

UPVAT - XLVI

Department of Commercial Taxes, Government of Uttar Pradesh
[See Rule-70 of the UPVAT Rules, 2008 and Section 42 of the UPVAT Act, 2008]
**REPORT OF THE ASSESSING AUTHORITY ON THE APPLICATION FOR
ISSUE OR AMENDMENT OF CERTIFICATE OF ENTITLEMENT**

To

The Commissioner of Commercial Taxes,
Uttar Pradesh, Lucknow.

1-	Name & Address of the dealer -	
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2-	Taxpayer's Identification Number [TIN]	
	Tax Deduction Number [TDN]	
	Service Provider Number [SPN]	

3-	Principal Place of Business, Depot / Branches / Go downs/ Manufacturing places in and outside U.P. :-	
	particulars	address
a-	Principal place of business	
b-	Branch/godown/depot etc.	
i		
ii		
iii		
iv		
c-	Manufacturing places	

4-	Constitution of dealer (Tick the appropriate Box)				
	Proprietorship <input type="checkbox"/>	Partnership <input type="checkbox"/>	HUF <input type="checkbox"/>	Company <input type="checkbox"/>	Society <input type="checkbox"/>
	State or Central Govt. Corporation <input type="checkbox"/>	Club <input type="checkbox"/>	Association <input type="checkbox"/>	Any other	

5-	Name & addresses of Partner/s, Proprietor, Director/s, Karta, Trustee/s, Principal officer/s etc.			
	Name and Address	Status	From	To
i				
ii				
iii				
iv				
v				

6-	Details of Bank Accounts in which refundable amount has to be credited		
S.N.	Name & address of the branch	Nature of A/c	Account No.
i			
ii			
iii			
iv			

7-	Particular of the exemption or reduction in the rate of tax				
S.N.	particular	disclosed by the industrial unit	authentication by the Assessing Authority		Difference if any (explain the difference on separate sheet)
i.	Date of commencement of the facility of exemption or reduction in the rate of tax				
ii.	Period of exemption or reduction in the rate tax	from	to	from	to
iii.	Fixed capital investment				
iv.	Fixed capital investment eligible for exemption or reduction in the rate of tax				
v.	Amount of exemption				
vi.	period of exemption				

vii.	Amount of exemption availed before 01.01.2008			
viii.	Amount of exemption remained in balance on 01.01.2008			
ix.	Period of exemption remained in balance on 01.01.2008			
x.	Date of enquiry done by the assessing authority if any			
xi.	Date of search/survey if any			
xii.	Date of seizure of books accounts if any			
xiii.	Date of seizure of goods if any			
xiv.	Result of search/survey			
xv.	Result of seizure of books			
xvi.	Result of seizure of goods			
xvii.	Whether exemption was misused in any way? (Detail on separate sheet if required)			
xviii.	Action taken by the Assessing Authority with regard to xvii			
xix.	Whether amount of exemption or reduction in the rate of tax has been amended?			
xx.	If answer of xix is yes, give the full detail and result of Appeal/revision/writ up to the date of sending of the report			
xxi.	Whether any dispute regarding exemption or reduction in the rate of tax or amount of exemption or period of exemption or fixed capital investment is pending before any competent court or authority?			
xxii.	If answer of xxi is affirmative give the full detail on separate sheet and attach the relevant papers .			
xxiii.	Whether exemption or reduction in the rate of tax is not based on the issue of eligibility certificate?			
xxiv.	If answer of xxiv is affirmative give the full detail on separate sheet and attach the relevant papers regarding notification, investment period, exemption period, amount of exemption etc attach the relevant papers and copies of the notification			
xxv.	Whether the dealer is eligible for Entitlement Certificate?			
xxvi.	If answer of xxv is negative give the reason in detail along with relevant papers on separate sheet			
xxvii.	Amount of exemption or reduction in the rate of tax to be mentioned on the Certificate of eligibility			
xxviii.	Period of exemption to be mentioned on the Certificate of Entitlement			
xix.	Goods manufactured to be mentioned in the Certificate of Entitlement			
xxx.	purchased goods to be mentioned in the Certificate of Entitlement as			
(a)	raw material			
(b)	processing material			
(c)	consumable store			
(d)	fuel other than petrol and diesel			
(e)	packing material			
(f)	lubricants			

1-If space provided is insufficient attach the detail in separate sheet in the same format.

2- If report belongs to amendment of Certificate of Entitlement only amended data shall be written in the relevant serial or column.

3- If fixed capital investment has been made after the beginning of period of exemption as condition of exemption under notification issued under erstwhile Act, only invested amount shall be mentioned in the relevant column.

Signature of the Assessing Authority
Name and seal of the assessing authority