Value Added Tax Act, 2003

Section 88 - Power to Make Rules

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(1) The Government may, subject to the condition of previous publication, make rules, by notification, to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for:

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) estimation of turnover for purposes of registration on the basis of inventory of goods found at the time of inspection or during survey

(c) the assessment to tax under this Act of business which are discontinued or the ownership of which has changed;

(d) the procedure for assessment of Central and State Government Departments, Statutory Bodies and Local Authorities;

(e) the assessment to tax under this Act of business owned by minors and other incapacitated persons or by persons residing outside the State;

(f) the assessment of a business owned by any person whose estate or any portion of whose estate is under the control of the court of Wards, the Administrator-General, the Official trustee or any receiver or manager, including any person whatever his designation who in fact manages property on behalf of another, appointed by or under any order of a Court;

(g) the administration of the checkposts set up and the barriers erected under this Act and the regulation of work therein;

(h) the assessment to tax under this Act of any turnover which has escaped assessment;

(i) compelling the submission of returns and the production of documents and enforcing the attendance of persons and examining them on oath or affirmation;

(j) securing that returns furnished or accounts or documents produced or evidence of any kind given under this Act before any prescribed authority or an appeal or revision from any decision of such authority are kept confidential;

(k) the procedure to be followed and the powers exercisable in proceedings for recovery under Section 42;

(l) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(m) the term of office and conditions of service of the members of the Appellate Tribunal;

(n) the fees payable for the grant of duplicate certificates of registration or licences or copies of such certificates and licences or of any other document;

(o) the maintenance of purchase bills or accounts of purchases and sales by dealers and the time for which they should be preserved;

(p) the issue of delivery notes or way bills in respect of goods delivered or transferred to retail dealers in pursuance of sales effected to them, the form and manner of their issue and the time for which they should be preserved;

(q) the extent of liability of commission agent, broker, del credere agent, auctioneer or any other mercantile agent, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal;

(r) the qualifications and disqualifications of Tax Practitioners, the procedure for their enrolment, the fees payable for enrolment and the fees payable for annual renewal of such enrolment;

(s) generally regulating the procedure to be followed and the forms to be adopted in proceeding under this Act;

(t) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to the purposes of this Act.

(3) In making a rule under sub-section (1) or sub-section (2), the Government may provide that a person guilty of breach thereof shall, on conviction by a Magistrate of the first class, be punishable with fine which may extend to five thousand rupees and where the breach is a continuing one, with further fine which may extend to one hundred rupees for every day after the first breach during which the breach continues.

(4) Any rule under this Act may be made to have effect retrospectively and when any such rule is made, a Statement specifying the reasons for making such a rule shall be laid before both Houses of the State Legislature along with the rule under Section 90, and