FREQUENTLY ASKED QUESTIONS

1. Registration
2. Sign-up and Log-in
3. Payments
4. Returns
5. Declaration Forms
6. Awarder
7. Amendment
8. Miscellaneous
9. RIPS
10. E-Commerce
11. Appeals
FREQUENTLY ASKED QUESTIONS

Registration

Registration .............................................................................................................................................. 1
Q. Who can use E-Registration functionality? ...................................................................................... 1
Q. Is it mandatory to apply online for registration? .............................................................................. 1
Q. Can Dealer apply for Registration in Rajasthan Value Added Tax Act 2003 (RVAT), Central Sales Tax Act 1956 (CST), Entry of Goods into Local Areas 1999 (ETLA) and Raj. Tax on Luxuries (In Hotels and Lodging Houses Rules) 1990 (LT) and Entertainment Tax Act through single Registration Form. ................................. 1
Q. Who is liable for registration under RVAT Act 2003 .................................................................... 1
Q. Can a dealer can get Registration only under CST Act, 1956 ......................................................... 1
Q. Can Registration under Entry of Goods into Local Areas 1999 (ETLA) and Raj. Tax on Luxuries (In Hotels and Lodging Houses Rules) 1990 (LT) Entertainment Tax Act be obtained separately. ........................................ 1
Q. Can registration form be saved at intermediate stage and filled later on .................................... 1
Q. Can I edit registration form? ........................................................................................................... 1
Q. How can duplicate acknowledgement receipt for registration be obtained? ................................. 1
Q. How can status of registration form be checked? ............................................................................. 1
Q. How much security is required for registration? ............................................................................. 1
Q. Can submitted Registration form be Edited? .................................................................................... 2
Q. What is permissible size of photograph to be uploaded? ............................................................... 2
Q. How can Registration under VAT be cancelled? ............................................................................ 2
Q. When will my sureties be released, if my registration has been cancelled? ............................... 2
Q. How can I cancel my registration under VAT (TIN)? .................................................................... 2

Sign-up and Log-in ................................................................................................................................. 2

Q. How can I Get One Time Password, if yet not received on my Registered Mobile Number? ....... 2
Q. What should I do, if I forgot my login password of Rajtax web portal? ........................................ 2
Q. How can I generate e-declaration “Consent to use website” form during Sign-up and where is the form to be submitted? ................................................................................................................. 2
Q. What if I have forgotten my password and registered mail id is also not accessible? .................. 2
Q. How can I sign-up and log-in if I am registered only in entertainment tax? ................................. 2

Payments .................................................................................................................................................. 3

Q. How can Payments under various tax types be made? ................................................................. 3
Q. How can I pay tax, penalty, late fees and demand etc.? ............................................................... 3
Q. How can I Reprint my Challan? ....................................................................................................... 3
Q. Is there any need to submit Hard Copy of challan in Sales Tax Office? ....................................... 3
Q. Which Banks are authorized to receive e-payments? ................................................................. 3
Q. Can I make payment through debit card/credit card/master/VISA/maestro/AMEX/RUPAY card. ....... 3
Q. Which dealers are mandatorily required to make payment electronically? ................................... 3
FREQUENTLY ASKED QUESTIONS

Q. I am not able to see my Payment in my e-payments.................................................................3
Q. Can I make a payment if I am unregistered dealer or Can I pay in eGRAS without signing up. ........3

Returns

Q. Which Returns are to be filed online? ......................................................................................3
Q. How can I file e return? ..............................................................................................................3
Q. How can I digitally sign my return? ..........................................................................................4
Q. Who can file return in form VAT-11 .......................................................................................4
Q. What are the time Limits for filing returns ..............................................................................4
Q. How can I revise my return and what is the time Limit? .........................................................4
Q. Is there any need to submit hard copy of return in local office ..............................................4
Q. Can I file my return without Paying Tax/Late fees/interest ..................................................4
Q. Can I file return without filling return/returns of previous quarters/year? .........................4
Q. In which Form Entry Tax, CST and Luxury Tax Return can be Filed ........................................5

Declaration Forms

Q. How can I obtain CST Forms? ...................................................................................................5
Q. Why My CST Forms generation request is rejected? ...........................................................5
Q. How can I obtain Export Forms? ..............................................................................................5
Q. Can erroneous CST forms be cancelled? ..................................................................................5
Q. What is VAT 47A and VAT 49A Form? ....................................................................................5
Q. Who can Obtain VAT 47 and VAT 49 Form ............................................................................6
Q. How can I obtain Goods Declaration form VAT47A/49A ......................................................6
Q. Can I authorize any other person to Obtain Goods declaration form as it’s requirement is time sensitive. ..................................................................................................................6
Q. Where can we view generated declaration forms ..................................................................6
Q. How can I Submit Statutory Forms to the department in support of concession/deduction from tax e.g. C/E/F forms and export proofs etc. .................................................................6
Q. Can Statutory Forms VAT47A/49A be cancelled? .................................................................6

Awarder

Q. Who is liable to be registered as Awarder? ..............................................................................6
Q. How can I apply for Awarder Identification Number ..........................................................6
Q. Please explain Awarder Return Process ...............................................................................6
Q. How TDS certificate can be obtained .....................................................................................6
Q. At What Rate TDS is Deducted by Awarder .........................................................................6

Amendment

Q. ................................... 7
FREQUENTLY ASKED QUESTIONS

Q. How can I Opt for payment in Lump-sum (under section 5(1)) .................................................. 7
Q. How can I Opt out from payment in Lump-sum option ................................................................. 7
Q. How can I Opt for Composition Scheme (u/s 3(2)) ........................................................................ 7
Q. How can I Opt out from Composition scheme under Section 3(2)? .................................................. 7
Q. How can I Opt for pay tax at full rate on MRP .............................................................................. 7
Q. How can I Apply for Amendment such as Change in Principle Place of Business, addition of branch etc...7

Miscellaneous ........................................................................................................................................ 7

Q. How can I get Tax Clearance Certificate ...................................................................................... 7
Q. For What Period I will get TCC ....................................................................................................... 7
Q. If there is no tax liability in the contract then how can I convey awarder to not to deduct my tax at source ........................................................................................................................................ 7
Q. Which hard copies are still needs to be submit to the department’s local office ..................... 7
Q. What are the Facilities available under ”Assessment” in e-services ........................................ 8
Q. For which type of dealer VAT-35 and VAT-36 are used ............................................................. 8
Q. How can I see my Assessment details Online .............................................................................. 8
Q. Any question on Online checkpost .............................................................................................. 8
Q. What is Vat-72 .............................................................................................................................. 8
Q. Who will use Tax-Waiver Scheme ............................................................................................... 8

RIPS .................................................................................................................................................. 8

RIPS .................................................................................................................................................. 8

Q. What is the Percentage of subsidy in Normal package of RIPS2010 ........................................ 8
Q. Can a dealer File RIPS if He has not file depending returns ......................................................... 8
Q. Where RIPS application task is created ....................................................................................... 8

E-Commerce ...................................................................................................................................... 8

Q. E-Commerce Registration is compulsory for which type of dealers .............................................. 8
Q. How to register for E-Commerce .................................................................................................. 8
Q. What is the process and time limit to furnish E-commerce return ............................................... 8
Q. How to get E-Commerce id .......................................................................................................... 8
Q. What is the penalty for non-submission of E-commerce return .................................................. 9

Appeals ............................................................................................................................................. 9

Q. Can an Unregistered dealer file online Appeal? .......................................................................... 9
Q. What is the minimum amount which has to be deposited for filing Appeal ................................ 9
Q. If difference between Demand Order Date and Appeal Filing date is more than 60 days, what can I do...9
1. Registration

Q. Who can use E-Registration functionality?

Q. Is it mandatory to apply online for registration?
A. Yes.

A. Yes, Dealer can apply for Registration in Rajasthan Value Added Tax Act 2003 (RVAT), Central Sales Tax Act 1956 (CST), Entry of Goods into Local Areas 1999 (ETLA) and Raj. Tax on Luxuries (In Hotels and Lodging Houses Rules) 1990 (LT) and Entertainment Tax Act through single Registration Form by checking appropriate check box of Act type provided in application.

Q. Who is liable for registration under RVAT Act 2003
A. If you are,

1. Importer (Import Taxable goods from outside Rajasthan).
2. Manufacturer whose annual turnover is more than 5 Lacs.
3. Trader and annual turnover is more than 10 Lacs.
4. Dealer seeking Registration under CST Act 1956.

Liable to registered under RVAT

Q. Can a dealer can get Registration only under CST Act, 1956.
A. No, It is mandatory to be registered under RVAT Act to get registration under CST Act 1956.

Q. Can Registration under Entry of Goods into Local Areas 1999 (ETLA) and Raj. Tax on Luxuries (In Hotels and Lodging Houses Rules) 1990 (LT) and Entertainment Tax Act be obtained separately.
A. Yes, Registration under Entry of Goods into Local Areas 1999 (ETLA) or Raj. Tax on Luxuries (In Hotels and Lodging Houses Rules) 1990 (LT) or Entertainment Tax Act be obtained separately.

Q. Can registration form be saved at intermediate stage and filled later on.
A. While filling Registration Form dealer will get a Transaction ID after first save, It is a good practice to save page regularly so that partially filled form can be retrieved at any time by entering specific Transaction ID.

Q. Can I edit registration form?
A. Yes registration form can be edited until submitted.

Q. How can duplicate acknowledgement receipt for registration be obtained?
A. Enter transaction id and Acknowledgement number in "Track Your Status" Link available on web portal.

Q. How can status of registration form be checked?
A. Through "Track Your Status" Link available on web portal.

Q. How much security is required for registration?
A. In case of Manufacturer


Mode of Security

1. By Cash through e-GRAS
FREQUENTLY ASKED QUESTIONS

2. By Saving Certificates issued by GOI
3. Bank guarantee payable by a branch situated in the State
4. By executing a bond in Form VAT-64 with two sureties

Q. Can submitted Registration form be Edited?
A. Yes, Dealer can request Registering Authority to revert application form for rectification and correct it after opening under Track your status and resubmit corrected form.

Q. What is permissible size of photograph to be uploaded?
A. 50kb for each photograph. Dealer can see instruction to reduce image size.

Q. How can Registration under VAT be cancelled?
A. Dealer can file Application for Cancellation of VAT Form VAT 6C provided under login of dealer Registration and Cancellation > Form VAT 6C

Q. What documents are required to be submitted to registration office?
A. 1. If VAT-01 and VAT-02 (Business Manager declaration form) if applicable, is not digitally signed, the dealer shall submit the duly signed acknowledgement of VAT -01 and VAT-02 within fifteen days of submission of online application to the authority competent to grant registration.
2. Surety bond Form VAT 64 or NSC or Bank guarantee, if security furnished by any mode other than cash (e-payment).

Q. When will my sureties be released, if my registration has been cancelled?
A. After 15 Days from Cancellation Date.

Q. How can I cancel my registration under VAT (TIN)?
A. Dealer can file Application for Cancellation of VAT Form VAT 6A provided under login of dealer Registration and Cancellation > Form VAT 6A.

2. Sign-up and Log-in

Q. How can I Get One Time Password, if yet not received on my Registered Mobile Number?
A. Please use resend OTP button(after filling the mandatory details), you will receive OTP on your Registered mail id and mobile.

Q. What should I do, if I forgot my login password of Rajtax web portal?
A. Please use Forget Password link(after filling the mandatory details) to Reset password and Unlock account, if you forgot security question please click on "Forgot security question". You will receive new password mailed on your registered mail id.

Q. How can I generate e-declaration "Consent to use website" form during Sign-up and where is the form to be submitted?
A. E-declaration for can be generated from a link in sign –up form "e-declaration (Click here)". Receipt of the declaration form can be obtained after login through "Consent to use website" link. The Acknowledgement receipt needs to be submitted to Local Office for using any web service.

Q. What if I have forgotten my password and registered mail id is also not accessible?
A. Get your mail id updated from Assessing Authority and then use forget password link so that you will receive mail on your new mail id.

Q. How can I sign-up and log-in if I am registered only in entertainment tax?
A. Sign-up for Entertainment tax dealers is available on web portal as "EN", login and select type as "EN Dealer" from drop down list.
3. Payments

Q. How can Payments under various tax types be made?
A. All types of payments manual or e-banking or Payment gateway/Credit/Debit Card under various taxes are to be made through e-GRAS website. (www.egras.raj.nic.in)

Q. How can I pay tax, penalty, late fees and demand etc.?
A. All payments are done via EGRAS by selecting relevant Head.

Q. How can I Reprint my Challan?
A. Reprint your challan one GRAS through search record → view → Print.

Q. Is there any need to submit Hard Copy of challan in Sales Tax Office?
A. If payment is made through e-banking you are not required to submit proof of deposit but if payment is made through Cheque or cash the dealer shall furnish the copy of e-challan to the assessing authority or the officer authorized by the Commissioner, when demanded by such authority or the officer.

Q. Which Banks are authorized to receive e-payments?
A. 1. State Bank of Bikaner and Jaipur
   2. State Bank of India
   3. Bank of Baroda
   4. Oriental Bank of Commerce
   5. Union Bank of India
   6. Central Bank of India
   7. IDBI
   8. Punjab National Bank

Q. Can I make payment through debit card/credit card/master/VISA/maestro/AMEX/RUPAY card.
A. Yes you can make such payment through debit card/credit card/master/VISA/maestro/AMEX/RUPAY associated with SBI e-Pay of State Bank of India.

Q. Which dealers are mandatorily required to make payment electronically?
A. Dealers who have deposited up to Rs. one lac as tax under the Rajasthan Value Added Tax Act, 2003 including the tax under the Central Sales Tax Act, 1956 during the previous year.

Q. I am not able to see my Payment in my e-payments.
A. Only Verified Electronic Payments made against TIN/AIN can be seen in e-payment in Rajtax profile.

You can Verify your Payment through "e-payment verification" in e-services on rajtax(without Login also).

Q. Can I make a payment if I am unregistered dealer or Can I pay in eGRAS without signing up.
A. Yes, payment can made by unregistered dealer.

In case you do not have eGRAS login use guest login details available on eGRAS website

4. Returns

Q. Which Returns are to be filed online?
A. It is mandatory to file all the returns electronically.

Q. How can I file e return?
A. Templates for the returns are available under link "Templates for e-services" under "e-services guidelines".
Download respective template (as per the Return period), fill it in offline mode, validate it and save the uploadable file on your computer.

Login to rajtax → e-services → e-return select the appropriate type of tax, enter details of period and upload the return file saved on your computer → generate acknowledgement.

Q. **How can I digitally sign my return?**
A. Map your Digital Signature to RAJTAX Login. At time of upload of return "SIGN" option will be visible to the dealer.

Q. **Who can file return in form VAT-11**
A. Vat-11 Return can be filed by Dealers who are not registered under Entry tax or/and Luxury Tax and

   - Opted for payment under VAT section 3(2).
   - Who exclusively:
     1. Deals in Exempted Goods
     2. Deals in goods which falls under section 5 of vat act to pay lump-sum amount in lieu of tax.
     3. Deals in goods on which tax is paid at first point of sale and tax is already paid.
     4. Deals in goods on which tax is paid on MRP and tax is already paid.
     5. Sale of goods which falls under section 8(3) and are exempted on condition.

Q. **What are the time Limits for filing returns**
A. For quarterly return VAT-10 (along with form vat07A and Vat-08A)
   - within sixty days of the end of the quarter by the dealers who have deposited less than Rs. 50,000/- as tax under the Rajasthan Value Added Tax Act, 2003, including the Central Sales Tax Act, 1956, during the previous year;
   - within forty five days of the end of the quarter by the dealers other than enumerated in clause (a) above.

For Annual return Vat-10A for Quarterly Dealers
- Within 9 Months After quarter End.

For Annual return Vat-11 for Dealers under annual payment category
- Within 9 Months for dealers under Income tax Act 1961 section 44AB for Audit cases.
- All other Dealers 90 days after quarter end.

Q. **How can I revise my return and what is the time Limit?**
A. Where a dealer discovers any omission or error in Form VAT-10 or Form VAT-10A or Form VAT-11 furnished by him, he may revise such return and furnish the revised return within fifteen days from the last date of submission of annual return but dealer cannot revise return after issue of any notice under section 25 or section 27, as the case may be, whichever is earlier.

Q. **Is there any need to submit hard copy of return in local office**
A. No if you have digitally signed your return or submitted "consent to use website" declaration.

Q. **Can I file my return without Paying Tax/Late fees/interest**
A. No, Tax, Late Fees or Interest whichever is applicable should be deposited before return filing.

Q. **Can I file return without filling return/returns of previous quarters/year?**
A. No, sequential return check is implemented in the system, so you can not file subsequent return without filing previous returns.
FREQUENTLY ASKED QUESTIONS

Q. In which Form Entry Tax, CST and Luxury Tax Return can be Filed
A. There is a unified common return template VAT-10(2015-16) and VAT 10 A for VAT, CST, Entry Tax and Luxury Tax Return.

5. Declaration Forms

Q. How can I obtain CST Forms?
A. CST Forms can be obtained online by Link "e-CST forms (ROCS)" in e-services.

Initially "One time Request" is to be made to AA to allow to use CST forms generation.

After approval Upload template through "Upload purchase details"
(Templates for different CST Forms can be downloaded from "Templates for e-services" then fill → validate → save)

After 24 hrs ROCS forms status can be checked.

Q. Why My CST Forms generation request is rejected?
A. Forms can be rejected by the system for the following reasons

1. Return Defaulter
2. Payment defaulter
3. Either purchaser or seller in black List
4. Forceful Cancellation by Assessing authority

You can check reason for rejection of your forms in Rejected Forms Link.

Q. How can I obtain Export Forms?
A. Export Forms can be obtained online by Link "e-Export forms (Vat and CST)" in e-services.

Initially "One time Request" is to be made to AA to allow to use CST forms generation.

Upload template through "Upload purchase details"

(Templates for different Export Forms can be downloaded from "Templates for e-services" then fill → validate → save)

After 24 hrs Export forms are either rejected or approved and can be downloaded

Q. Can erroneous CST forms be cancelled?
A. You may submit application to Assessing Authority within 6 months of such generated CST forms under Rule 17(14) of CST Rajasthan Rule, If 6 months have elapsed such application can be submitted to concerned Deputy Commissioner (Adm.) upto 1 year of generation of CST forms to allow to cancel CST forms.

Q. What is VAT 47A and VAT 49A Form?
A. Registered dealer

1. who imports from any place outside the State, notified taxable goods for sale. Or
2. who receives notified taxable goods, consigned to him from outside the State or by way of branch transfer/depot. Or
3. who bring, import or otherwise receives any notified taxable goods, from outside the State for use, consumption, or disposal otherwise than by way of sale, shall carry declaration in Form VAT-47A along with the goods.
FREQUENTLY ASKED QUESTIONS

Q. Who can Obtain VAT 47 and VAT 49 Form
A. Only Registered dealers in RVAT act 2003 can obtain Goods Declaration Form.

Q. How can I obtain Goods Declaration form VAT47A/49A
A. Goods declaration Forms can be obtained online by Link "e-declaration of Goods VAT" in e-services.

Initially "One time Request" is to be made for which Assessing authority permit to obtain forms online.

After approval of one time request dealer just need to fill and print goods declaration forms.

Q. Can I authorize any other person to Obtain Goods declaration form as it’s requirement is time sensitive.
A. Yes, using Multi User Facility you can create multiple Sub-users who are authorized to use online service to obtain Goods declaration form. Sub user will not be able to use any other services. Declaration "Consent to authorize sub-user" needs to be submitted to concerned Assessing Authority.

Q. Where can we view generated declaration forms
A. You can view generated declaration In Link "e-declaration of Goods VAT" → View Vat 47A/49A.

Q. How can I Submit Statutory Forms to the department in support of concession/deduction from tax e.g. C/E/F forms and export proofs etc.
A. Details of Statutory Forms will be uploaded online by Link "Statutory form Details" in e-services.

Upload template through "Upload details”

(Templates for statutory Form can be downloaded from "Templates for e-services" then fill → validate → save)

Submit physical copy of such forms to concerned office.

Q. Can Statutory Forms VAT47A/49A be cancelled?
A. No, Statutory Forms VAT47A/49A cannot be cancelled.

6. Awarder

Q. Who is liable to be registered as Awarder?
A. Awarder is the person or authority who gives a contract.

3 types of Awarder are there in our system

2. Unregistered Dealer
3. Govt./Public undertaking/Cooperative/Local Body/statutory body/Autonomous body

Q. How can I apply for Awarder Identification Number.
A. On Web Portal → e-services → e-registration (New AIN)

Q. Please explain Awarder Return Process
A. Awarder needs to file Return Vat-40E within 15 days after end of quarter.

Q. How TDS certificate can be obtained
A. After filing Awarder return Vat-40E, Vat-41 (TDS Certificate) is available in e-return in Login of Awarder as well as Contractor.

Q. At what Rate TDS is Deducted by Awarder
A. Rate of TDS
1. For the dealers/contractors with EC, rate specified in EC is followed for TDS.
2. For Unregistered dealers/contractors TDS rate is 7%.
3. For dealers/contractors who have not opted for Exemption scheme and for the dealers/contractors are not exempted as per notification of state govt. TDS rate is 6%.

7. Amendment

Q. How can I Opt for payment in Lump-sum (under section 5(1))
A. Payment in lump-sum option is available in e-registration link under e-services through VAT-69 form.

Q. How can I Opt out from payment in Lump-sum option
A. Payment in lump-sum option is available in e-registration link under e-services through VAT-71 form.

Q. How can I Opt for Composition Scheme (u/s 3(2))
A. Use e-services → "Cancellation and Amendment" → Application for opting for payment of tax u/s 3(2) in Form VAT-06B (Only within 30 days of the Starting of the Financial year)

Q. How can I Opt out from Composition scheme under Section 3(2)?
A. You can opt out from 3(2)
   1. Turnover exceeds 75 Lacs in a Financial Year.
   2. Start import from outside state or purchases from URD.

   Use e-services → "Cancellation and Amendment" → Application for opting out from payment of tax u/s 3(2) in Form VAT-06C.

Q. How can I Opt for pay tax at full rate on MRP
A. Use e-services → "Cancellation and Amendment" → Application to pay tax at full rate on MRP in Form VAT-06D.

Q. How can I Apply for Amendment such as Change in Principle Place of Business, addition of branch etc.
A. Under e-services → "Cancellation and Amendment" → Apply for e-Amendment - VAT Form-05 for change in address of principal place of business.

8. Miscellaneous

Q. How can I get Tax Clearance Certificate
A. On web portal e-services → e-tax clearance certificate link to fill application for TCC. You may download TCC from your profile after approval by AA.

Q. For What Period I will get TCC
A. It will depend on your tax liability.

Q. If there is no tax liability in the contract then how can I convey awarde to not to deduct my tax at source
A. If there is no tax liability in the contract then Contractor can apply for e-services → NO Tax Deduction Certificate from web portal in form VAT-40C.

Q. Which hard copies are still needs to be submit to the department’s local office.
A. To Do.
Q. What are the Facilities available under “Assessment” in e-services
A. "Application of rectification of Mistake" through vat-57 from and "Application for reopening of Ex-parte Assessment" in vat-58 form, can be done under Assessment module.

Q. For which type of dealer VAT-35 and VAT-36 are used
A. Vat-35 is dispatch Note used by Principal to send goods to Agent and Vat-36 is Form of Sale proceeds which is issued by Agent to Principal.

Q. How can I see my Assessment details Online
A. Assessment details can be viewed online in Dealer Profile after Login in rajtax portal.

Q. Any question on Online checkpost
A. To Do.

Q. What is Vat-72
A. When a seller sells commodity at Concessional Rate then Purchaser provide Signed Vat-72 on quarterly basis to the seller which is required to submit to the Assessing authority by the Seller at the time of Assessment.

Q. Who will use Tax-Waiver Scheme
A. Tax-Waiver Scheme application can be submitted by any dealer online through .......... to get their interest/penalty waived off.

9. RIPS

Q. What is the Percentage of subsidy in Normal package of RIPS2010
A. 30% subsidy.

Q. Can a dealer claim subsidy under RIPS without filing due returns.
A. It is mandatory to file all due returns applying for RIPS subsidy dealer should have filled all the pending returns.

Q. Where RIPS application task is created
A. RIPS application task is created at CTO/AC login on RajVista.

10. E-Commerce

Q. E-Commerce Registration is compulsory for which type of dealers
A. E-Commerce Registration is compulsory for all dealers (Registered or unregistered) for are taking part at any stage in online sale of any commodity including Vendor, Courier company, etc.

Q. How to register for E-Commerce
A. e-registration for E-Commerce link is available on Web Portal for registering in E-Commerce. According to the type of activity dealer can get registration in one or more category (EL1, EL2 and EL3).

Q. What is the process and time limit to furnish E-commerce return
A. E-Commerce Template is given in "templates for e-services" on web portal. Dealer will fill respective template from Available EL1 or EL2 or EL3 and submit in e-return through E-commerce Login within 15 days after every Month.

Q. How to get E-Commerce id
A. Dealer will get a SMS with E-Commerce Id on the registered mobile number and e-mail.
Q. What is the penalty for non-submission of E-commerce return
A. Penalty is Rupees 2000/day or maximum up to Rupees 100000.

11. Appeals

Q. Can an Unregistered dealer file online Appeal?
A. Yes unregistered dealer can file appeal through Link “Application for Appeal by unregistered dealer” in form VAT-27.

Q. What is the amount which has to be deposited for filing of Appeal?
A. As per section 82(3) in case of an appeal from an ex-parte assessment order, five percent of, and in other cases ten percent of the disputed tax amount.

Q. If difference between Demand Order Date and Appeal Filing date is more than 60 days, what can I do.
A. Dealer needs to fill Application for Condonation of Delay (FormVAT-28) in such case.