

To,

Shri D.S. Mishra, I.A.S.  
Principal Secretary  
Tax and Registration  
Government of Uttar Pradesh  
Lucknow

**Subject: - Reconsideration of Mandatory provision for filing E-Return for six categories of dealers.**

Sir,

IIA is seized of your letter no. 656/10110691/CT, Dt. 21-12-2010. **(Copy enclosed at Annexure-I)**. This circular does not specify whether the dealers so categorised for online filing of return will also have to file a hard copy there of . Your good self will see that this way all the dealers have been taken in to ambit of E-Return. There are certain small dealers who have no paraphernalia for filing E-Return and filing E-Return from a cyber café is likely to infringe the security of the private accounts of dealer. Here it is worth while to quote the relevant provision of rule 45 as under:-

(12-A) (a) Various returns prescribed in this rule may be submitted either online on the official website of the department or in hard copy.

Provided that in case of dealers, whose aggregate of turnover as referred to in sub-rule (1), is likely to exceed one crores rupees in the assessment year or has already exceeded one crores rupees in the assessment year immediately preceding the assessment year, such dealer shall submit return online on the official; web-site of the department but the Commissioner, in case of any unforeseen circumstances for adequate reasons to be recorded in writing, may permit submission of return in hard and/or soft copy by a general or specific order.

(b) The return being submitted online on the official website of the department must be authenticated by the digital signature of the dealer or of the person referred to in sub-rule (6) of rule 32, issued by a certifying authority in accordance with the provision of Section 35 of the Information Technology Act, 2000, failing which it shall be treated as a soft copy of the return only and the dealer will have to file a hard copy thereof within seven days from the last date prescribed for submitting the return.

The rule clearly stipulates that either online return will be filed as per conditions prescribed or a hard copy thereof only. The relevant rule lays down that once one of the conditions of rule 45 have been complied i.e. Filed E-Return, no hard copy will have to be filed but this circular does not specify the provision of the rule –45.

It shall be in the interest of natural justice that either the petty dealers be exempted from e-filing of the return, as the procedure is being adopted now, or there should be no requirement of filling manual returns.

We are hopeful that your honour will give a due consideration to our proposal.

Thanking you,

Yours Truly

Manish Goal  
Vice President  
&  
Chairman-EAC