

Commercial Tax Department

FORM - W APPLICATION FOR REFUND OF TAX

[See rule 28(3)]

To TIN

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The Commercial Tax Officer,
Division _____,
Commercial Taxes Department

1. I / We S/oclaim refund of Rs. _____ (Rupees _____) on the grounds mentioned hereunder:-

(a)

(b)

(c)

2. I / We enclose the following documents (for not exceeding last 3 years) in support of the claim.

1. Copy of the Annual credit statement in Form- YY; or
2. Copy of the Assessment Order; or
3. Value Added Tax Return in Form-I; or
4. Order of the Appellate / Revising Authority.
5. Others, if any, specify

3. The amount claimed which was originally paid by way of Advance Tax / Security vide Receipt Number _____ dated _____ deposited into _____ Assessment Division under the Head of Sales Tax Accounts on _____.

OR

The amount claimed as refund is adjusted against my credit available in the closing balance of the ITC reported in the _____ return for the _____ month/ year in Form _____.

OR

4. The payment of refund may please be made in my / our favour by a crossed cheque on authorised Bank at Government cost.
5. I/ We declare that no refund on this account has been claimed / received by me / us earlier.
6. I/ We declare that the tax for which refund has been claimed has not been charged / realized from any other person.

7. I / We undertake to refund on demand being made within six months of the date of payment of any rebate erroneously paid to me / us.

8. I / we declare that the goods received by me/ us after payment of Tax for which refund has been claimed has been consumed by me/ us as industrial consumer / has been sold in wholesale / retail.

* Strike out whichever is not applicable.

Signature and full address of claimant
Name and Designation of the claimant

Dated _____
(Seal)

ADVANCE STAMP RECEIPT

Received a sum of Rs.(Rupees)
from.....by way of cheque / demand draft towards
refund of(Affix Revenue Stamp for
amounts exceeding Rs.5000.00)

Signature of claimant
Name and Designation

SANCTION ORDER

Claim of Tvl. _____ has been scrutinized and found correct.

Refund of Rs. _____ (Rupees _____) is sanctioned.

(i) Certified that no refund order regarding the sum now in question has previously been passed.

(ii) Refund has been noted against the original credit under my signature in respect of Advance tax / Security.

Head of Account

**COMMERCIAL TAX OFFICER
SANCTIONING / ASSESSING AUTHORITY**

(SEAL)

PAY ORDER

Claim of refund of Rs. _____ by _____ is made vide cheque
No./D.D. No. _____ for Rs. _____ dated

(HEAD OF DIVISION)

POST AUDIT:

Certified that:-

- (i) the amount refunded above has been credited into the Treasury,
- (ii) order of refund has been verified with
return / annual credit statement / assessment order
- (iii) Refund has been properly entered in the Register at page No
_____.

AUDIT OFFICER

INSTRUCTIONS FOR PROCESSING THE REFUND APPLICATION:

1. The Assessing Authority will complete the scrutiny of the **Form-W** within fifteen days from the date of receipt of claim in division and issue the sanction order and report the same to the Head of Division.
2. Where the assessing authority come across any discrepancies in the claim petition the same should be pointed out to the applicant with the copy to the Head of Division within fifteen days of its receipt.
3. Where the claim has been admitted, whether in part or full, the claimant is eligible for refund, the Heads of Division should ensure that payment is made to the dealer within three days of the order passed.
4. All the claim shall be paid to the applicant by a crossed cheque on the authorized bank with which the Government maintains that account.
5. After the cheque has been signed, it shall be delivered to the claimant or his authorized representative personally when he next calls for it or sent to him by registered post with "acknowledgement due" at Government cost.
6. All claim involving the refund of Rs.50,000/- or more shall be subject to post audit.
7. The post audit may be completed before the expiry of three months from the date of payment.
8. All the refund claim paper after post audit, wherever required, should be sent to the Commercial Tax Officer (HQ) in respect of Puducherry region. In respect of other regions respective Head of Division shall keep the records for safe custody and maintenance.