

**KA KOT JINGPYNSHAI  
HALOR  
KA STATE-LEVEL VALUE ADDED TAX**

Da  
Ka Empowered Committee Ki State Finance Minister  
(La thung da ka Ministry of Finance jong ka  
Sorkar India  
Halor ka Nongrim jong ka Rai ba la pdiang  
Ha ka jingialang jong ki Chief Minister  
Ha ka 16 tarik Naiwieng, 1999)

New Delhi  
Kyllalyngkot 17,2005.

## KA JINGLAMPHRANG

Kane ka kot Jingpynshai (White Paper) ka mih na ka jingiatrei lang jong baroh ki Jylla ha kaba thaw dur ia ka nongrim jong ka State-Level Value Added Tax (VAT) lyngba ki jingiatai kiba bunsien bad babniah ha ka Empowered Committee jong ki State Finance Minister.

Ka State-Level VAT, kumba la batai ha kane ka Kot Jingpynshai, ka don katto katne ki jingmyntoi kiba kyrpang ban ia ka rukom treikam ka Sales tax kaba don mynta. Ka VAT ym tangba ka ailad ban ioh khate ia ka khajna ba la dep siew ha ka por ba thied ia ki mar hynrei kan weng ruh ia ka jingbankhia jong kiba bun jait ki khajna kiba don mynta, kum ka turnover tax, ka surcharge halor ka sales tax, kiwei pat ki surcharge, kiwei pat ki khajna bakyrpang bad kiwei kiwei. Nangta shuh shuh, ia ka Central Sales Tax ruh dang don ha ka lynti ban weng noh ia ka (Phased out) kaba mih nangne ka long ba baroh ki jingbankhia jong ka jingsiew khajna kan long kaba da pynshongnia (rationalized), bad ki dor ki mur jong ki mar ki mata haba khein kyllum kin hiardor. Nangta shuh shuh, ka VAT kan bujli noh ia ka rukom jong ka jingleitjngoh leitkhmih (inspection) kaba mynta da kawei pat ka rukom (system) ha kaba ki nongkhahi (traders) bad ki nongshnatiar (manufacturers) kin pylong ka jingkheindor hi dalade ia ka khajna ba dei ban siew (built in self assessment). Ka rukom treikam ha ka ban khein khajna (tax structure) kan long kaba jem bad kaba shai. Kane kan kham pynbha ruh ia ka jingkloi ban siew khajna (tax compliance) bad kan iarap ruh ha kaba kyntiew ia ka jingmih jong ka khajna (revenue).

Katba kane ka State-Level VAT ka don ia kine baroh ki jingmyntoi, ka long ka bynta jong ka Jylla (State Subject) ba la shim na ka Entry 54 jong ka State List, ha kaba ki Jylla ki don ka bor ba hakhlieh ha ka ban shim ia kino kino ki rai. Habo poi ha kine ki Rai halor ka VAT, ki jylla lyngba ki jingiakren ha ka Empowered Committee, la shem ha ka ba ka don ka jingbha bad jingmyntoi, ban kiar na ka jingiatan tyllai ka bym wanrah jingbha (unhealthy competition) bad ki

la buh katto katne ki jingpruid dak (features) ha ka VAT ka ban long salonsar na ka bynta baroh ki Jylla. Kine ki jignpruid dak kin pynlong (Constitute) ia ka tynrai jong ka dur ka dar jong ka VAT. Ha kajuh ka por, ki Jylla kin long laitluid ha ki jingpyniapher hangne hangtai khlem da ktah ia ka nongrim jong kane ka dur (design). Ka kot Jingpynshai (White Paper) ka long ka jingpyrshang lang jong baroh ki Jylla ban pynbiang tarajur hapdeng kane ka jingdonkam ban ialong lang kumjuh (commonality) bad ka jingjynsur ruh ha ki bynta ba donkam hapoh ka VAT (VAT Structure).

Ka Kot Jingpynshai (White Paper) ka buh ruh sha ka jingiabiang tarajur hapdeng kata kaei kaei kaba lah ban long ha ka dur ka dar jong ka VAT (VAT design) kaba yn sa sdang noh bad kaba lah ban sa nang kham pynbha ha ki snem ki babud katba ngi nang ia id lyngba bad iashem bun ki jingiakynduh.

Nangta shuh shuh, ka Kot Jingpynshai (White Paper) ka kdew ruh kumno ba hadien ba la pyntreikam ia ka jingiasngewthuh jingmut halor ka dur jong ka VAT (VAT design), la jan baroh ki Jylla ki la pyndep ban pynkhreh ia ki VAT Bills jong ka VAT mynta bad dang dei sa tang ban ioh ia ka jingmynjur jong u President (Presidential Assent), lane ban poi sha kata ka bynta shen shen. Wat la na ka bynta kawei ka jylla kaba heh ha kaba ka don katto katne ki jingeh ha ka bynta ka basdang eh, lyngba ka jingiatrei lang kaba beit bad ka Empowered Committee, dang shen la lah ban plie ia ki lad ki lynti kiba lah ban pynduh ia kiba bun na kine ki jingeh.

Kine ki jingpyrshang jong ki Jylla ha ka ban pynlong ia ka dur jong ka VAT (VAT design) bad ka jingpyntreikam jong ka, kala ioh ia ka jingiatrei lang (Co-operation) kaba pura jong ka Finance Ministry jong ka Sorkar India. Ha kajuh ka por, ka Finance Ministry kam shym la pynbor ia ka jingiohi jong ka hangi. Namarkata, ngi dap da ka jingsngewnguh ia ki Finance Minister ba mynshuwa kum u Dr. Manmohan Singh, u Yaswant Sinha bad u Jaswant Singh. Ngi sngewnguh kyrpang ia u P. Chidambaram uba long u Finance Minsiter ka Sorkarkmie ba mynta, na ka bynta ka jingkyrshan jong u lyngba ki phra bnai ba la leit, ha kaba ym tang ba u la iarap ban pynioh ia ka jingkyrshan pisa da ka Sorkarkmie (Central Financial support) ia kin a ka bynta ka jingduh ha ka

jingmih na kaba lum khajna (loss of revenue) kaba lah ban mih ha ki snem ba dang sdang jong ka (transitional years) jingpyntreikam ia ka VAT, hynrei shuh shuh ula pyllait por wat hapdeng ka jingbunkam ban iashim bynta bad ngi ha ka jingwanrah ia ka VAT ha ki Jylla.

Kala long ruh bunsien kaba seisoh shibun ban ioh ia ka jingiatreilang (interaction) bad u Dr. Parthasarathi Shome, u Adviser jong u Fiance Minister ka Sorkarkmie, na ka bynta ki jigniohi ba ngam jylliew jong u halor ki jingtreikam babniah (analytical structure) jong ka VAT bad kumjuh ruh ki jinkdew bad jingpyni jong u ia ka jinshem ka baiar (vast experience) ha ka jingpyntreikam ia ka VAT. U Secretary Revenue, u Additional Secretary Revenue, bad baroh ki nongtrei jong ka Revenue Department jong ka Finance Ministry kila iarap ia ngi da kaba iashim bynta ha ki jingiakren ha kano kano ka por ba ngi kyrpad ia ki. Ka jingiatrei ryngkat bad u Dr. Govinda Rao, uba long u Chairman ka Technical Experts Committee jong ka VAT bad kiwei pat ki dkhot jogn ka Committee ki la long kiba myntoi. Ngi shim ia kane ka kabu ban ai khublei ia ki baroh.

Ki jigniaphylliew jingmut bad ki nognmihkhmat jong ki seng ki nongkhaii (trade organizations and Chambers of Commerce) bad ki trai karkhana ha ka ri (national level) bad kumjuh ruh ha ki Jylla kila long kiba iadei eh ha kaban sngewthuh ia ki jingeh na tynrai (ground level difficulties). Ryngkat bad ki, ngi la iakut jingmut ban jop ia kine ki jingeh ha ka ban pyntreikam noh ia ka VAT ha ki Jylla. Ngi iai sngewnguh ia ki, bad yn iai bteng ia ki jingiatreilang da ka jingiasngewthuh jingmut.

Khatduh eh, ia kane ka kot Jingpynshai (White Paper) la lah ban thoh halor ka nongrim jong ka jingkyrshan bashithem jogn ki Finance Minister jong ki Jylla, bad ryngkat ka jingiarap kaba biang Commercial Taxes jong ki Jylla. Ki Commissioner of Commercial Taxes, la dei ban dab uh jingthoh kaba thikna. U Ramesh Chandra, uba long u Member Secretary jong ka Empowered/Committee ula dei ban iaid lyngba ki jingeh ki bakhraw ha kaba pyniaid ia ki jingtreikam jong ka Empowered Committee. Ngi iaroh ia ka jingpyrshang jong u Rangbah Chandra bad ki nongtrei jong ka Empowered Committee.

Wat la hadien kine ki jingpyrshang baroh, ki lah ban don katto katne ki jingduna bymlahkiar ha kane ka Kot Jingpynshai (White Paper) ia kiba ngin pyrshang ban pynbeit katba ngi nang lah ban tip lyngba ki jingshem jong ka jingpyntreikam ia ka VAT. Halor kane ka nongrim bad ka jingsngewthuh, kane ka Kot JIngpynshai ka long ka jingpynpaw (expression) jong ka jingkubur basngur jong ki Jylla ha ka ban pyntreikam ia ka VAT naduh u Iaiiong 1, 2005 ha kaba baroh nangi ngi ap khmih lynti.

New Delhi,  
Kyllalyngkot 17,2005.

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## **Ka Kot jingpynshai halor ka State- Level Added Tax**

Ia kane ka kot jingpynshai (White paper) halor ka State- Level Value Added Tax (VAT) la wanrah iaka ha ki lai bynta, ha kaba sdang, balei ba donkam ia ka VAT bad ia ka nongrim jongka la kdew ha ka bynta banyngkong (part -1). Ha ka bynta kaba ar (part -2), ka dur ba kham kongsan jong ka VAT, kumba ka la mih halor ka nongrim jong ka jingiasngewthuh jingmut lang jong ki Jylla lymba ki jingiaibteng jong ka jingiaphylliew jingmut ha ka Empowered Committee, la nang pynbha (elaborated). Haba leh kumta, la niew ba kane ka VAT ka long ka bynta jong ka Jylla (State subject) bad namarkata ki Jylla ki long laitluid ha ki jong – iapher bashongnia (appropriate variations) kiba long lyngba ka nongrim jong ka dur ia kaba la mynjur ha ka Empowered Committee. Khaduh eh, ha ka bynta ka balai (Part – 3), ia kiwei pat ki bynta ba iasnoh la dep iakren na ka bynta ka jingpyntreikam ka babiang ia ka VAT.

### **1. Ka Jingpynshisha ia ka VAT bad ka Nongrim :**

1.1. Ha ka jingtreikam jong ka Sales tax kaba mynta, ki don ki jingeh jong ka jinglum khajna arsien (doubles) halor ki mar ki mata bad ka jingpynbun ia ki khajna, bad kaba mih nangta ka long ka jingbankhia ka bajur jong ka khajna (Cascading tax burden). Kum ka nuksa, ha ka jingtreikam kaba mynta, shuwa bay n pynmih (produce) ia kano kano ka mar, ia ki mar bapyndonkam ha ka jingpynmih (input) la shim khajna ia ki, bad hadien kata, ia kata ka mar ba la pynmih ryngkat bad ka jingsiew khajna halor kita ki mar (Input tax load) ba la pyndonkam ha kata ka jingpynmih, la shim khajna biang. Kane la pynlong ia ka jingshim khajna arsien ka bym dei hok (unfair double taxation) ryngkat ka jingkiew palat ka khajna (cascading effect). Ha ka VAT, la shah ban khate noh ia ka khajna ba la siew ha ka por thied halor ki mar ban die na pyndonkam ha ki jingpynmih ha ki karkhana bad kumjuh ruh halor ka khajna ba la siew ha ka por ba la thied mynshuwa. Ha ka rukom siew khajna kaba don mynta, kadon ruh ha kiba bun ki Jylla ka jingbun ki khajna kum ka turnover tax, ka surcharge halor ka sales tax, kiwei ruh ki ki surcharge bad kiwei kiwei. Ha ka jingwanrah ia ka VAT,

ia kine kiwei pat ki khajna yn sa pynduh noh. Nalorkata ia ka CST ruh la don ka jingpyrkhat ban sa pynduh noh. Kaba mih nangta, ka jingbankhia jong ka jingsiew khajna kan long da kaba pynshongnia (rationalized), bad haba khein kyllum ka dor jong ki mar ki mata ka hiar. Nalor kata, ka VAT kan bujli noh ia ka rukom jong ka jingleitkhmih leitjngoh (inspection) jong kane ka rukom kaba mynta da kawei pat ka rukom ha kaba ki nogkhaii kin pynshongdor (audit). Ka rukom khein ia ka khajna kan long kaba jem bad kaba kham shai. Kata kan kham pynbha ha ka jinglahkloi ban siew khajna bad ruh ha kaba kyntiew (augment) ia ka jingkiew ka jinglum khajna (revenue). Namarkata, ban shu ban biang, ha ka jingpyntreikam ia ka VAT, ki jingmyntoi kin long kumne harum :

- Yn shah ban khate noh ia ka khajna ba la siew halor ki mar ba thied ban die ne ban pyndonkam ha ka jingpynmih mar ha ki karkhana (set-off for input tax).
- Kiwei pat ki khajna kum ka turnover tax, surcharge, Additional surcharge bad kiwei kiwei yn pyndam noh.
- Ka jingsiew khajna ha baroh ki liang yn lum da kaba don nongrim.
- Habu shim kyllum, ka dor ki mar ki mata kan hiar.
- Kan don ka jingkheindor hi ki nongkhaii dalade ialade (self assessment) ha kaba siew khajna.
- Kan don ka jingshai (transparency) ha ka rukom siew khajna.

Ka VAT namarkata, kan iarap ia ki riwpaibah, ia ki nongkhaii, ia ki trai karkhana (industrialists) bad kumjuh ruh ia ka Sorkar. Ka long shisha ka jingrai ban beh shaphrang sha ka jingkhambit pynbha ha ka jingtreikam (efficiency), ka jingiaksaid ba iaryngkat (equal competition) bad ka bym noh shiliang ha ka rukom treikam ban lum khajna (taxation system).

- 1.2. Halor kine ki jingmih kiba myntoi (beneficial effects), ia ka VAT kaba la biang bha nadong shading (full fledged VAT) la sdang nyngkong Brazil ha ki pdeng jong ki snem hadien u snem 1960, nangta ha ki ri Europe ha ki snem hadien u snem 1970 bad kaba bud nangta la pynrung sha ki 130 tylli ki ri, kaba kynthup ia kiba bun ki ri ba la iakut lang. Ha Asia, la ioh ban pynrung ha kiba bun tylli ki ri naduh China haduh Sri Lanka. Wat ha ri

India, la don ki rukom treikam jogn ka VAT (VAT System) ia ka ba la pyntreikam da ka Sorkar India lyngba ki shuiphew snem ba la leit ha kaba iadei bad ka Central Excise Duty. Ha kaba iadei bad ki Jylla (State level), ia ka rukom treikam jongki VAT kumba la dep rai da ki Sorkar Jylla, yn pyntreikam noh mynta katkum ki kyndon (terms) jogn ka Entry 54 jongka State List jong ka Constitution.

- 1.3. Kaba nyngkong eh jong ka jingiakren ha ka basdang halor ka State Level VAT ka la long ha ka jingialang jong ki Chief Minister ba la khot da u Dr. Manmohan Singh, uba long u Finaance Minister ha u snem 1995. Ha kane ka jingialang, ki tynrai jong ki jingiakren halor ka VAT ki long ha ka rukom ba sngewthuh kyllum bad iakane la pynbud da ki jingiatrei lang na ka por sha ka por (Periodic interaction) jong ki Finance Minister ki Jylla. Hadien kata, ha ka jingialang ka badonkam (significant meeting) jogn baroh ki Chief Minister, ia kaba la khot ha ka 16 tarik Naiweing, 1999 da u Yaswant Sinha uba long u Finance Minister ka Sorkar kmie ha kata ka por, lai tylli ki rai badonkam la shim ha kata ka por. Ka banyngkong, shuwa ban wanrah ia ka State Level VAT, ia ka jignbuh dor khajna (rate) ka bymitynnat jongka Sales tax (unhealthy Sales tax rate) ba la tip kum “Ka Thma” (“War”) hapdeng ki Jylla dei ban pynkut noh bad ia ka jingbuh dor khajna (rate) jong ka Sales tax donkam ban long ryntih (harmonized) da kaba pyntreikam ia ka jingbuhdor (rate) ba iaryngkat lang khlem da pynhiar dor katba mon ia ka Sales tax (Uniform Floor Rate) na ka bynta ki jaid mar bapher bapher bad ka ban treikam naduh u Kyllalyngkot 1, 2000. Kaba ar, khnang ban long mar kumjuh ha ka jinghap ban siew tax ia ki jingpynshlur ia ki karkhana kaba iasnoh bad ka Sales Tax dei ban pynkut noh naduh 1 tarik January, 2000. Kaba lai, hadien ba bishar ia ka jingjop kitei artylli ki jylla kin sdang ia u mawjam ban pynkhreh ia ka State-Level VAT. Khnang ban pyntreikam ia kitei ki rai haneng la thung ia ka Empowered Committee of State Finance Ministers.

1.4. Hadien kata, kane ka Empowered Committee kala iakynduh na ka por sha ka por, ha kaba la ia don lang da ki Finance Minister ki Jylla, bad ruh ki Finance Secretary bad ki Commissioner of Commercial Taxes jong ki Sorkar Jylla bad ruh da ki Officer Rangbah jong ka Revenue Department jong ka Ministry of Finance jong ka Sorkar India. Lyngba ki jingiakren na ka por sha ka por bad ki jingiatrei lang ha ka Empowered Committee, tang ha ka por kaba hapoh shisnem shiteng la lah ban ioh lajan 98 na ka shispah (98%) ka jingjop ha ki ar tylli ki jingthmu banyngkong ha ka jingialong kumjuh ia ka jingtreikam jong ka Sales tax lyngba ka jingpyntreikam ia ka jingbuhdor khajna (rate) ba iaryngkat lang kumjuh khlem da pynhiar dor ia ka Sales tax palat na u pud bala rai (uniform floor rate) bad ka jingpynduh noh ia ka khajna kaba iadei bad ki lad jingpynshlour ia ki karkhana kiba iasnoh bad ka Sales Tax. Kum shibynta na ka jingbuddien (monitoring) na ka por sha ka por, haba don kano kano ka jingleh da kum wei pat kaba iadei bad ka dor ka khajna lane kaba iadei bad ki jingpynshlur (Incentives), ka Empowered Committee ka ia kren bad ka jylla ka ba leh kumta bad kumjuh bad ka sorkar India ban pynbeit ia kaba donkam.

1.5. Hadien ba la poi ha kane ka bynta, la sdang ia ki lad ki lynti ha ka jingpynkhreh ha ka rukom ka babeit bad ryntih na ka bynta ban wanrah ia ka State Level VAT. Shuh shuh, khnang ban kiar na kino kino ki jingiaksaid ki bymitynnat (unhealthy competition) hapdeng ki Jylla kiba lah ban ialam sha ki jingiaid bakla (distortion) ha ka jingpynmih tiar shna tar bad ha ka khaii pateng, la don ki jingpyrshang naduh ka basdang eh ban iasngewthuh jingmut lang halor ka dur ka dar (design) jongka VAT ha ki Jylla, da kaba khmih thuh ruh ia kiei kiei ki bynta baiapher jongkawei pa kawei ka Jylla bad ia ka jingdonkam jongka jingjynsur ha ka jingiasyrdoh lang (federal flexibility). Ia kane la leh lang da ki Jylla ha ka ban mynjur, lyngba ki jingiakren na ka por sha ka por ha ka Empowered Committee, ia ki katto katne ki mat jongka jingiasngewthuh lang (Common points of

Convergence) ha kaba iadei bad ka VAT, bad kaba plielad ruh ha kajuh ka por ia ki katto katne ki bynta jong ki jinglong bakyrpang (Characteristics) jong ki Jylla.

- 1.6. Ryngkat bad kine ki jingpynbiang khnang ban poi ha ka jingialong kumjuh ha ki mat ba kongsan jong ka VAT, la shim ruh ia ki lad ha ban ai jinghikai (training) ba donkam, ban pyntreikam da ki kor computer bad ka jingiaphylliew jingmut bad ki seng khaii pateng bad ki trai karkhana, hapoh ka jylla la ju shim ia ka kum kawei ka bynta kaba donkam eh. Ia kane ka jingiaphylliew jingmut (interaction) bad ki seng khaii ka jylla. Ia kane ka jingiatrei lang (interaction) bad ki seng khaii pateng lem bad ki trai karkhana la ju iaiban shi iaiban kham kyrpang (specially emphasized).
- 1.7. Lahr uh ban kdew hangne ba katba kaba kum kane ka jingpynkhreh ka dang iaaid shaphrang, ki Chief Minister jong baroh ki Jylla ha ka Jingialang badonkam halor ka State Level VAT ia kaba la khot da u Prime Minister ha u Risaw 18, 2002 ha kaba u Jas want Singh, u Finance Minister ka Sorkar India ula dong hangta, la iakren da kaba shai ia ka jingthmu jong kiban sdang pyntreikam noh ia ka VAT naduh u Iaiong 1, 2003. Kumba 29 tylli ki Jylla bad ki Union Territory ki la phah kyrkieh ia ki Bill jong ki sha ka Ministry of Finance jong ka Sorkar India kum ka bynta jongka jingpyndep ba hakhmat (prior vetting). Ka Union Ministry of Finance kala pyrkhath sani halor kine ki Bill jong ki Jylla bad ki Union Territory, bad kala phah ia ki jingbthah bad jingkdew (Comments/suggestions) sha ki Jylla bad ki Union Territory ha ka phang kaba iadei bad ki jingrai jong ka Empowered Committee jong ki Finance Minister ki Jylla na ka bynta ban pynrung lang ia ki ha ki Bill jong ka VAT ia kiba yn rah hakhmat ki Dorbar Thawain (State Legislatures) ba kaba bud nangta yn phah sha ka Sorkarkmie na ka bynta ka jingmynjur jong u President (Presidential Assent). Haduh kane ka bynta, kila don katto katne kiba dang mih (developments kiba la pynslem ia ka jingpyntreikam ia ka VAT. Hapdeng jong kine kiei kiei

(developments), ki babun ki Jylla ki iaisah ha ka jingangnud ban pyntreikam ia ka VAT. Ka VAT Bill jong ka Jylla Madhya Pradesh kala iohpdjang ia ka jingmynjur u President ha u Naiwieng, 2002. Kiwei pat ki Jylla, ka Haryana, kala dep pyntreikam dalade ia ka VAT khajna (revenue growth). Ka logn ka badonkam ban kdewba ha ka jinglum khajna (revenue growth). Ka long ka badonkam ban kdew ba ha ka jingialang jong ka Empowered Committee kaba la long ha u Jylliew 18, 2004, ha ka ba ia u P. Chidambaram, u Finance Minister ka Sorkar India la khot sngewbha bad uba la don ryngkat ruh, baroh ki Jylla, lait noh tang kawei, sa shisien pat kyrdan pa kyrdan kila pynthymmai ia ki jingmynjur jongki ha kaban pyntreikam noh ia ka VAT naduh u Iaiong 1, 2005. Wat na ka bynta kane ka Jylla kaba don katto katne ki jingeh ka jingthmu babeit jong ka jingiatrei lang (Positive interaction). La pynkhreh shen bad kata ka Jylla khnang ban pynduh ia kita tynrai jong ki jingeh. Mynta lajan baroh ki Jylla ki la dep pynkhreh (fianalised) ia ka Bill jong ka VAT bad ki la dei sa ban ioh ia ka jingmynjur jong u President.

## 2. **Ka dur (design) jong ka state Level VAT**

2.1 Kumba la dep kdew shakhmat, ia ka dur (Design) jong ka State Level VAT la dep pynbit pynbiang da ka Empowered Committee lyngba ki jingiakren ba bunsien bad kaba pynbiang ia ka jinglong kumjuh ki mat ba kongsan jong ka VAT bad ka jingpynjinsur haka ba iadei bad ki jinglong ba kyrpang ha ki jylla jylla.

2.2 Ka jingmut pdeng jong ka VAT ka long ban ioh ban khate noh ia ka khajna ba la siew mynshuwa bad iakane la pyntreikam da ka nongrim input tax credit / rebate. Kane ka jingioh ban khate noh ia ka tax ba la siew mynshuwa (input tax credit) ha ka jingiadei bad kano kano ka por siew khajna ka mut ban khate noh ia ka khajna da u nong khaii na ka khajna kaba u dei ban siew haba u die ia kata ka mar. Ia ka Value Added Tax (VAT) la pynshong nongrim ha ka dor ba u nong khaii u pynkiew halor ka mar kaba u thied ban die bad ia ka khajna VAT ba u dei ban siew la khien

hadien ba la khate noh ia ka tax bala siew mynshuwa na ka tax kaba u dei ban siew ha ka por ba u siew khajna.

Kum ban shu ai nuksa, lada ia ka mar kaba shongdor Rs. 1,00,000/- la thied mynshuwa bad la die ia ka ha ka dor Rs. 2,00,000/- hapoh shibnai, bad ka dor jong ka khajna (rate) ka long 4% halor ka mar ba thied bad 10% halor ka mar ba die, hangta ka rukom khein ia ka jingkhate noh ia ka khajna ba la dep siew ha ka por ba thied (input tax credit/set off) katkum ka VAT kan long kumba la pyni harum :

- |                                                     |   |                  |
|-----------------------------------------------------|---|------------------|
| (a). Ka mar ba la thied hapoh u bnai                | = | Rs. 1,00,000.00  |
| (b). Ka mar ba la die ha u bnai                     | = | Rs. 2, 00,000.00 |
| (c). Ka khajna ba la siew ha ka por ba thied        | = | Rs. 4,000.00     |
| (d). Ka khajana ba dei ban siew ha ka por<br>ba die | = | Rs. 20,000.00    |
| (e) Ka VAT ba dei ban siew ha u bnai hadien         | = | Rs. 16,000.00    |
- Ba la khate ia ka khajna ba la dep siew  
Lypa ha ka por ba thied ia ka mar (d-c)

**Ka jingkyntup (coverage) hapoh ka jingkhate ia ka khajna ba la dep siew ha ka por ba thied (Set off / input tax credit)**

2.3 Ki nongshna ia ki tiar (manufacturer) bad ki nongkharii (traders) kin ioh ia kane ka hok ban khate noh ia ka khajna ba la siew mynshuwa haba ki thied ia ki tiar ban shna ne ki jingthied kiba ki mut ban die hapoh ka jylla bad shabar jyllakhlem da hap ap haduh ba kin da pyndonkam ne die ia kita ki tiar. Kane ka pynsting ia ka khajna ba dei ban siew noh.

Wat na ka bynta ki mar ba la shu pah (transfer) khlem da die shabar jylla, ia ka khajna ba la siew kham mynshuwa kaba tam ia ka 4% yn pynphai noh.

**Ka Jingrah shakhmat (carrying over) ia ka khajna ba la dep siew ha ka por ba thied**

2.4 Lada ka khajna ba la siew ha ka por ba thies ia ka mar (tax credit) ka tam ia ka khajna ba die ban siew halor ka jingdie ha u bnai, ia kata ka khajna kaba

tam yn rah shakhmat (carried over) sha kaba kut jong uwei pat u snem u babud (financial year). Lada don kano kano kaba tam haba kut jong u snem (financial year) uba ar ia kata kaba tam yn pynphai noh sha ki trai.

Ki nongkhaii (traders) bad ki nong shna tiar (manufacturers) kin ioh ia kane ka lad ban khate ia ka khajna ba la siew na ka bynta ki kor shna tiar bad kiwei kiwei jong ki (capital goods). Ia ka jingkhate ia ka khajna ba la dep siew halor ki kor shna tiar bad kiwei kiwei bapynndonkam ha ka jingkhaii ne karkhana (capital goods) la shah ruh na ka bynta ki nongkhaii bad ki nongshna tiar (manufacturers). Ia ka jingkhate ia ka khajna ba la dep siew halor ki tiar bad kiwei kiwei (capital goods) lah ban pyndep ia ki jingkhate haduh 36 sien ki jingkhate ba shi bnai shi bnai. Ki jylla ki lah ruh ban pynduna ia kine ki sien jingkhate.

Kin don ruh ki kor shna jingshna bad kiwei kiwei ia kiba nym ioh ia kane ka lad (negative list) ia ki ban nym ioh ia kane ka lad ban khate noh ia ka tax ba la siew.

### **Ka jingpyntreikam ha kaba iadei bad ka jingshalan mar shabar ri bad kiwei kiwei (Treatment of Exports etc.)**

2.5 Na ka bynta baroh ki jingdie ia ki mar shabar ri, ia ka khajna ba la siew hapoh ka jylla dei pynphai lut baroh, bad ia kane ka jingpynphai (refund) dei ban pyndep hapoh 3 bnai. Ki karkhana (units) kiba don ha ka SEZ (Special Economic zone) bad EOU (Expert Oriented Units) kin lah ban lait ia ka jingsiew ia ka khajna por ki thied jing thied lane yn shu pynphai ia ka khajna kaba ki siew hapoh 3 bnai.

### **Ki mar ba la thied na kiwei pat ki Jylla (inputs procured from other States)**

2.6 Ia ka khajna ba la siew halor ki mar ba la thied ne wanrah na kiwei pat ki Jylla lyngba ka jingiadie iathied hapdeng ki Jylla (inter State sale) lane da ka jingpynpoi ia ka mar da ka ba shu phah khlem da die (transfer) yn ym don jingkhate ia kum kata ka khajna. Hynrei ka la don ka jingrai ba ia ka inter state sales tax lane central sales tax yn sa pyndoh noh suki suki. Kum u maw jam shata la pynkhreh ruh ban don ka lad ban ai jingtip na kawei ka jylla sha kawei ka jylla ba la tip kum ka Inter State Tax Information system .

**Ka Jingtreikam ha kaba iadei bad ka thup ki mar ba don ha ka basdang (Treatment of Opening stock)**

2.7. Baroh ki mar ba la ngat khajna ia kiba la thied naduh 1. April 2004 bad ia kaba dangsah ha ka thup (stock) haduh u 1 April, 2005 kin ioh ia ka jingkhate ia ka khajna ba la dep siew ha ka por ba thied ia ki mar (input tax credit), tangba dei ban pynbiang ia ki kot ki sla badonkam. Ki nongdie pateng (reseller) kiba buh ia ki mar ba la dep siew khajna ha u April 1, 2005 ruh kin ioh ia kane ka lad. Ia ka VAT yn lum halor ki mar ynda la die ia ki ha ne hadien April 1, 2005 bad kin ioh jingkhate ia ka khajna ba la siew ha u snem ba la leit Ia kane ka jingkhate ia ka khajna yn ioh hapoh 6 bnai hadien ka 3 bnai ha ka ban pyndep ia ka jingpynshisha ia ka jingdon ka mar ba la sah.

**Ka jingdonkam ban ai Tax Invoice, Cash memo lane Bill**

2.8 Ia ka dur ba pura jong ka VAT ha kaban khate ia ka tax ba la siew mynshuwa la pynshong nongrim ha ka jingdon ka jingbuh jingthoh kiba biang ia ki Tax Invoice, Cash memo lane Bill. Uwei pa uwei u nongkhaii uba dei ban siew khajna un hap ai sha u nongdie ia ka invoice kaba la don ki nomber ba thikna ryngkat bad kiwei pat ki jingthoh ba donkam. Ia ka invoice dei ban sign bad buh tarik da u nongkhaii lane u nongtrei ba thikna jong u hadien ba la pyndap ia ki jingthoh kiba donkam. U nong die un buh shi copy (counter foil) kaba la soi bad buh tarik. Ki bym leh iakane ki lah ban ngat ha ka jing pynshitom.

**Ka jingpynrung kyrteng, ki nongkhaii kiba rit bad ka rukom siew khajna kyllum (Registration, Small Dealers and Composition Scheme)**

2.9 Baroh ki nong khaii ki ba don ki jingdie kaba palat ia ka 5 lak shi snem kin hap ban pynrung kyrteng (registration) hapoh ka VAT. Ka don ruh ka lad ia kito kiba kwah ban rung kyrteng (registration) da ka mon sngewbha. Baroh ki nongkhaii ba siew tax mynta kin hap ban pynrung kyrteng hapoh ka VAT. Ia u nongkhaii uba thymmai yn ailad ia u 30 sngi ban pynrung kyrteng (register) naduh ka sngi (tarik) ba u dei ban siew khajna.

Ki nongkhaii ki bar it ha kaba ka jingmih na ka jingdie jongki baroh shisnem kam palat ia ka 5 lak tyngka kim donkam ban siew khajna kat kum ka VAT. Ka jylla kan long kaba laitluid (flexibility) ia kane ka jingmang (Threshold limit) hapoh 5 lak tyngka.

Ki nongkhaii kiba rit ha kaba ka jingmih na ka ba die baroh shi snem kam palat ia ka 50 lak tyngka hynrei kiba die pat ban siew khajna ka kum ka Vat, ki lah ruh ban jied da ka rukom siew khajna kyllum (Composition Scheme) da jkaba siew khajna ha ka dor (percentage) ka barit na ka jingmih baroh na ka ba die (gross turnover). Ki nongkhaii kiba jied ia kane ka rukom siew khajna kyllum (Composition scheme) kim lah shuh ban ioh ia ka jingkhate ia ka khajna ba la siew lypa halor ki mar ba thied (input tax credit)

### **U dak jingkhien ba pynithuh ia u nongsiew khajna (Tax payer's identification Number) (TIN)**

2.10 U dak jingkhien ba pynithuh ia u nongsiew khajna un do 11 tylli ki dak jingkhien ha ka ri baroh kawei. Ki ar tylli ki ba nongkong na kine ki dak kin kdew ia ka kyrteng jong ka jylla (State Code) kumba la ju leh ha ka Ministry of Home Affairs jong ka Sorkar India. Ka jingbuhbeit (set up) ia kiwei pat ki khyndai tylli ki dak jingkhein ka lah ban don katto katne ka jingiapher ha ki jylla bapher bapher.

### **Ka kot ba pynpaw ia ki jingdie jingthied (Return)**

2.11 Kat kum ka VAT, ia ka kot pynpaw jingdie jingthied ka bashai (simplified form of return) yn si jingpynbna. Ia ki kot pynpaw jingdie jingthied (returns) dei ban pyndap man la u bnai / man la ka lai bnai (monthly / quarterly), kumba la kdew ha ki ain bad ki rule ka Jylla (State Act / Rules), bad dei ban don lang bad ka shalan ba la diew pisa. Ia kawei pa kawei ka kot pynpaw jingdie jingthied (return) ba la aid a ki nongkhaii yn peit bad bishar bniah hapoh ka por ba la buh naduh ka tarik ba la thep (submit) ia kane ka kot pynpaw jingdie

jingthied (return). Lada shem ia kano kano ka jingbakla ha kaba khein ba diah, u nongkhaii u dei ban pynbiang ia kaba duna.

**Ki Rukom khien hi dalade ialade kaba dei ka jingsiew ia ka VAT (Proceedure of Self Assissment of VAT Liability)**

2.12 Ka nongrim kaba suk eh ha ka VAT ka long ba ia ka jingsiew un khien hi (self assessed) da ki nongkhaii dalade ialade ha ka rukom ba kin thep ia ki kot pynpaw jingdie jingthied (return) da kaba khate noh ia ka khajna ba la siew ha ka por ba thied. Ki rukom pynlong ia ki kot pynpaw jingdie jingthied (return form) bad kiwei pat ki rukom donkam kin long ki babeit ha baroh ki jylla. Kan ym don shuh ka jingshondor ba hap ban leh (Compuslory assessment) ha ba kut jong uwei pa uwei u snem kumba long mynta. Lada ym don kano kano ka jingpyntip ba thikna (specific notice) kaba kdew ban don ka jingbishar da ka department ia ki jingkhein jingdiah (books of accounts) sha u nong khaii hapoh ka por ba la buh da ka ain, ia u nongkhaii la shim beit ba u la pynshondor dalade ialade (self assessed) halor ka nongrim jong ki kot pynpaw jingkhein jingdiah kiba la thep da u.

Namar ka jingdonkam jong ka jingmut ban pynshondor dalade ialade (self assessment) ha ka VAT, ia ka kyndon aiu (provision) na ka bynta ka jingpynshongdor hi dalade ialade yn sa pynpaw ha ka Bill jong ka (VAT BILL) jong ka jylla.

**Ka jingbishar bniah ia ki jingkhein Jingdiah (Audit)**

2.13 Ia ka jingbiang (correctness) jong ka jingkhien hi dalade ialade (self saaesment) yn khmih ne peit (check) lyngba ka rukom khmih bad bishar bniah jong ka department (Departmental Audit). Katto katne ngut na ka shiapah ngut ki nongkhaii yn pynlong ka jingbishar bniah (audit) man la u snem ha ka rukom kaba thikna (scientific basis). Lada kumno re kumno, la lap ba don ka jingburieh (evasion) ia ka khajna lyngba ka jingbishar bniah (audit) ia ki jingkhein jingdiah, ia uba kum uta u nongkhaii yn peit bad bishar bniah (audit)

wat ia ki por (periods) kiba mynshuwa ruh. Ia kane ka tnat jingpeit bad bishar bniah (audit wing) yn nym pyniasnoh lang bad ka tnat ba lum khajna (collection wing) khnang ban pyllait na kano kano ka jingleh shiliang (bias). Ka kynhun jong ki nongpeit bad bishar bnaiah (audit team) ka trei ia la ka kam ha ka rukon bad ka por ba la buh bad ia ka jingpeit bad bishar bniah (audit) yn pyndep hapoh hynniew bnai. Ia ka kaipot jong ka jingpeit bad bishar bniah (audit report) yn phah ruh sha ki nongkhahi ha ka dur kaba shai.

Ha kajoh ka por, ka jingkhmih ne jing peit kylliang (cross checking) da ki tiar computer la nang pynbit pynbiang halor ka nongrim jong ka jing iatrei lang hapdeng ki bor lum khajna (tax authorities) jing ki Sorkar Jylla bad ki bor jong ka Central Excise bad Income Tax – ban ianujor hangta hangta hi ia ki kot pynpaw jingkhein jingdiah (returns) bad ia ki dular kiba pyni ia ka jingkhate ia ka khajna ba la siew kat kum ka rukom jong ka VAT jong ki jylla bad kito ki jong ka Central Excise bad Income Tax. Kane ka rukom iakhmih bad pynbeit kylliang kaba da ka jingsngewthuh jingmut (Comprehensive cross checking system) kan iarap ha ka ba pynduna ia ka jingburieh tuh ia ka khajna (Tax evasion) bad ka ialam ruh sha ka jingkiew kaba thikna (significant growth) jong ka jinglum khajna (Tax revenue). Ha kajuh ka por, do kaba iada ha ka rukom ka bashai bha ia ka jingbha (interest) jong ki nongkhahi kiba siew khajna thikna bad kaba long pyrshah ia ki rukom treikam ki byn khuid (unfair) jong kito kiba ialeh ban lait tuh ia ka khajna (tax evaders), kane ka rukom treikam (system) kan wanrah ruh ia ka jingia ryngkat ha ka jingiaksaid ha ka liang ka khahi pateng bad ha ki kharkhana (trade and industry).

### **Ki Kot jingpynbna (Declaration form)**

- 2.14 Ym nym donkam na ka bynta kano kano ka kyndon aiu (provision) na ka bynta ka jingdie kaba jemdor kat ka ain jong ka VAT (VAT Act) namar ba ka kyndon ain na ka bynta ka jingkhate ia ka khajna halor ka mar ba la thied ka pynlong ia kata ka mar ba la thied ka bym don khajna (Zero rated). Namarkata, yn nym donkam ia ka kot jongpynbna (declaration form) ia kaba yn dang iai pynsting shuh shuh ia ki nongkhahi.

### **Ki Jingpynshlur (Incentives)**

2.15 Kat kum ka rukom treikam jong ka VAT (VAT System), ia ki lad jingpynshlur (incentive schemes) kiba don mynta yn dang iaibteng ha kata ka rukom kaba iadei dur bad ki jylla hadien ba la pynthikna bay m don kano kano ka ba ktah ia ka jingteh jong ka VAT (VAT chain).

### **Kiwei pat ki khajna (Other taxes)**

2.16 Kumba la kdew shakhmat, ia baroh kiwei pat ki khajna kiba don mynta kum ka turnover tax, surcharge, additional surcharge bad kiwei ki khajna bakyrpang (special additional tax) yn pynduh noh. Yn nym don shuh kano kano ka jingpyniadei ia kine ki jaid khajna ha ka Bill jong ka VAT (VAT Bills). Ki jylla kiba la dep pyntreilam ia ka khajna ha ka por ba rung sha ka jylla (Entry tax) bad kiba don jingmut ban bteng ia kane ka khajna, ki dei ban pynlong iaka kaba ha ka rukom jong ka VAT. Lada ym pynlong iaka ha ka rukom jong ka VAT, ia kane ka khajna ba lum ha ka por ba rung (entry tax) yn pynduh noh bad yn buh da ka Octroi.

### **Ki kyndon ain jong ki jingpynshitom (Penal Provisions)**

2.17. Ki kyndon ain jingpynshitom ha ka Bill jong ka VAT (VAT Bill) kam dei ban long kaba kham pyrkhing (stringent) ban ia kiba don ha ka Sales Tax Act kaba mynta.

Ka jingkynthup jong ki mar ki mata hapoh ka VAT (Coverage of goods under VAT)

2.18. Habu shim kyllum, baroh ki mar, kaba kyntup ruh ia ki mar ba la pynbna kyrpang (declared goods) yn kyntup ia ki hapoh jong ka VAT bad kin ioh ia ka jingmyntoi jong ka jingkhate ia ka khajna ba la siew ha ka por ba thied ia ki mar (input tax credit).

Tang khyndiat eh ki mar kiba long shabar VAT ki long ka kiad (liquor), ki ticket lottery, ka petrol, ka diesel, ka umphniang aviation turbine bad kiwei pat ki umphniang kali (motor spirit) namar ba ia kid or ki mur jong ki ym pat shym lah ban buh thikna ha iew ha ka. Ia kine ki mar yn dang bteng ha kaba siew khajna katkum ka Sales Tax Act lane kano kano kawei pat ka State Act lane da kaba shna ia ki kyndon ain bakyrpang (Special provision) ha ka Act

jong ka VAT hi, bad ha ka dor khajna kaba ialong lang kumjuh (uniform floor rate) ba la raida ka Empowered Committee).

Ka dor khajna jong ka VAT bad ka jingpynbynta ia ki mar ki mata (VAT rates and classification of commodities)

2.19. Hapoh ka jingtreikam ka VAT (VAT system) kaba kynthup kumba 550 jait ki mar ki mata, yn don ar jait ki dor siew khajna ba donkam ha ka VAT (VAT rates) kiba long 4% bad 12.5% kynthup ia ki mar ba la buh kyrpang ban lait siew khajna (exempted goods) bad ka dor siew tax bakyrpang ha ka VAT (Special VAT rate) kaba 1% tang na ka bynta ki jingdeng ksiar bad rupa bad kiwei kiwei. Kumta, ia ka jingbun palat jingsiew tax (rates) ha ka jingtreikam kaba don mynta yn pyndam noh hapoh ka rukom treikam jong ka VAT (VAT system).

Ha ka kynhun jong ki mar bym dei siew khajna, yn don kumba 46 jait ki mar ki mata kiba kynthup ia ki mar ba long tynrai (natural) bad ki mar ki bym pat pynbha (unprocessed) ha ki jaka ki bym biang bha (unorganized sector), ia ki mar kiba la weng noh da ka ain na ka jingsiew khajna bad ki mar kiba iadei bad ka jingpynroi ia ka imlang sahlang. Na ki mar kiba la kynthup ha kane ka kynhun jong ki mar bym dei siew khajna, ka don ka kynhun jogn kiba ym palat ia ka 10 jait ia kiba la ai kylluid ia ki Jylla ban jied la ka jong. Na ka list jong ki mar (kiba la dep pynbiang da ka Empowered Committee) kiba long ka jingdonkam jong ka imlang sahlang jong ki Jylla ha la ka jong ka jong ka bym don kano kano ka jingiadei bad kiwei pat ki Jylla (Inter State implication). Kaba sah na kiwei pat ki mar ha ka list kan long syriem na ka bynta baroh ki Jylla. Ha ka kynhun jong ki mar kiba dei ban siew khajna ha ka dor 4% ha ka VAT, kin don shibun bah ki mar ki mata (kumba 270 tylli), kiba long syriem ha baroh ka Jylla, kaba kynthup ia ki mar kiba kham pyndonkam kum ki dawai dashin (medicines and drugs), ki mar rep bad mar karkhana, ki tiar karkhana (capital goods) bad ki mar ba la pynbna kyrpang (declared goods). Ia ka jingbuh kyrteng ia ki mar (schedule of commodities) yn pyndait lang ha ka VAT Bill jong kawei pa kawei ka Jylla. KIwei kiwei pat ki mar ba dang sah,

kiba long syriem ha baroh ki Jylla kin hap hapoh ka dor siew khajna ba kyllum lang jong ka VAT kaba 12.5%

Ha ka rukom jingrai jong ka Empowered Committee, ia ka VAT halor ki mar ba hap ha ka Additional Excise Duty (kum ka shini, ki jain bad u duma), namar ki jingeh ha kaba sdang jong ka rukom pynbeit, yn nym pynsiew khajna ia kin a ka bynta shisnem hadien jong ka jingpyntreikam ia ka VAT, bad haduh mynta, yn dang bteng ia ka jingpynbeit kaba don mynta. Ia ka jinglong jong kane ka kam yn sa khmih thuh (review) hadien shisnem.

Ki jingmih na ka rukom treikam jong ka VAT (Effects of the VAT system)

2.20 Ia kane ka dur jong ka State Level VAT la pynkhreh janai da ka Empowered Committee hadien ki jingiatrei lang na ka por sha ka por bad kiwei pat kiba la iadon kti bad kane, bad kane ka buh ia ka jingiabiang lang hagdeng ka jingiathew lang sha kajuh ka bynta badonkam bad ka jingiapyndem ha ka jingiakut lang (federal flexibility) bad kumjuh ruh ha ki jinglong tynrai jong ka jingshisha. Lada mynta ia baroh kiba la kynthup ha ka dur jong ka VAT la pynlong lang ia ki, hangta yn sa iohi ba kaba mih na kane ka jingtreikam jong ka VAT kan long kaba Shongnia ha ka jingsiew khajna bad haba kren kyllum, kan pynhiar dor ia ki mar ki mata. Kane kan pynsangeh ia ka jingialeh ban pynkiew pynhiar ka bymdon nongrim jong ka dor jingsiew khajna (unhealthy tax rate 'war') bad ka jingkdats nawei shawei pat ha ka khaii pateng ha ki Jylla kaba la ktah pyrshah (adversely affected) ia ka jingmyntoi (interest) jong baroh ki Jylla ha kip or ba la leit. Nangta shuh shuh, kane ka dur jogn ka VAT (VAT design) kan wallam ruh ia ka jingbeit bad jingpynshai kaba thikna ha ka rukom treikam jognka jinglum khajna, ba kumta ka nang kham pynbha ia ka jinglahkloi ban siew khajna (tax compliance) bad ban kyntiew ia ka jingmih jong ka jinglum khajna kumba la kdew ha ka basdang.

### 3. **Ki lad ki lynti bala shim da ki Jylla (steps taken by the States)**

3.1. Ka long mynta kaba don jingmut ban kdew ba kiba bun ki Jylla hadien ka jingiatrei ryngkat ha ka Empowered Committee kila dep pynbeit lane mynjur ban pynbeit ia ka VAT Bill da kaba pynrung ia ki mat ba iasynriem sha kajuh ka jingthew da ka jingiapyndem (flexibility kumba la kdew ha ka dur jong ka

VAT haneng, bad ki la shim ruh ia ki lad jingpynkhreh sha ka ban pyntreikam noh ia ka VAT naduh u Iaiong 1,2005.

3.2. Kum ka bynta jogn kilad jingpynkhreh, ki Jylla ki la sdang ban iaid shaphrang ha ka ba pynkhreh ia ka draft jong ki VAT Rules, kaba kynthup ia ka kot buh jingkhien jingdiah (Books of Accounts) ia kiba dei ban buh . Ka jingthmu ka long ban buh ia kine ha ka rukom ka ba jem kat bal ah ba kan pynsuk ia ki nongkhahi ki barit ba kin lah ban pynbiang ia ki jingdonkam baroh.

3.3 Nangta shuh shuh, ki jylla ki la dep sdang bad ha kiba bun ruh ki bynta ki la lah ban pyntreikam da ki kor computer haduh ka kyrdan jong ki Officer ki ba khein ia ka khajna (Assessing Officers) bad kumjuh ruh ha ki check post. Kane ka jingiaid shaphrang jong ka kam kan iai bteng namar ba ka long kaba donkam haduh katta katta na ka bynta ka jingpeit bad khmih bniah ia ki kot ki sla (document based verification) bad ka jinglong kawei (integration) bad ka rukom lum jingtip ka tnat lum khajna (taxation Information Exchange System) bad kumjuh ruh ka jingia ai ialum jingtip bad ka Centrel Excise bad Incom Tax Kumba la batai mynshuwa.

3.4 Lah ruh ban kdew hangne ba ka jingai jingiarap na ka baiseng jong ka sorkar Kmie (Central Fund) na ka bynta ban pyntreikam da ki kor computer ha kaba iadei bad ka VAT ha ki Jylla shatei la Mihngi (North Eastern States) la dep pyllait da ka Sorkar India.

#### 4. **Ki Jingmih ba don jingiadei (Related Issues)**

4.1 Katba ki Jylla ki la shim shibun ki lad ki lynti ban poi sha ka jingpyntreikam ia ka VAT, katno katne ki jingiarai kiba don jingkyrshan donkam haduh katta katta ha ka kyrdan jong ka ri (National level) na ka bynta ka jingpyntreikam ba khambha jong ka VAST ka ban sdang naduh u Iaiong 1,2005.

4.2 Ka long kaba donkam ban da peit bad khmih bniah ba wat la ka lah ban long ba hadien khyndiat snem jong ka jingtreikam ia ka VAT kan ialam sha ka jingkiew ha ka jingmih na kaba lum khajna, ka lah ruh ban don pat ka

jingduhnong ha ka jingmih na ka jinglum khajna ha ki katto katne ki jylla ha ki snem ki basdang jong ka jingkylla (transition). Dei halor kane ka jingioh ba ka Sorkar India ka la mynjour ban pynbiang na ka bynta shispah na ka shispah (100 percent) jong ka jingduhnong ha u snem banyngkong hynniewphew san na ka shispah (75 percent) jong ka jingduh ha u snem u baa r bad sanphew na ka shispah (50 percent) jong ka jingduhnong ha u snem uba lai jong ka jingpyntreikam ia ka VAT, bad ia ka jingduhnong yn buh jingkhein (computed) halor ka nongrim jong ka rukom (formula) ba la dep mynjour. Ia kane ka bynta, ym tang ba la iai mynjour da u Finance Minister jong ka Sorkar India ha ka Budget Speech jong u snem 2004-2005, hynrei ia ka rukom khein kaba la biang bha (concrete formula) na ka bynta kane ka jingpynbiang (compensation) la dep pynbit pynbiang mynta hadien ka jingiatrei lang u Finance Minister ka Sorkar India bad ka empowered Committee.

4.3 Kumba la kdew shakhmat, ka don ruh ka jingdonkam ba hadien ba la pyntreikam ia ka VAT, ban weng noh ia ka Central Sales Tax (CST). Wat katta,ki jylla mynta ki lum lajan 15 hajar crore tyngka man la u snem na ka CST. Ka long namarkata kaba donkam ia ka jingpynbiang (compensation) na ka Sorkar Kmie na ka bynta ka jingduhnong jong ka jingmih jong ka khajna (revenue) haba ia ka CST yn weng noh. Nangta shuh shuh, haba ia ka CST yn weng noh, ka don ruh ka jingdonkam ka bakhraw ban buh ha kata ka jaka ka rukom jong ka Taxation Information Exchange System ka ban wanrah ia ka dur ka ba sngewthuh shaphang ka khaii pateng hapdeng ki jylla treikam ban seng ia ka Taxation Information Exchange System la dep sdang da ka Empowered Committee, bad la khmih lynti bay n lah ban pyndep iaka hapoh shisnem. Ia ka bynta baiadei bad ka CST yn sa khmih biang da ka Empowered Committee ha u snem 2005-2006, bad yn shim ia ka rai ha ka ban weng noh ia ka CST.

4.4. Ka long ruh ka badonkam ban wanrah ia ka jingkhaii ha ka ban wanrah ia ki mar ki mata na shabar Ri (import) hapoh ka jingteh jong ka VAT. Namar ba don ka jingshah ban khate noh ia ka khajna ba la siew ia ki mar ha ka por ba thied (set off), kane kan nym pynmih ia ka jingkiew dor, hynrei kan pynbha

shuh shuh ia ka jinglahkloi ban siew khajna. Ia ka jingtyrwa ban pynrung ia ka jingkhaii halor ki mar ki mata ba wanrah na shabar Ri ha ka VAT, kynthup ia ki buit jong ka jinglum khajna ryngkat ki jingiada (safe guard) ki babiang ia ka jingbit jingbiang jong ki Jylla ba la ker sawdong da kiwei pat ki Jylla (Land locked States), la iakren bad ka Sorkar India.

4.5. Kumjuh ruh, ka jingiakren hapdeng ka Empowered Committee bad ka Sorkar India ka dang iaaid na ka bynta ka jingrai ba khamkloi halor ka phang jong ka jinglum khajna bad ka jingbuh kyrpang (appropriation) ia ka khajna halor ki jingtrei (Service Tax) da ka Sorkar pdeng bad ki Jylla.

Lada ia ka jingrai halor ka VAT kaba iadei bad ka jingkhaii ia ki mar ba wanrah na shabar ki (imports) bad ka khajna halor ka jingtrei (Service tax\_ la leh kloi na ka liang jong ka Sorkar Kmie (national level), te ia kine ki ar tylli ki bynta badonkam jong ka jinglum khajna lah ban pynlong kawei (integrated), kynthup ruh ia ki mar bahap hapoh ka Additional Excise Duty (AD) kumba la kdew mynshuwa, sha ka rukom jogn ka VAT jong ki Jylla naduh u snem u baar jogn ka jingpyntreikam ia ka VAT.

4.6. Lah ruh ban kdew ba ia kane ka dur jong ka VAT la dep pruid dak dab a phikir bha da ka Empowered Committee ban pyndei ia ka jingiabiang tarajur lang ym tang hapdeng ki mat kiba iasynriem ia kiba la don ha ka jingiamir jingmut lang kaba jynsur (convergence and federal flexibility), hynrei ka jingiabiang tarajur ruh ha kaei kaba lah ban leh ha ka basdang bad kaei kaba yn sa pynrung kawei hadien kawei na ka bynta ka jingpynjanai shuh shuh ia ka rukom treikam jong ka VAT.

4.7. Khnang ba ka jingpyntreikam ia ka VAT ha ka Jylla kan logn ka bajop ka jingiatrei lang ka bajan hapdeng ki nognkhaii bad ki trai karkhana ka long ka badonkam kham kyrpang. Namarkat, ka Empowered Committee kala seng ruh ia ka Consultative Committee ha kaba don uwei u Nongmihkhmat na kawei pa kawei ka seng jong ki nongkhaii (trade organizations) bad na ka seng jon gki nongkhaii bad ki karkhana (Chamber of Commerce and Industry) kiba pawkhmat ha ka Ri (national level).

Kane ka Committee ka la dep iatreilang bad ka Empowered Committee. Ia kane ka rukom jingiatrei lang kan iai bteng borabor ban iakren ia I kam kiba lah ban mih bad ban lum shi jaka ia ki jingeh kiba don ha ka jingpyntreikam ia ka VAT. Kiba kum kine ki jingialang jong ki jingiaphylliew jingmut (Consultative Committee) yn seng ruh ha kawei pa kawei ka Jylla bad ia ka jingiatreilang bad ka Sorkar Jylla yn pynlong borabor ha kajuh ka rukom.

4.8. Ha ka por jong ka jingiakren bad ki nongmihkhmat jong ki nongkhahi bad ki trai karkhana, la iapeit bad khmih ruh bun bun sien ia ki VAT Bills kiba kham mynshuwa jong ki katto katne ki Jylla. La dei ruh ban kdew shi bha, kumba la kdew mynshuwa, ba baroh ki Jylla ki la iamynjur ban pynkylla (amend) ia ki VAT Bill jogn ki kiba mynshuwa khnang ban pyniadei katba lah (conform broadly) sha ka dur baiasynriem kumjuh kumba la pynbha ha kane ka kot jingpynshai (white paper). Ia ka rukom (process) jong jingpynkylla (amendment) ruh la dep sdang. Ki mat jong ki jingkdew (reference) ha ki VAT kin long namarkata kane ka dur (design) jong ka VAT kumba la batai ha kane ka kot Jingpynshai (White paper). Ka long ruh kaba dei ban kdew ba ki don katto katne tylli ki mat badonkam ha ka basdang eh jong ka jingpyntreikam ia ka VAT (ground level implementation of VAT) ia kiba la pynpaw da ki nongmihkhmat jongka seng ki Nongkhahi bad ki trai karkhana (trade and industry) shibun na kine ki mat yn sa khmih bniah (takes care) ha ki Rules jong ka VAT jong ki jylla, bad ki jingpynkylla (changes) haba donkam.

4.9. Khatduh eh, ia ka jingtrei ba iasngewthuh jingmut (Comprehensive Campaign) halor ka State Level VAT yn pynrung (launched) ban pyntip (Communicate) ha ka rukom kaba jem bad bashaibha shaphang ka jingmyntoi jong ka VAT na ka bynta ki paidbah, ki nongkhahi, ki trai karkhana bad ruh ka Sorkar Jylla. Ia kane ka jingtrei yn pynrung nyngkogn ha ka Ri (National level) halor ka nogrim jogn ka jingiatrei lang hapdeng ki Jylla bad ka Sorkar kmie. Ha kajuh ka por, yn bud dien ia kane ha kawei pa kawei ka Jylla bad kumjuh ha ki District jong ki Jylla. Ia kane ka jingtrei (Campaign) yn pynshong nogrim (based) halor ki jingthoh (written materials) bad kumjuh

ruh ha ki jingpynbna paidbah lyngba ki lad pathai khubor. Ka jingthmu jong kane ka jingtrei (Campaign) kan long ka jingiatrei lang markylliang (two-way interaction) hapdeng ka Sorkar bad ka seng ki nognkhaii bad trai karkhana bad kumjuh ruh ki paidbah.

Mynta ka don ka jingkhmih lynti ia ka jingpyntreikam ia ka State Level VAT da baroh ki Jylla bad ki Union Territory naduh u Iaiong 1,2005. Ngi donkam ia ka jingiatrei lang jong baroh ki paidbah ha ka Ri baroh kawei.

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