

Ref. 2b/7688

4 April 09

Shri Anil Sant I.A.S
Commissioner Commercial Tax, U.P.
Vibhuti Khand Gomti Nagar,
Lucknow

Subject: Issue of Duplicate form 3-B.

Sir,

The case of one of our members M/s Excel Pet for the Financial Year 2005-06 is pending disposal. But the duly filled /completed original form 3-B issued to M/s Excel Pet, Lucknow have been discovered lost at the last stage. The process of issue of duplicate Form-3 B was simple procedural matter but the member is facing differing opinions from officers of different jurisdiction. While the Trade Tax Rules clearly provide for the procedure of issue of such duplicate forms (Rule 25-B(15))Copy enclosed at **Annexure-I** ; “when a duly completed declaration form, issued by the purchasing dealer to the selling dealer is lost in transit or by the selling dealer, the purchasing dealer shall on demand from the selling dealer issue a duplicate declaration form to such selling dealer. The duplicate form shall be issued in the same manner, as the certificate originally issued. A bare perusal of the Rule will show that on demand duplicate form will have to be issued as if it were an original Form. But certain officers holding varying & differing opinions are delaying/refusing the duplicate forms; while Rules require no additional formalities.

In this particular case the applicant is bona-fide registered dealer without any adverse past history of decades. The dealers purchasing goods are also Recognitions holder bona-fide dealers. The Transaction for which forms are demanded are duly recorded in ordinary course of business in the books of Accounts of both purchaser & seller. The concessions/exemptions have already been availed no any contrary or adverse material regarding these transactions has so far come up on record in case of Purchaser/Seller. The Tax due under the Act is deposited completely.

Therefore it is requested that the respective officers may kindly be directed to issue duplicate forms to enable the applicant to avail the benefit he has already passed on the purchaser on the strength of Recognition certificate issued by the Deptt.

It is hoped that a direction will kindly be issued so that without loss of time the forms may be submitted to the concerned officer.

It is further to bring to your kind Notice that the Deptt circular No. 476 dated 5/01/02 (Copy enclosed at **Annexure-II**) which directs the Assessing officers to accept the claim after due examination without forms in case the forms are lost from the office file. In the instant case all forms were submitted & placed on file for examination during the case proceedings and are stated to have been lost from the office file. If the same procedure as stated in circular No. 476 dated 5/01/02 is adopted in this genuine & identical case the kind favour will be appreciated.

Thanking you

Yours truly,

D.S. Verma
Executive Director