

## VAT POSERS.

1. A builder engaged in business of constructing residential flats for sale to individual user how is he liable under VAT Act?

2. A registered dealer engaged in business of petrol pump sales tanker used in his business. Is he liable to pay tax on sell of tanker?

Will he be liable for payment of purchase tax u/s. 9 if he purchases tanker from a URD dealer?

If the tanker is sold by the firm by debiting to partners capital account then what would be tax implication?

3. Question relates to 2% reversal of ITC on interstate transaction.

(a) Dealer is making reversal every quarter/month. It comes to his notice that he reversed excess amount of ITC in last quarter in that case what is the remedy. What if it comes to his notice after filling last quarter/month? How can he claim refund?

(b) If the dealer possesses stock of OGS & local purchase and sales inter state can he claim that he sold out of OGS goods and avoid reversal of ITC?

4. A dealer has interstate purchase of forklift, dumper, loader, JCB. Work of above items is to transfer goods from one place to another inside factory premises. As per GST Act 1969 determination in case of Voltas Ltd. NO.1973/D/62/1266 DT.11-12-73 & Godrej & Boyce Mfg. Co. Ltd. 1988/D/411 DT 17-03-90 are not considered vehicle. As per tribunal Judgment in case of Dhorajia Construction Co 2008 GSTB 97 above items will not be treated as vehicle. My question is
- (a) After 1-04-2006 under Vat Act, are above both determinations applicable?
  - (b) Can dealer purchase above items against form C?
  - (c) Is the dealer liable to pay entry tax on above items? If yes is ITC available of entry tax?
  - (d) If above items are purchased against Tax Invoice. Can ITC be claimed?
5. A manufacturing unit in its factory premises uses machinery/vehicles such as dumper, loader, cranes, JCB etc for mining and transportation of goods within factory premises. Lubricants and spare parts are used in these machinery/vehicles. Is ITC available on lubricants and spare parts?

6. In Manufacturing Unit for reduction of ITC on Branch Transfer calculation the calculation must be made on quantity basis or only on Value basis? At the time of Assessment can officer change the method and calculate other method not favoring the dealer?
7. A Works Contractor having lump sum permission for full year U/s. 14A is paying 0.60% tax. He executes his work as under:-
- Only Labour Work no goods is used.
  - Only Labour Work goods used is supplied by the contractee.
  - Contract Work in which the goods are purchased and used by the dealer.

How tax is to be calculated on above three transactions?

8. A Works Contractor mainly does work of Bitumen Road. In Preparing bitumen road he uses goods as under:
1. Light Diesel Oil (L.D.O.), Furnace Oil (F.O.), Diesel. Work of L.D.O. and, Furnace Oil is to heat bitumen. Can the dealer get Tax Credit or no? If available how much percentage?

2. What is the meaning of words “and other like charges” mentioned in section 2 (30) (c)?
9. A vat registered dealer’s turnover is less than 50lakhs, He does not have CST number & is not a manufacturer but tax payable is more than 60,000 my question is
- (a) As per rule 19 whether return is to be submitted manually in hard copy in office or e returns on website are to be filled?
  - (b) If dealer is liable to file manual return in office & instead of that he files e return only than is he liable for penalty?
10. Whether tax paid on purchases or on sales will form part of turnover for the purposes of VAT Audit?
11. A dealer whose status is changed from proprietor to firm or company is required to obtain new registration under VAT Act?