

**GOVERNMENT OF RAJASTHAN  
COMMERCIAL TAXES DEPARTMENT**

No.F.16 (85)Tax/CCT/13-14/ 947

Dated: August 23, 2018

All Deputy Commissioner (Adm.)/  
All Assessing Authorities,  
Commercial Taxes Department.

**CIRCULAR-02/2018**

**Sub.:- Regarding issuance of Awarder Identification Certificate to Awarders.**

Rule 40(1) of the Rajasthan Value Added Tax Rules, 2006 envisages that any awarder of the categories mentioned thereunder like Government Departments, Corporations etc. awarding works-contract exceeding rupees 10 lacs in a year had to obtain Awarder Identification Certificate by submitting an application in Form VAT-40 electronically, within 30 days from the day on which such gross amount was exceeded.

However, it has been observed that a number of such awarders failed to apply for issuance of the same in time due to ignorance of changes made in the said rule on 14.07.2014 w.e.f. 01.12.2014. Consequently, the said awarders, mostly being Government Departments, have deducted and deposited the TDS of contractors but have not been able to issue VAT-41 to them, and, due to this, contractors are facing genuine hardship due to creation of undue demands.

It is worth mentioning that the said rule does not prevent to proceed for issuance of Awarder Identification Certificate to such awarders who fail to get the certificate in the stipulated period. Therefore, it is hereby directed that the concerned Assessing Authorities may:-

1. Identify such awarders of their territorial jurisdiction, who are liable for the same; and,
2. Initiate action for levy of penalty in accordance with the provisions of Section 64 of the RVAT Act, 2003 for not applying for Awarder Identification Certificate in the stipulated time, and pass a speaking order in this regard, directing the awarder for submission of the said application electronically for issuance of Awarder Identification Certificate as provided in Rule 40.

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(Alok Gupta)  
Commissioner,  
Commercial Taxes.

# कार्यालय मुख्य अभियन्ता, सार्वजनिक निर्माण विभाग, जयपुर

क्रमांक: मु.अ./वि.सला./नि.स./2018/डी-307

दिनांक: 27.9.18

वाणिज्यिक कर विभाग का परिपत्र क्रमांक: एफ.16(85)/कर/सी.सी.टी./13-14/947  
दिनांक: 23.08.2018 निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु अग्रेषित हैं :-

1. अतिरिक्त मुख्य अभियन्ता, सा.नि.वि.,(समस्त)।
2. अधीक्षण अभियन्ता एवं तकनीकी सहायक प्रथम, सा.नि.वि., राज., जयपुर।
3. अधीक्षण अभियन्ता सा.नि.वि. (समस्त वृत्त)।
4. उद्यानविज्ञ, सा.नि.वि. (समस्त)।
5. अधिशाषी अभियन्ता सा.नि.वि. (समस्त खण्ड)।
6. अधिशाषी अभियन्ता सा.नि.वि. (समस्त सर्वे एवं गुण नियंत्रण खण्ड)।



मुख्य अभियन्ता एवं अतिरिक्त सचिव  
सा० नि० वि० राज०, जयपुर