



साधिकार प्रकाशित

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## उप-खण्ड (I)

आदि को सम्मिलित करते हुए) सामान्य कानूनी नियम।

**Jaipur, August 13, 2026**

rules to amend the Rajasthan Value Added Tax Rules, 2026, namely:-

1. **Short title and commencement.**— (1) These rules may be called the Rajasthan Value Added Tax (Amendment) Rules, 2026.

- 2. Substitution of Form VAT RET-01.-** The existing Form VAT RET-01 appended to the Rajasthan Value Added Rules, 2026, hereinafter referred to as the said rules, shall be substituted by the following, namely:-

[see rule 20(1), 30(4), 32(10), 33(10) 35, 36 & 46(1)]

### Details of sale of goods and other dispatches

|                |  |  |  |  |
|----------------|--|--|--|--|
| Financial Year |  |  |  |  |
| Tax period     |  |  |  |  |

[illegible]

**4. Taxable sale made within State**

| TIN | Invoice details |      |               | Commodity | Rate (%) | Other Rate | Amount |                      |           |      |       |       |
|-----|-----------------|------|---------------|-----------|----------|------------|--------|----------------------|-----------|------|-------|-------|
|     | No.             | Date | Taxable Value |           |          |            | Tax    | Actual Tax Collected | Surcharge | CESS | Other | Total |
| 1   | 2               | 3    | 4             | 5         | 6        | 7          | 8      | 9                    | 10        | 11   | 12    | 13    |
|     |                 |      |               |           |          |            |        |                      |           |      |       |       |
|     |                 |      |               |           |          |            |        |                      |           |      |       |       |

**5. Taxable inter-State sale.**

| (State) | TIN | Invoice details |      |               | Rate (%) | Other Rate | Amount |       |       |
|---------|-----|-----------------|------|---------------|----------|------------|--------|-------|-------|
|         |     | No.             | Date | Taxable Value |          |            | Tax    | Other | Total |
| 1       | 2   | 3               | 4    | 5             | 6        | 7          | 8      | 9     | 10    |
|         |     |                 |      |               |          |            |        |       |       |
|         |     |                 |      |               |          |            |        |       |       |

**6. Other Dispatches**

| TIN of purchaser. | Document details |      |      | Description of Dispatch | Amount |
|-------------------|------------------|------|------|-------------------------|--------|
|                   | No.              | Date | Type |                         |        |
| 1                 | 2                | 3    | 4    | 5                       | 6      |
|                   |                  |      |      |                         |        |
|                   |                  |      |      |                         |        |

**6A. Exports**

| TIN of purchaser. | Invoice details |      |       | Shipping bill/ Bill of export |      | Tax      |            |      |
|-------------------|-----------------|------|-------|-------------------------------|------|----------|------------|------|
|                   | No.             | Date | Value | No.                           | Date | Rate (%) | Other Rate | Amt. |
| 1                 | 2               | 3    | 4     | 5                             | 6    | 7        | 8          | 9    |
|                   |                 |      |       |                               |      |          |            |      |
|                   |                 |      |       |                               |      |          |            |      |

**6B. Sale made to SEZ unit or SEZ Developer**

| TIN of purchaser. | Invoice details |      |       | Tax      |            |      |
|-------------------|-----------------|------|-------|----------|------------|------|
|                   | No.             | Date | Value | Rate (%) | Other Rate | Amt. |
| 1                 | 2               | 3    | 4     | 5        | 6          | 7    |
|                   |                 |      |       |          |            |      |
|                   |                 |      |       |          |            |      |

**7. Nil rated, exempted and non VATsale**

| Description | Nil Rated sale | Exempted | Non-VATsale | Others |
|-------------|----------------|----------|-------------|--------|
| 1           | 2              | 3        | 4           | 5      |
|             |                |          |             |        |

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

8. Amendments to taxable sales details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit and credit notes issued during current period and amendments thereof]

[illegible]

## 9. Documents issued during the tax period

| Sr. No. | Nature of document                                                         | Date | Sr. No. |    | Total number | Cancelled | Net issued |
|---------|----------------------------------------------------------------------------|------|---------|----|--------------|-----------|------------|
|         |                                                                            |      | From    | To |              |           |            |
| 1       | 2                                                                          | 3    | 4       | 5  | 6            | 7         | 8          |
| 1       | Invoices for sales                                                         |      |         |    |              |           |            |
| 2       | Revised Invoice                                                            |      |         |    |              |           |            |
| 3       | Debit Note                                                                 |      |         |    |              |           |            |
| 4       | Credit Note                                                                |      |         |    |              |           |            |
| 5       | Receipt voucher                                                            |      |         |    |              |           |            |
| 6       | Payment Voucher                                                            |      |         |    |              |           |            |
| 7       | Refund voucher                                                             |      |         |    |              |           |            |
| 8       | Delivery Challan in case of liquid gas                                     |      |         |    |              |           |            |
| 9       | Delivery Challan in cases other than by way of sale (excluding at S no. 8) |      |         |    |              |           |            |

## **10. Sale to Unregistered Dealers**

[illegible]



**4. Taxable sale made within State**

| TIN | Invoice details |      |               | Commodity | Rate (%) | Other Rate | Amount |                      |           |      |       |       |
|-----|-----------------|------|---------------|-----------|----------|------------|--------|----------------------|-----------|------|-------|-------|
|     | No.             | Date | Taxable Value |           |          |            | Tax    | Actual Tax Collected | Surcharge | CESS | Other | Total |
| 1   | 2               | 3    | 4             | 5         | 6        | 7          | 8      | 9                    | 10        | 11   | 12    | 13    |
|     |                 |      |               |           |          |            |        |                      |           |      |       |       |
|     |                 |      |               |           |          |            |        |                      |           |      |       |       |

**5. Taxable inter-State sale**

| (State) | TIN | Invoice details |      |               | Rate (%) | Other Rate | Amount |       |       |
|---------|-----|-----------------|------|---------------|----------|------------|--------|-------|-------|
|         |     | No.             | Date | Taxable Value |          |            | Tax    | Other | Total |
| 1       | 2   | 3               | 4    | 5             | 6        | 7          | 8      | 9     | 10    |
|         |     |                 |      |               |          |            |        |       |       |
|         |     |                 |      |               |          |            |        |       |       |

**6. Other Dispatches**

| TIN of purchaser. | Document details |      |      | Description of Dispatch | Amount |
|-------------------|------------------|------|------|-------------------------|--------|
|                   | No.              | Date | Type |                         |        |
| 1                 | 2                | 3    | 4    | 5                       | 6      |
|                   |                  |      |      |                         |        |
|                   |                  |      |      |                         |        |

**6A. Exports**

| TIN of purchaser. | Invoice details |      |       | Shipping bill/ Bill of export |      | Tax      |            |      |
|-------------------|-----------------|------|-------|-------------------------------|------|----------|------------|------|
|                   | No.             | Date | Value | No.                           | Date | Rate (%) | Other Rate | Amt. |
| 1                 | 2               | 3    | 4     | 5                             | 6    | 7        | 8          | 9    |
|                   |                 |      |       |                               |      |          |            |      |
|                   |                 |      |       |                               |      |          |            |      |

**6B. Sale made to SEZ unit or SEZ Developer**

| TIN of purchaser. | Invoice details |      |       | Tax      |            |      |
|-------------------|-----------------|------|-------|----------|------------|------|
|                   | No.             | Date | Value | Rate (%) | Other Rate | Amt. |
| 1                 | 2               | 3    | 4     | 5        | 6          | 7    |
|                   |                 |      |       |          |            |      |
|                   |                 |      |       |          |            |      |





### 3. PURCHASES RECEIVED FROM DEALERS

period in which amended

[illegible][illegible]

| Details of original document |     |      | Revised details |                    |     |           |                  |      |       | Rate (%) | Taxable value | Amount of tax |     |           |        | Name of State / UT | Return period | Filing date | Monthly filing status (Yes / No) | Amendment made (TIN, Others) | Tax period of original record | Effective date of cancellation if any |
|------------------------------|-----|------|-----------------|--------------------|-----|-----------|------------------|------|-------|----------|---------------|---------------|-----|-----------|--------|--------------------|---------------|-------------|----------------------------------|------------------------------|-------------------------------|---------------------------------------|
| Type                         | No. | Date | TIN of Seller   | Trade / Legal name | No. | Note type | Note supply type | Date | Value |          |               | VAT           | CST | Surcharge | Others |                    |               |             |                                  |                              |                               |                                       |

[illegible]

7. *Purchases of goods received from SEZ units / developers of the state*

[illegible]

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**5. Substitution of Form VAT RET-03.-** The existing Form VAT RET-03 appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT RET-03**

*[see rule 30(2), 35(1)(3), 38&46]*

|              |  |
|--------------|--|
| <i>Year</i>  |  |
| <i>Month</i> |  |

## Return

[illegible]

### 3.1 Details of Sale to registered dealers

[illegible]

### 3.2 Details of sale to unregistered persons, dealer paying tax under section 6(2) and under section 7(5)

| Nature of sale                    | Total Taxable |     | Tax VAT | Tax CST   |        |        |        |        |        |                 | TAX  |      |      | Total |
|-----------------------------------|---------------|-----|---------|-----------|--------|--------|--------|--------|--------|-----------------|------|------|------|-------|
|                                   |               |     |         | Full Rate | C Form | F Form | H Form | I Form | J Form | E-I / E-II Form |      |      |      |       |
| (1)                               | (2)           | (3) | (4)     | (5)       | (6)    | (7)    | (8)    | (9)    | (10)   | (11)            | (12) | (13) | (14) | (15)  |
| SALE made to Unregistered Persons |               |     |         |           |        |        |        |        |        |                 |      |      |      |       |
| SALE made under section 6(2)      |               |     |         |           |        |        |        |        |        |                 |      |      |      |       |
| SALE made under section 7(5)      |               |     |         |           |        |        |        |        |        |                 |      |      |      |       |

### 4. Eligible Input Tax Credit (ITC)

| Details                                                   | Description | Tax |           |       |
|-----------------------------------------------------------|-------------|-----|-----------|-------|
|                                                           | Description | VAT | Surcharge | Total |
| (1)                                                       | (2)         | (3) | (4)       | (5)   |
| (A) ITC Available (whether in full or part)               |             |     |           |       |
| (1) Input Tax Credit brought forward from repealed Act    |             |     |           |       |
| (2) Input Tax Credit brought forward from previous period |             |     |           |       |
| (3) Input Tax Credit of current month/period              |             |     |           |       |
| B) ITC Reversed                                           |             |     |           |       |
| (1) As per rule                                           |             |     |           |       |
| (2) Others                                                |             |     |           |       |
| (C) Net ITC Available (A) – (B)                           |             |     |           |       |
| (D) Other Details                                         |             |     |           |       |
| (1) Input tax adjusted with VAT                           |             |     |           |       |
| (2) Input tax adjusted with CST                           |             |     |           |       |
| (3) Input tax adjusted with Surcharge                     |             |     |           |       |
| (4) Input Tax Credit carried forward                      |             |     |           |       |

**5. Values of exempt, nil-rated and non-VAT purchases**

| Description                                                         | Inter-State Sale | Intra-State Sale |
|---------------------------------------------------------------------|------------------|------------------|
| (1)                                                                 | (2)              | (3)              |
| From a seller under composition scheme, Exempt and Nil rated supply |                  |                  |
| Non-VAT purchase                                                    |                  |                  |

**6. Determination of output tax on sale**

| Rate of Tax  | Turnover | Output tax | Cess | Surcharge | Other | Total |
|--------------|----------|------------|------|-----------|-------|-------|
| ...%         |          |            |      |           |       |       |
| ...%         |          |            |      |           |       |       |
|              |          |            |      |           |       |       |
| <b>Total</b> |          |            |      |           |       |       |

**7. Payment of tax**

| S. No | ACT | Tax Payable | Adjustment of negative liability of previous tax period | Net Tax Payable (2-3) | Surcharge | Cess | Interest | Others | Late Fee | Tax paid through ITC | Tax paid in cash |
|-------|-----|-------------|---------------------------------------------------------|-----------------------|-----------|------|----------|--------|----------|----------------------|------------------|
| (1)   | (2) | (3)         | (4)                                                     | (5)                   | (6)       | (7)  | (8)      | (9)    | (10)     | (11)                 | (12)             |
| 1     | VAT |             |                                                         |                       |           |      |          |        |          |                      |                  |
| 2     | CST |             |                                                         |                       |           |      |          |        |          |                      |                  |

Verification (by Authorized signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Place:

Signature :

Name:

Date:

Designation: .....”

**[F.12(27)FD/Tax/2025-Part-I-32]****By order of the Governor,**

Nathmal Didel,  
Special Secretary to the Government.

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**Government Central Press, Jaipur.**