

Excise and Taxation Department, Punjab

Public Notice req.e-Trip

(Rule 64-A & 64-B of Punjab VAT Rules)

Attention: **VAT dealers/Taxable Persons/Lawyers/Chartered Accounts/Cost Accountants/Transporters**

Trade and industry organizations have made some representations regarding e-Trip system. Keeping in view the concerns of trade and industry, following clarifications are being issued:-

1. Trade and Industry organizations have represented that many dealers do not have IT infrastructure to comply with the requirements of Rule 64-A and 64-B. In the light of this, the dealers are given time till 31.8.2013 to upgrade their systems. They are requested to start using e-Trip facility at the earliest. Field checkings will be done and penalties will be imposed (if required) only after 1.9.2013.
2. It is clarified that "Forging and Casting" items are not included in the item "Iron & Steel" specified under Rule 64-A and 64-B.
3. It is further clarified that in case goods are being transported through a transporter, the requirements of e-Trip/e-ICC will not be applicable when the goods are being transported from the premises of the dealer to the transporter. In this case, these requirements shall be applicable when the movement of the goods starts from the premises of the transporter.
4. Transporters will be able to submit data on behalf of the dealers on the website of the department.
5. It is further clarified that so far as the Rule 64-B regarding goods being sent outside the State is concerned, this e-Trip is the same e-ICC which is already being done by the dealers/transporters. Only, difference is that earlier this was optional for all the commodities and now it is mandatory for a few commodities.
6. It is further clarified that for the goods being sent outside the State i.e. goods covered under Rule 64-B, the condition of maximum time limit to leave the State shall not apply.

1st August, 2013

Anurag Verma,
Excise & Taxation Commissioner,
Punjab