

Ref. No. 2bII/7300

8 May 2008

Shri Ajay Sharma
M/s Ajay Engineering Corporation,
E-4, Industrial Estate,
Delhi Road,
Saharanpur

Subject: Delivery Challan to be kept in the bounded books.

Sir,

IIA VAT Consultant Shri B.H. Naqvi JI had provided you the opinion on the subject previously. I am now sending you the extract of VAT Act Section 22 alongwith Rule 44 which provide for maintenance of Bill, Invoice, Challan etc. The circular No. 496 of 8/01/08 is also being sent giving Commissioner, Commercial Tax Lucknow version on the point. The circular does also say that during Transport of goods any bonafide Document will do.

In Rule 41(6) Provision has been made for maintaining challans or Transfer Invoices (for computer generated books) to be maintained in bounded books of fifty in numbers.

It is always safer to comply Rules & keeping them in bounded books will be better.

Thanking You

Yours truly,

D.S. Verma
Executive Director