa National Level-o ong.atchenggen. Unikode State aro District levelrangoba ia apskon dakgen. Pilak Newspaper, Television aro Publicity dolrangchi ia VAT ko prochar ka.aniko gipatgen. Bading-chiwalgipa dolrang , ramram manderang aro sorkari baksa apsan VAT ni bidingo chanchigrikaniko ong.atna miksonge iako dakgen.

Da.ode April 1 , 2005 tarik dipet pilak State  
aro Union Territory rangni VAT ko a.bachengataniko  
nisengsoanisan dongaignok. Uni gimin pilak manderangni  
ching baksa apsan krimkro ku.mongpaanichi ia VAT ko  
ra.gataniko chu.sokatna dakchakpachina chinga mol.mola.