

Ref No. 2bII/7404

4 Aug 2008

Shri Govindan Nair, I.A.S,
Principal Secretary
Commercial Tax
Govt. of U.P.
Secretariat Annexe, Lucknow

Subject :- Bill/Invoice under VAT Scheme.

Sir,

Under the VAT Act & Rules cash memo Bill Book, Sales Invoice & Tax Invoice have been prescribed with different particulars & form. The provisions of VAT Act & Rules require these books to be kept separately, whereas certain other Acts such as Central Excise Act prescribe only one such book & do not allow a parallel. Considering this necessity generated by contradictions a circular dt. 08/01/08 on the upkeep of these books was issued which although cleared all doubts but left out a hole of interpretation under headline "fcy@dS" k eseks dk j[kj]kko &&&& fnukad 31 @3@08 rd tkjh jg ldrs gSa**A

Which has made the dealers uncomfortable & officers interpreting differently. IIA addressed a letter to Shri Janardan Duby, Joint Commissioner Incharge VAT Cell on the point & a delegation met him personally. He asserted that the circular referred above is for all times even beyond 31.03.08 & he will request The Commissioner Commercial Tax to issue a clarificatory circular on the point, which has not been issued so far. We refer to our letter to your goodself & the Commissioner in the point & is Annexed at **Annexure-I**.

It is therefore requested that a clarification in this respect may kindly be directed to be issued accordingly.

Thanking You

Yours truly,

D.S. Verma
Executive Director