

**Government of Rajasthan**  
**Commercial Taxes Department**  
[www.rajtax.gov.in](http://www.rajtax.gov.in)

No. F16 (375) Tax/VAT/CCT/13 /Pt.-II/745

Dated: 23.01.2018

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

**CIRCULAR – 01/2019**

**Sub: Regarding furnishing of revised Form VAT-40E**

Rule 40(8A) of the Rajasthan Value Added Tax Rules, 2006 envisages that every awarder holding an Awarder Identification Certificate, shall submit a statement in Form VAT-40E electronically through the official website of the department to the officer authorized under sub-rule (I), within thirty days of the end of the quarter. Where the awarder fails to furnish the statement as mentioned above, the said officer after affording a reasonable opportunity of being heard, may impose penalty under section 64 of the Act.

Similarly, Rule 40(8B) provides that where an awarder discovers any omission or error in the Form VAT-40E furnished by him, he may furnish a revised Form VAT-40E within three months from the close of the relevant year.

However, it has been observed that a number of such awarders failed to revise the same in time due to ignorance of changes made in the said rule on dated 08.03.2016 w.e.f. 01.04.2016.

The provisions of sub rule 40(8B) does not prevent to proceed to revise VAT-40E who failed to revise the same within the stipulated period. Therefore, it is hereby directed that the concern assessing authorities may :-

1. Identify such awarders of their territorial jurisdiction.
2. Initiate action for levy of penalty in accordance with the provisions of Section 64 of the RVAT Act, 2003 for not revising VAT-40E in the stipulated time and pass a speaking order in this regard.

(Dr. Preetam B. Yashvant)  
Comissioner,  
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Rajasthan, Jaipur