Value Added Tax Act, 2003

Section 17 - Partial Rebate

Where a registered dealer deducting input tax.-

(1) makes sales of taxable goods and goods exempt under Section 5, or

(2) in addition to the sales referred to in clause (1), despatches taxable goods or goods exempted under Section 5 outside the State not as a direct result of sale or purchase in the course of inter-State trade, or

(3) puts to use the inputs purchased in any other purpose (other than sale, manufacturing, processing, packing or storing of goods), in addition to use in the course of his business,

apportionment and attribution of input tax deductible between such sales and despatches of goods or such purpose, shall be made in accordance with Rules or by special methods to be approved by the Commissioner or any other authorised person and any input tax deducted in excess shall become repayable forthwith.
