

To

All the Jt. Excise & Taxation Commissioners (Range and Appeal)
All the Dy. Excise & Taxation Commissioners
In the State

Memo. No. 2401 / ST-6
Panchkula, dated the 22.11.2018.

Subject:- Filing of annual return in Form R-2 for the year 2017-18.

It has come to the notice of this office that there are some doubts regarding filling of Annual Return in Form R-2 for the financial year 2017-18 as HVAT Act, 2003 remained in force till 30.06.2017 only, for goods as defined under the HVAT and CST Act. With effect from 01.07.2017 with the implementation of GST in the country the HVAT Act and the CST Act were applicable for only the six non GST goods i.e. crude, natural gas, petrol, diesel, ATF and liquor fit for human consumption.

2. The matter has been examined and it is clarified that all dealers who were registered under the HVAT Act as on 30.06.2017 and migrated to GST w.e.f. 01.07.2017 have to file Annual Return in Form R-2, reconciling the quarterly return for the first quarter of financial year 2017-18 even if the return under the HVAT and CST Acts has been filled for first quarter only, within the prescribed period as per law.
3. The dealers dealing exclusively in Non-GST goods continue to be registered under the HVAT Act, 2003 and the CST Act, 1956 and shall discharge their liabilities including filing of returns and annual return etc. as per the respective laws.
4. The dealers who are dealing in both GST and non GST goods shall continue to hold their valid registration under the HVAT and CST Acts, besides being registered under the GST Acts w.e.f. 01.07.2017. Such dealers shall also continue to discharge their liabilities including filing of returns and annual return etc., under the HVAT and CST Acts as per law and file annual return in VAT R-2, and reconcile their figures of sale/purchase specific to their turnover under the HVAT and CST laws.

5. You are requested to bring the above instructions to the notice of officers and all stakeholders including the members of the Taxation Bars and various Trade Associations.



Additional Excise & Taxation Commissioner (T)
for Excise and Taxation Commissioner,
Haryana, Panchkula.

Endst. No. / , Panchkula dated the

A copy is forwarded to the following for information please:-

1. All the Addl. Excise & Taxation Commissioners in the Head office.
2. PA to ACS (E&T) for information to Worthy ACS (E&T)
3. PA to ETC for information to Ld. Excise and Taxation Commissioner.



Additional Excise & Taxation Commissioner (T)
for Excise and Taxation Commissioner,
Haryana, Panchkula.