

**Annexure-7**

**Name of the corporate debtor: HITKARI PACKAGING P. LTD.; Date of commencement of CIRP: 31/05/2022; List of creditors as on: 12/06/2022**

**List of operational creditors (Government Dues)**

**Amount in Rs.**

Sr. No.	Details of claimant		Details of claim Received		Details of claim Admitted				Amount of contingent claim	Amount of any Mutual dues, that may be set-off	Amount of claim under verification	Amount of claim not admitted	Remarks, if any
	Department	Government	Date of Receipt	Amount Claimed	Amount of claim admitted	Nature of claim	Whether related party?	% of voting share in CoC					
01	Office of Assistant Commissioner of State Tax, Vadodara	Govt. of Gujarat	04/07/2022	2,432,920.00	303,458.00	Un-secured Claim	NO	0%	NIL	NIL	2,129,462.00	NIL	Further justification awaited from Department



By. RPAD.

No. STO-1/UNT-45/NCLT CLAIM/Ms Hitkari Packaging Pvt Ltd/2022-23/ 9643

20/6/22

Office of the Assistant Commissioner Of State Tax

Unit-45,th Floor, Kuber Bhavan, Kothi Compound

Raopura, Vadodara.

Date: 29/06/2022

To

The Interim Resolution Professional / Resolution Professional  
Mr. Mukesh Ramjibhai Dayani  
302, Laxmi Enclave-1, Opp. Gajera School,  
Katargam, Surat-395004  
Email: [cirp.hitkari@gmail.com](mailto:cirp.hitkari@gmail.com)

[Mukeshdayani.ip@gmail.com](mailto:Mukeshdayani.ip@gmail.com)

Subject: Submission of proof of claim in case M/s Hltakari Packaging Pvt Ltd TIN-24192200115

Respected Sir,

With reference to above subject, we hereby state that we came to know that Insolvency Resolution Process started in case of /s Hltakari Packaging Pvt Ltd TIN-24192200115 . The said corporate debtor was registered with State Tax Department under Gujarat VAT Act and Central Sales Tax Act and having registration number VAT: 24192200115/CST 24692200115. Assessment for the year 2006-07,2009-10,2010-11,2011-12,2016-17,2017-18 were completed on respective dates under section 34 of GVAT Act. Total Sum of Rs. 24, 32,920/- (Incl. arrears of interest accrued) was raised in the assessment and demand notices issued accordingly.

In view of above, we are sending our claim of Rs 24, 32,920/- along with necessary supporting documents. Kindly accept our claim of said amount and acknowledge same. We are sending or claim by email and by RPAD also. Thanking you.

Enclosed:

- (1) Affidavit with FORM-B
- (2) Assessment Orders and Demand Notices of respective years
- (3) Summary of Pending Dues.

Yours Faithfully

  
K.M. Gohil

State Tax Officer-1(I/C)  
**K. M. GOHIL**  
Unit-45, Vadodara-390011  
State Tax Officer (1)  
I/C Unit-45, Vadodara.

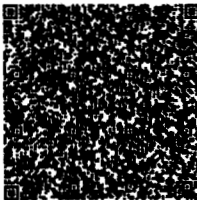
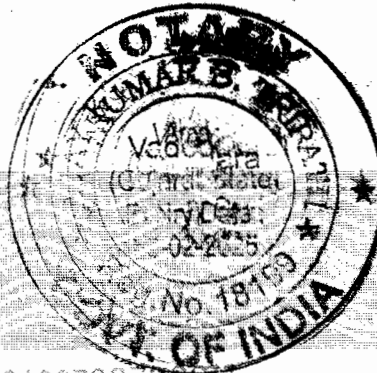
INDIA NON JUDICIAL  
Government of Gujarat  
Certificate of Stamp Duty



सत्यमेव जयते

Certificate No. : IN-GJ86161067027929U  
Certificate Issued Date : 29-Jun-2022 02:53 PM  
Account Reference : IMPACC (SV)/ gj13134404/ BARODA/ GJ-BA  
Unique Doc. Reference : SUBIN-GJGJ1313440407196205996171U  
Purchased by : KRUSHNKUMARSINH MAHAVIRSINH GOHIL  
Description of Document : Article 5(g-a) Agreement - Construction / Development /  
Sale / Transfer (Imm. Property)  
Description : DECLARATION  
Consideration Price (Rs.) : 0  
(Zero)  
First Party : KRUSHNKUMARSINH MAHAVIRSINH GOHIL  
Second Party : Not Applicable  
Stamp Duty Paid By : KRUSHNKUMARSINH MAHAVIRSINH GOHIL  
Stamp Duty Amount(Rs.) : 300  
(Three Hundred only)

Regd. No: 4453  
Date: 29/6/2022



IN-GJ86161067027929U

JD 0001643200

Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at 'www.shcilestamp.com' or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.

**FORM B****PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES**

*(Under Regulation 7 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016)*

29/06/2022

To

The Interim Resolution Professional / Resolution Professional

Mr. Mukesh Ramjibhai Dayani

302, Laxmi Enclave-1, Opp. Gajera School, Katargam, Surat-395004

From

Krushnkumarsinh Mahavirsinh Gohil

State Tax Officer-1, Office Of Assistant Commissioner Of State Tax

Unit-45, 4<sup>th</sup> floor, Kuber Bhavan, Kothi Char Rasta Vadodara.**Subject:** Submission of proof of claim.

Madam/Sir,

Krushnkumarsinh Mahavirsinh Gohil, State Tax Officer-1, Unit-45, Vadodara hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of Hitkari Packaging Pvt. Ltd. TIN - 24192200115. The details for the same are set out below:

PARTICULARS		
1.	NAME OF OPERATIONAL CREDITOR	Krushnkumarsinh Mahavirsinh Gohil State Tax Officer-1, Office Of Assistant Commissioner Of State Tax Unit-45
2.	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR  (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	ADHAAR CAR NO:868882691677 AS ABOVE ON BEHALF OF STATE TAX DEPARTMENT, GOVERNMENT OF GUJRAT
3.	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	UNIT-45, 4 <sup>TH</sup> FLOOR, KUBER BHAVAN, KOTHI COMPOUND, RAOPURA, VADODARA Email – stol-gstd-vad1@gujarat.gov.in
4.	TOTAL AMOUNT OF CLAIM  (INCLUDING ANY INTEREST AS AT THE INSOLVENCY COMMENCEMENT DATE)	Rs.24,32,920/-

**PARTICULARS**

5.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	ASSESSMENT ORDERS AND DEMAND NOTICES FOR RESPECTIVE ASSESSMENT YEARS 2006-07,2009-10,2010-11,2011-12,2016-17,2017-18 FOR VAT AND CST ACT.
6.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	NA
7.	DETAILS OF HOW AND WHEN DEBT INCURRED	DUE TO ASSESSMENT OF YEARS YEARS 2006-07,2009-10,2010-11,2011-12,2016-17,2017-18 FOR VAT AND CST ACT. PASSED ORDERS AND DEMAND NOTICE ISSUED TO DEALER ACCORDINGLY.
8.	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	NA
9.	DETAILS OF:  a. any security held, the value of security and its date, or  b. any retention of title arrangement in respect of goods or properties to which the claim refers	NA
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE AMOUNT OF THE CLAIM OR ANY PART THEREOF CAN BE TRANSFERRED PURSUANT TO A RESOLUTION PLAN	PLEASE SEND DD/CHEQUE IN FAVOR OF SBI A/C VAT
11.	LIST OF DOCUMENTS ATTACHED TO THIS PROOF OF CLAIM IN ORDER TO PROVE THE EXISTENCE AND NON-PAYMENT OF CLAIM DUE TO THE OPERATIONAL CREDITOR	ASSESSMENT ORDERS AND DEMAND NOTICES FOR RESPECTIVE ASSESSMENT YEARS 2006-07,2009-10,2010-11,2011-12,2016-17,2017-18 FOR VAT AND CST ACT.

Signature of operational creditor or person authorised to act on his behalf  
[Please enclose the authority if this is being submitted on behalf of an operational creditor]

**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.

Name in BLOCK LETTERS

KRUSHNKUMARSINH MAHAVIRSINH GOHIL

Position with or in relation to creditor

STATE TAX OFFICER-1, UNIT-45, STATE TAX DEPARTMENT

Address of person signing

UNIT-45, 4<sup>TH</sup> FLOOR, KUBER BHAVAN, KOTHI COMPOUND, RAOPURA, VADODARA

\*PAN number, passport, AADHAAR Card or the identity card issued by the Election Commission of India

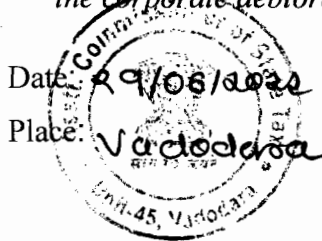
### DECLARATION

I, Krushnkumarsinh Mahavirsinh Gohil, currently residing at Office Of Assistant Commissioner Of State Tax, Unit-45, 4<sup>th</sup> floor, Kuber Bhavan, Kothi Char Rasta Vadodara.

, hereby declare and state as follows:-

1. HITKARI PACKAGING PRIVATE LIMITED TIN-24192200115, the corporate debtor was, at the insolvency commencement date, being the 31<sup>st</sup> day of May 2022, actually indebted to me in the sum of Rs. [ASSESSMENT ORDERS AND DEMAND NOTICES FOR RESPECTIVE ASSESSMENT YEARS 2006-07, 2009-10, 2010-11, 2011-12, 2016-17, 2017-18 FOR VAT AND CST ACT].
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:.
3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.
4. In respect of the said sum or any part thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:

*[Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim].*



*K. M. Gohil*  
(Signature of the claimant)  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.

### VERIFICATION

I, Krushnkumarsinh Mahavirsinh Gohil the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed therefrom.

Verified at VADODARA on this 29 day of JUNE 2022

*K. M. Gohil*  
(Signature of the claimant)  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara

[Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary and in the case of other entities, an officer authorised for the purpose by the entity].

*A. B. Tripathi*  
**A. B. TRIPATHI**  
NOTARY (Date: 29/06/2022)

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

**Assessment Order**

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24192200115
<b>Address :</b>	339/40,GIDC IND ESTATE,WAGHODIA,WAGHODIA,WAGHODIA,WAGHODIA,VADODARA-391760
<b>Assessment Year :</b>	2013-2014
<b>Period of assessment :</b>	01/04/2009 - 31/03/2010
<b>Date of service of notice in form :</b>	31/03/2014

**PART I**

Turnover of sales and purchases			(Rupees)	
Description	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
01. Total turnover		99371754		77977991
02.1 Exempted from tax under section 5(1)		0		0
02.2 Exempted from tax under section 5(2)		0		0
02.3 Branch transfer or consignment to and from outside the state		0		0
(a) of the goods manufactured				
(b) other than (a) above				
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)				3276259
02.5 Reduction as per item 37 of annexure-III		441947		12009222
02.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2		9013930		
Total of (02.1) to (02.6)		9455877		15285481
03. Net Taxable Turnover (01-02)		89915877		62692510

**PART II**

Output Tax						
As per Return						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
15	Others	99999	2375	356	59	2790
4	Others	99999	85631926	3425277	856319	89913522
15	Others	99999	2375	356	59	2790
4	Others	99999	85631926	3425277	856319	89913522
TOTAL			85634301	3425633	856378	89916312
04.1 Total Output Tax						4282011
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						4282011

**PART III****Input tax**

Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers		<b>62692510</b>
06. Purchases of taxable goods other than capital goods from registered dealers		<b>0</b>
07. Purchases of taxable goods from a person other than registered dealer		<b>0</b>
<b>Total</b>		<b>62692510</b>

**Calculation of Input Tax - As per Return**

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
<b>Total(Col.5+Col.6)</b>					
Total Tax Payable on Purchase of taxable goods under section 9					
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					
Total(Input Tax Credit)					

**Calculation of Input Tax - As per Assessment**

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
12.5	Others	99999	346652	43196	8666
15	Others	99999	419740	62961	10494
4	Others	99999	58857915	2354317	588577
12.5	Others	99999	346652	43196	8666
15	Others	99999	419740	62961	10494
4	Others	99999	58857915	2354317	588577
<b>Total(Col.5+Col.6)</b>					<b>3068211</b>
Total Tax Payable on Purchase of taxable goods under section 9					<b>0</b>
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					<b>0</b>
08. Total(Input Tax Credit)					<b>3068211</b>

**PART IV****Tax credit**

Description	Admissible tax credit(Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period		<b>0</b>
10. Tax credit as per 08		<b>3068211</b>
Total (09 + 10)		
Adjustment of tax on purchase as per Annexure II		<b>0</b>
11. Gross tax credit		<b>3068211</b>
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		<b>0</b>
12.2 Under section 11(3)(b)(ii) (of the goods manufactured)		<b>0</b>



(as per illustration given in the instructions)		
12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))		0
12.5 Other reason		123223
Total: [12.1 + 12.2 + 12.3 + 12.4 +12.5]		123223
13. Net tax credit admissible (11 - 12)		2944990

## PART V

### Net tax payable

Description	(Rupees)	
	As per Return	As per Assessment
14. The amount of tax payable as per 04.1		4282011
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2		0
16. Total tax		4282011
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I		0
17.2 Remission under section 41		0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)		0
17.4 Adjustment of the amount deposited under section 22		0
17.5 Net tax credit as per 13		2944990
Total		2944990
18. Net tax payable (16-17)		1337021
19. Excess amount of tax credit (18-17)		0
20. Amount of tax credit adjusted against CST		0
21. Excess Amount of tax credit claimed as refund		0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]		0

## PART VI

### Payment of tax

Description	(Rupees)	
	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19		1337021
23.2 Amount of interest		107493
23.3 Amount of penalty		0
Total		1444514
24. Amount paid		1208524
25. Amount outstanding		235990
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

### Annexure I

(Rupees)

Adjustment in sale	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
27. sub-section (1) of section 8				
27.1 Sub-clause (a) (sale cancelled)				
27.2 Sub-clause (b) (alteration in consideration of sale)				
27.3 Sub-clause (c) (goods returned)				
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)				
Total :				
29. Net of sale				

Annexure II		(Rupees)			
Adjustment in purchase	Increase		Decrease		
	As per Return	As per Assessment	As per Return	As per Assessment	
30. on account of credit note/debit note					
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2					
Total :					
32. Net of purchase					

Annexure III		(Rupees)			
Reduction	Sales		Purchases		
	As per Return	As per Assessment	As per Return	As per Assessment	
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)					
34. In the course of export/import out of country					
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act					
36. In the course of interstate trade and commerce other than branch transfer or consignment					
37. Total :					

#### Remarks

નમુનો ૩૦૨ ના અનુસંધાને વેપારીના વતી વાણિજ્યિક વેરા સલાહકાર શ્રી અલ્પેશ પટેલ આકારણી સમયના હિસાબી સાહિત્ય સહિત હાજર થાય છે. વેપારીનો ધંધો કોરુ ગ્રેટેડ બોક્ષ બનાવી વેચવાનો છે. કુલ વેચાણ રૂ. ૯૯૩૭૧૭૫૪/- નક્કી કરેલ છે તે પૈકી રૂ. ૬૦,૬૭,૨૮૪/- જોબ વર્કના પુરાવા ચકાસી બાદ આપેલ છે રૂ. ૨૯,૪૬,૬૪૬/- ના લેબર ચાર્જ પુરાવા ચકાસી બાદ આપેલ છે. રૂ. ૨૧૦૦/- આંતરરાજ્ય વેચાણો છે નિકાસના રૂ. ૪,૩૯,૮૪૭/- પુરાવા ચકાસી બાદ આપેલ છે બાકીના રૂ. ૮,૯૯,૧૫,૮૭૭/- વેચાણો પર વેરો આકારેલ છે રૂ. ૮,૫૬,૩૧,૯૨૬/- પર ૪+૧% ના દરે રૂ. ૪૨,૮૧,૫૮૬/- બાકીના રૂ. ૨૩૭૫/- પર ૧૫+૨.૫ ના ૪૧૫/- વેરો આકારેલ છે આમ કુલ ભરવા પાત્ર વેરો રૂ. ૪૨,૮૨,૦૧૧/- નક્કી કરેલ છે. કુલ ખરીદી ૭,૭૯,૭૭,૯૯૧/- પૈકી લેબર ચાર્જ સ રૂ. ૩૨,૭૬,૨૫૮/- અને રૂ. ૧,૨૦,૦૯,૨૨૨/- આંતરરાજ્ય ખરીદીના છે. વેરાશાખ ને પાત્ર ખરીદી ૧,૨૦,૦૯,૨૨૨/- છે રૂ. ૫,૮૮,૫૭,૯૧૫/- પર ૪+૧% પર ૨૯૪૨૮૮૪/- અને રૂ. ૩,૪૬,૬૫૨/- પર ૧૨.૫+૨.૫% વેરા ૫૧,૮૬૨/- અને રૂ. ૪૧૯૭૪૦/- પર ૧૫+૨.૫% વેરો રૂ. ૭૩,૪૫૫/- થયેલ છે આમ કુલ વેરાશાખ ૩૦૬૮૨૧૧/- નક્કી કરેલ છે. જેમાંથી ૧૨૩૨૨૩/ની વેરાશાખ ૨૬/અન્યરીતે નામંજૂર કરેલ છે. કુલ ભરવાપાત્ર વેરો રૂ. ૪૨૮૨૦૧૧/- + વ્યાજ રૂ. ૧૦૭૪૯૩/ આમ કુલ મળી રૂ. ૪૩૮૯૫૦૪/- તેમાંથી રૂ. ૨૯૪૪૯૯૦/- વેરાશાખ મજરે આપેલ છે બાકી વેરો રૂ. ૧૪૪૪૫૧૪/- માંથી ભરેલ રકમ રૂ. ૧૨૦૮૫૨૪/- બાદ આપતાં આકારણી અંતે વેપારીને રૂ. ૨૩૫૯૯૦/- ભરવાની થાય છે. જેની માંગણા સુચના આપવી. .

Signature :

Date :

*K. M. Gohil*  
K. M. GOHIL  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



Sd  
K. M. GOHIL  
State Tax Officer (1)

**Form 305**

(See Rule 27)

**Notice For Amount Assessed**

To

HITKARI PACKAGING PVT.  
LTD.339/40,WAGHODIA,VAGHODIA,WAGHODIA,VADODARA-391760

Office Address :

Ghatak 45 (VAD),  
4TH FLOOR,  
I - BLOCK,  
KUBER BHAVAN, VADODARA,

Phone No : 0265-2417929

E-mail Id : ac046-ct@gujarat.gov.in

Registration Certificate No. **24192200115**Dated **01/07/2002**

Lump sum Permit No. -----

Dated -----

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in First/Second Appeal/Revision application,under sub-section 34 of section 2 of the Act is as under.

Date of Order : **31/03/2014** Period From : **01/04/2009** To : **31/03/2010**

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1.Assessed Tax	1337021	1208524	128497
2.Interest U/s	107493	0	107493
3.Penalty U/s.	0	0	0
<b>Total</b>	<b>1208524</b>	<b>1444514</b>	<b>235990</b>

Less Refund adj.Order No. Dated Rs. 0

Net Amount payable. **235990** Rs. 0

- 1 The sum of Rs. **235990** shall be paid into the Government Treasury at **vadodara** within 30 days from the service of this notice.
- 2 The receipted challan shall be produced before me within 5 days.
- 3 Interest at the rate of 18% per annum shall be charged on late payment of dues.
- 4 An Appeal may be filed within 60 days from the date of receipt of the Order to **dc app.-5vadodara** (Write the name of authority)

Seal :

Place : **vadodara**

Signature :



*K. M. Gohil*  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.

*Sd*  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.

**FORM-304**

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

**Assessment Order**

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24192200115
<b>Address :</b>	339/40,GIDC IND ESTATE,WAGHODIA,WAGHODIA,WAGHODIA,WAGHODIA,VADODARA-391760
<b>Assessment Year :</b>	2014-2015
<b>Period of assessment :</b>	01/04/2010 - 31/03/2011
<b>Date of service of notice in form :</b>	19/03/2015

**PART I**

Turnover of sales and purchases		(Rupees)			
Description	Sales		Purchases		
	As per Return	As per Assessment	As per Return	As per Assessment	
01. Total turnover		<b>92150276</b>		<b>81171688</b>	
02.1 Exempted from tax under section 5(1)		<b>0</b>		<b>0</b>	
02.2 Exempted from tax under section 5(2)		<b>0</b>		<b>0</b>	
02.3 Branch transfer or consignment to and from outside the state		<b>0</b>		<b>0</b>	
(a) of the goods manufactured		<b>0</b>			
(b) other than (a) above		<b>0</b>		<b>0</b>	
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)				<b>0</b>	
02.5 Reduction as per item 37 of annexure-III		<b>1106248</b>		<b>12899829</b>	
02.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2		<b>1280263</b>			
Total of (02.1) to (02.6)		<b>2386511</b>		<b>12899829</b>	
03. Net Taxable Turnover (01-02)		<b>89763765</b>		<b>68271859</b>	

**PART II**

Output Tax						
As per Return						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	Others	99999	89763765	3590551	897638	94251954
4	PLANT AND MACHINERY.	18080	120000	4800	1200	126000
TOTAL			<b>89883765</b>	<b>3595351</b>	<b>898838</b>	<b>94377954</b>
04.1 Total Output Tax						4494189
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						4494189

**PART III****Input tax**

Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers		0
06. Purchases of taxable goods other than capital goods from registered dealers		68271859
07. Purchases of taxable goods from a person other than registered dealer		0
<b>Total</b>		<b>68271859</b>

**Calculation of Input Tax - As per Return**

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
<b>Total(Col.5+Col.6)</b>					
Total Tax Payable on Purchase of taxable goods under section 9					
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					
Total(Input Tax Credit)					

**Calculation of Input Tax - As per Assessment**

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
12.5	Others	99999	400538	50067	10013
15	Others	99999	200513	30077	5013
4	Others	99999	64357750	2574310	643578
<b>Total(Col.5+Col.6)</b>					<b>3313058</b>
Total Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					<b>3313058</b>

**PART IV****Tax credit**

Description	Admissible tax credit(Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period		0
10. Tax credit as per 08		3313058
Total (09 + 10)		3313058
Adjustment of tax on purchase as per Annexure II		0
11. Gross tax credit		3313058
<b>12. Reduction in Tax Credit</b>		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		0
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)		0
12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax		0

under sections 5(1) and 5(2))		
12.5 Other reason		2912
Total: [12.1 + 12.2 + 12.3 + 12.4 +12.5]		2912
13. Net tax credit admissible (11 - 12)		3310146

PART V		
Net tax payable		
Description	(Rupees)	
	As per Return	As per Assessment
14. The amount of tax payable as per 04.1		4494189
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2		0
16. Total tax		4494189
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I		11785
17.2 Remission under section 41		0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)		0
17.4 Adjustment of the amount deposited under section 22		0
17.5 Net tax credit as per 13		3310146
Total		3321931
18. Net tax payable (16-17)		1172258
19. Excess amount of tax credit (18-17)		0
20. Amount of tax credit adjusted against CST		0
21. Excess Amount of tax credit claimed as refund		0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]		0

PART VI		
Payment of tax		
Description	(Rupees)	
	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19		1172258
23.2 Amount of interest		12252
23.3 Amount of penalty		0
Total		1184510
24. Amount paid		1180481
25. Amount outstanding		4029
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

Annexure I		(Rupees)			
Adjustment in sale		Increase		Decrease	
		As per	As per	As per	As per

	Return	Assessment	Return	Assessment
27. sub-section (1) of section 8		0		0
27.1 Sub-clause (a) (sale cancelled)				0
27.2 Sub-clause (b) (alteration in consideration of sale)		0		0
27.3 Sub-clause (c) (goods returned)				0
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)		0		0
Total :		0		0
29. Net of sale		0		0

Annexure II		(Rupees)			
Adjustment in purchase	Increase		Decrease		
	As per Return	As per Assessment	As per Return	As per Assessment	
30. on account of credit note/debit note					
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2					
Total :					
32. Net of purchase					

Annexure III		(Rupees)			
Reduction	Sales		Purchases		
	As per Return	As per Assessment	As per Return	As per Assessment	
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)					
34. In the course of export/import out of country					
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act		1106248		12899829	
36. In the course of interstate trade and commerce other than branch transfer or consignment		0		0	
37. Total :		1106248		12899829	

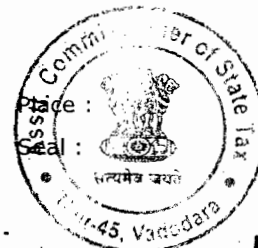
#### Remarks

નમુના-૩૦૨ની નોટીસ અનુસંધાને શ્રી અલ્પેશભાઈ પટેલ, વાણિજ્યિક વેરા સલાકાર વર્ષ-૨૦૧૦/૧૧ ની ઓડીટ આકારણી કાર્યવાહી અર્થે હાજર રહેલ છે. વેપારીશ્રીનો ધંધો પેકીંગ મટીરીયલ્સ બનાવી વેચવાનો છે કુલ વેચાણો રૂ.૯,૨૧,૫૦,૨૭૬/- ના નક્કી કરેલ છે તે પૈકી આંતરરાજ્ય વેચાણ તથા નિકાસના વેચાણો અને જોબવર્ક વિગેરે પુરાવા ચકાસી બાદ આપતાં સ્થાનિક વેરાપાત્ર વેચાણો રૂ.૮,૯૭,૬૩,૭૬૫/- તથા પ્લાન્ટ અને મશીનરીના વેચાણો ઉપર વાગુ પડતાં દરે કુલ વેરો રૂ.૪૪,૯૪,૧૮૯/- આકારેલ છે. કુલ ખરીદી રૂ.૮,૧૧,૭૧,૬૮૮/- ની નક્કી કરેલ છે જે પૈકી આંતર રાજ્ય ખરીદી બાદ કરતાં વેરાશાખ પાત્ર ખરીદી રૂ.૬,૮૨,૭૧,૮૫૯/- ની રહે છે જેના ઉપર વાગુ પડતાં દરે કુલ વેરાશાખ રૂ.૩૩,૧૩,૦૫૮/- આપવામાં આવેલ છે. અગાઉના વર્ષની વેરાશાખ નથી તથા ચાલુ વર્ષની વેરાશાખ રૂ.૩૩,૧૩,૦૫૮/- છે જેમાંથી ૨% OGS ઘટાડો કરતાં નેટ વેરાશાખ રૂ.૩૩,૧૦,૧૪૬/- ની રહે છે. ભરવાપાત્ર વેરો રૂ.૪૪,૯૪,૧૮૯/- થાય છે તેમાંથી વેરાશાખ બાદ આપતાં રૂ.૧૧,૮૪,૦૪૩/- ભરવાના બાકી રહે છે તેમાંથી માલ પરતના રૂ.૧૧,૭૮૫/- બાદ કરતાં રૂ.૧૧,૭૨,૨૫૮/- ભરવાના બાકી રહે છે તેમાં વ્યાજ રૂ.૧૦,૬૦૭/- ઉમેરતાં કુલ રૂ.૧૧,૮૨,૮૬૫/- ભરવાના બાકી રહે છે જે સામે પત્રકે ભરેલ વેરો રૂ.૧૧,૮૦,૪૮૧/- બાદ આપતાં બાકી વેરો રૂ.૨,૩૮૪/- તથા વ્યાજ રૂ.૧,૬૪૫/- મળી કુલ રૂ.૪,૦૨૯/- ભરવાના બાકી રહે છે જેની માંગણીની સુચના કાઢી વેપારીશ્રીને જાણ કરવા ઠરાવવામાં આવે છે

Signature :

Date :

*K. M. Gohil*  
K. M. GOHIL  
State Tax Officer (1)  
T/C Unit-45, Vadodara.



S.d

K. M. GOHIL  
State Tax Officer (1)  
T/C Unit-45, Vadodara.

(See Rule 27)

## Notice For Amount Assessed

To

HITKARI PACKAGING PVT.  
LTD.339/40,WAGHODIA,VAGHODIA,WAGHODIA,VADODARA-391760

Office Address :

Ghatak 45 (VAD),  
4TH FLOOR,  
I - BLOCK,  
KUBER BHAVAN, VADODARA,  
Phone No : 0265-2417929  
E-mail Id : ac046-ct@gujarat.gov.in

Registration Certificate No. **24192200115**Dated **01/07/2002**

Lump sum Permit No. —

Dated —

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in First/Second Appeal/Revision application,under sub-section 2 of section 34 of the Act is as under.

Date of Order : **19/03/2015** Period From : **01/04/2010** To : **31/03/2011**

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1.Assessed Tax	2384	0	2384
2.Interest U/s	1645	0	1645
3.Penalty U/s.	0	0	0
<b>Total</b>	<b>4029</b>	<b>0</b>	<b>4029</b>

Less Refund adj.Order No.

Dated

Rs. 0

Net Amount payable.

**Four Thousand Twenty Nine**

Rs. 4029

- 1 The sum of Rs. **4029** shall be paid into the Government Treasury at **Vadodara** within 30 days from the service of this notice.
- 2 The receipted challan shall be produced before me within **30** days.
- 3 Interest at the rate of 18% per annum shall be charged on late payment of dues.

An Appeal may be filed within 60 days from the date of receipt of the Order to **Hn DC Appeal Vadodara** (Write the name of authority)

Seal :

*K. M. Gohil*  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



*S.D*  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara



Place : **Vadodara**

Date : **19/03/2015**

Signature :

Designation : **CTO Unit 7 Vadodara**

**FORM-304**

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

**Assessment Order**

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24192200115
<b>Address :</b>	339/40,GIDC IND ESTATE,WAGHODIA,WAGHODIA,WAGHODIA,WAGHODIA,VADODARA-391760
<b>Assessment Year :</b>	2015-2016
<b>Period of assessment :</b>	01/04/2011 - 31/03/2012
<b>Date of service of notice in form :</b>	21/03/2016

**PART I**

Turnover of sales and purchases			(Rupees)	
Description	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
01. Total turnover	106648418	<b>106648418</b>	90454594	<b>90454594</b>
02.1 Exempted from tax under section 5(1)		<b>0</b>		<b>0</b>
02.2 Exempted from tax under section 5(2)	535607	<b>0</b>	121982	<b>121982</b>
02.3 Branch transfer or consignment to and from outside the state		<b>0</b>		<b>0</b>
(a) of the goods manufactured		<b>0</b>		
(b) other than (a) above		<b>0</b>		<b>0</b>
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)				<b>0</b>
02.5 Reduction as per item 37 of annexure-III	1738119	<b>1738119</b>	14821747	<b>14821747</b>
02.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2		<b>1013293</b>		
Total of (02.1) to (02.6)	2273726	<b>2754412</b>	14943729	<b>14943729</b>
03. Net Taxable Turnover (01-02)	104374692	<b>103897006</b>	75510865	<b>75510865</b>

**PART II**

Output Tax						
As per Return						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	4 %	ITM04	104374692	4174988	1043747	109593427
TOTAL			<b>104374692</b>	<b>4174988</b>	<b>1043747</b>	<b>109593427</b>
04.1 Total Output Tax						5218735
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						5218735

**As per Assessment**

Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
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4	Others	99999	103897006	4155880	1038970	109091856
4	Others	99999	163054	8153	0	171207
TOTAL			<b>104060060</b>	<b>4164033</b>	<b>1038970</b>	<b>109263063</b>
04.1 Total Output Tax						5203003
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						5203003

### PART III

#### Input tax

Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers	0	0
06. Purchases of taxable goods other than capital goods from registered dealers	75510865	75510865
07. Purchases of taxable goods from a person other than registered dealer	0	0
<b>Total</b>	<b>75510865</b>	<b>75510865</b>

#### Calculation of Input Tax - As per Return

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	4 %	ITM04	67255797	2690232	671396
12.5	12.5 %	ITM16	883751	110469	22094
15	15 %	ITM15	290200	43530	7255
4	4 %	ITM04	3368002	134720	33419
<b>Total(Col.5+Col.6)</b>					<b>3713115</b>
Total Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					0
Total(Input Tax Credit)					<b>3713115</b>

#### Calculation of Input Tax - As per Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Others	99999	67255797	2690232	671396
4	Others	99999	3368002	134720	33419
12.5	Others	99999	883751	110469	22094
15	Others	99999	290200	43530	7255
<b>Total(Col.5+Col.6)</b>					<b>3713115</b>
Total Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					<b>3713115</b>

### PART IV

<b>Tax credit</b>		
<b>Description</b>	<b>Admissible tax credit(Rupees)</b>	
	<b>As per Return</b>	<b>As per Assessment</b>
09. Tax credit brought forward from previous tax period	0	0
10. Tax credit as per 08	3713115	3713115
Total (09 + 10)	3713115	3713115
Adjustment of tax on purchase as per Annexure II		0
11. Gross tax credit	3713115	3713115
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		0
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)		0
12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))		0
12.5 Other reason	13852	13929
Total: [12.1 + 12.2 + 12.3 + 12.4 +12.5]	13852	13929
13. Net tax credit admissible (11 - 12)	3699263	3699186

<b>PART V</b>		
<b>Net tax payable</b>		
<b>Description</b>	<b>(Rupees)</b>	
	<b>As per Return</b>	<b>As per Assessment</b>
14. The amount of tax payable as per 04.1	5218735	5203003
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2	0	0
16. Total tax	5218735	5203003
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I	24347	0
17.2 Remission under section 41	0	0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)	0	0
17.4 Adjustment of the amount deposited under section 22	0	0
17.5 Net tax credit as per 13	3699263	3699186
Total	3723610	3699186
18. Net tax payable (16-17)	1495125	1503817
19. Excess amount of tax credit (18-17)	0	0
20. Amount of tax credit adjusted against CST	0	0
21. Excess Amount of tax credit claimed as refund	0	0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]	89032	0

<b>PART VI</b>		
<b>Payment of tax</b>		
<b>Description</b>	<b>(Rupees)</b>	

	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19	1495125	1503817
23.2 Amount of interest	22336	35834
23.3 Amount of penalty		2000
Total	1517461	1541651
24. Amount paid	1515634	1514634
25. Amount outstanding	1827	27017
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

Annexure I		(Rupees)		
Adjustment in sale	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
27. sub-section (1) of section 8		0		0
27.1 Sub-clause (a) (sale cancelled)				0
27.2 Sub-clause (b) (alteration in consideration of sale)		0		0
27.3 Sub-clause (c) (goods returned)				0
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)		0		0
Total :	0	0	0	0
29. Net of sale		0		0

Annexure II		(Rupees)		
Adjustment in purchase	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
30. on account of credit note/debit note		0		0
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2				0
Total :	0	0	0	0
32. Net of purchase		0		0

Annexure III		(Rupees)		
Reduction	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)		0		0
34. In the course of export/import out of country	708156	708156		0
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act	1029963	1029963	14731966	0

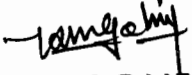
36. In the course of interstate trade and commerce other than branch transfer or consignment		0	89781	14821747
37. Total :	1738119	1738119	14821747	14821747

#### Remarks

નમૂનો-૩૦૨ નોટીસના અનુસંધાને શ્રી અલ્પેશ પટેલ વાણિજ્યિક વેરા સલાહકાર સને ૨૦૧૧/૧૨ ના વર્ષના હિસાબી સાહિત્ય સહ ઓડીટ આકારણી અર્થે હાજર રહ્યા. વેપારી નો ધંધો ટ્રાન્સફોર્મર બનાવી વેચવાનો છે. વેપારીના કેસમા સને ૨૦૧૧/૧૨ ના વર્ષનું કુલ ટર્નઓવર રૂ.૧૦૬૬૪૮૪૧૮/- નક્કી કરવામાં આવેલ છે. જેમાંથી આંતરરાજ્ય વેચાણો રૂ.૧૦૨૯૯૬૩/- , "એચ" ફોર્મ સામેના વેચાણો રૂ.૭૦૮૧૫૬/- તથા માલપરતના રૂ.૪૭૭૬૮૬/- બાદ કરતા બાકીના રૂ.૧૦૩૮૯૭૦૦૬/- વેરાપાત્ર વેચાણો તેના પર ૪+૧% લેખે આઉટપુટ વેરો ૫૧૮૪૮૫૦/- તથા મિલ્કત વેચાણ વેરો રૂ.૮૧૫૩/- કુલ મળી રૂ.૫૨૦૩૦૦૩/- થાય છે. વર્ષ દરમિયાનની કુલ ખરીદી રૂ.૮૦૪૫૪૫૮૪/- છે. તેમાંથી રૂ.૧૪૮૨૧૭૪૭/- આંતરરાજ્ય ખરીદીના તથા લેબર ચાર્જીસ રૂ.૧૨૧૮૮૨/- બાદ કરતા વેરાશાખ પાત્ર ખરીદી રૂ.૭૫૫૧૦૮૬૫/- થાય છે તેના પર વાગુ પડતા દરે રૂ.૩૭૧૩૧૧૫/- વેરાશાખ ગણેલ છે.. અગાઉની વેરાશાખ નથી ચાલુ વર્ષની રૂ.૩૭૧૩૧૧૫/- કુલ મળી રૂ.૩૭૧૩૧૧૫/- થાય છે તેમાંથી ૨% ઓ.જી.સ નો ઘટાડો રૂ.૧૩૯૨૮/- બાદ કરતાં નેટ વેરાશાખ રૂ.૩૬૯૯૧૮૬/- રહે છે તમામ સ્થાનિક વેરા સામે મજરે આપેલ છે કોઇ સી/એફ કરેલ નથી. કુલ ભરવાપાત્ર વેરો રૂ.૫૨૦૩૦૦૩/- છે તેમાંથી મજરે આપેલ વેરાશાખ બાદ કરતાં બાકી રકમ રૂ.૧૫૦૩૮૧૭/- તેમાં વ્યાજ રૂ.૩૫૮૩૪/- + દંડ રૂ.૨૦૦૦/-ઉમેરતાં કુલ રકમ રૂ.૧૫૪૧૬૫૧/- તેમાંથી ભરેલ રકમ રૂ. ૧૫૧૪૬૩૪/- બાદ કરતા બાકી રકમ રૂ.૨૭૦૧૭/- રહે છે જેની માંગણાની નોટીસ કાઢવી.

Signature :

Date :

  
**K. M. GOHIL**  
 State Tax Officer (1)  
 I/C Unit-45, Vadodara.



S. J  
**K. M. GOHIL**  
 State Tax Officer (1)  
 I/C Unit-45, Vadodara.

**Form 305**

(See Rule 27)

**Notice For Amount Assessed**

To

HITKARI PACKAGING PVT.  
LTD.339/40,WAGHODIA,VAGHODIA,WAGHODIA,VADODARA-391760

Office Address :

Ghatak 45 (VAD),  
4TH FLOOR,  
I - BLOCK,  
KUBER BHAVAN, VADODARA,  
Phone No : 0265-2417929  
E-mail Id : ac046-ct@gujarat.gov.in

Registration Certificate No. **24192200115**Dated **01/07/2002**

Lump sum Permit No. —

Dated **01/07/2002**

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in First/Second Appeal/Revision application,under sub-section 4 of section 34 of the Act is as under.

Date of Order : **21/03/2016** Period From : **01/04/2011** To : **31/03/2012**

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1.Assessed Tax	1503817.0	1503817	0
2.Interest U/s	35834.0	10817	25017
3.Penalty U/s.	2000.0	0.0	2000
<b>Total</b>	<b>1541651</b>	<b>1514634</b>	<b>27017</b>

Less Refund adj.Order No.

Dated

Rs. 0

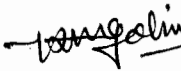
Net Amount payable.

**TWENTY-SEVEN THOUSAND AND SEVENTEEN  
RUPEE ONLY**

Rs. 27017

- 1 The sum of Rs. **27017** shall be paid into the Government Treasury at **vadodara** within 30 days from the service of this notice.
- 2 The receipted challan shall be produced before me within 5 days.
- 3 Interest at the rate of 18% per annum shall be charged on late payment of dues.
- 4 An Appeal may be filed within 60 days from the date of receipt of the Order to **DC APPEAL** (Write the name of authority)

Seal :

  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



S.d.  
**K. M. GOHIL**  
State Tax Officer (1)

**Assessment Order**

(under section **32/34/35** of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24192200115
<b>Address :</b>	339/40,GIDC IND ESTATE,WAGHODIA,WAGHODIA,WAGHODIA,WAGHODIA,VADODARA-391760
<b>Assessment Year :</b>	2020-2021
<b>Period of assessment :</b>	01/04/2016 - 31/03/2017
<b>Date of service of notice in form :</b>	31/12/2020

**PART I**

Turnover of sales and purchases		(Rupees)			
Description	Sales		Purchases		
	As per Return	As per Assessment	As per Return	As per Assessment	
01. Total turnover		<b>383072114</b>		<b>373186039</b>	
02.1 Exempted from tax under section 5(1)		<b>0</b>		<b>0</b>	
02.2 Exempted from tax under section 5(2)		<b>0</b>		<b>0</b>	
02.3 Branch transfer or consignment to and from outside the state		<b>0</b>		<b>0</b>	
(a) of the goods manufactured		<b>0</b>			
(b) other than (a) above		<b>0</b>		<b>0</b>	
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)				<b>881640</b>	
02.5 Reduction as per item 37 of annexure-III		<b>240000</b>		<b>0</b>	
02.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2		<b>4590363</b>			
Total of (02.1) to (02.6)		<b>4830363</b>		<b>881640</b>	
03. Net Taxable Turnover (01-02)		<b>378241751</b>		<b>372304399</b>	

**PART II**

Output Tax						
As per Return						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	Others	99999	378241751	15129670	3782418	397153839
TOTAL			<b>378241751</b>	<b>15129670</b>	<b>3782418</b>	<b>397153839</b>
04.1 Total Output Tax						18912088
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						18912088



**PART III****Input tax**

Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers		0
06. Purchases of taxable goods other than capital goods from registered dealers		372304399
07. Purchases of taxable goods from a person other than registered dealer		0
<b>Total</b>		<b>372304399</b>

**Calculation of Input Tax - As per Return**

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
<b>Total (Col.5+Col.6)</b>					
Total Tax Payable on Purchase of taxable goods under section 9					
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act, 2001 (Guj.22 of 2001)					
Total (Input Tax Credit)					

**Calculation of Input Tax - As per Assessment**

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Others	99999	372262193	14890488	3722622
12.5	Others	99999	42206	5276	1055
<b>Total (Col.5+Col.6)</b>					<b>18619441</b>
Total Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act, 2001 (Guj.22 of 2001)					0
08. Total (Input Tax Credit)					<b>18619441</b>

**PART IV****Tax credit**

Description	Admissible tax credit (Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period		22267
10. Tax credit as per 08		18619441
Total (09 + 10)		18641708
Adjustment of tax on purchase as per Annexure II		0
11. Gross tax credit		18641708
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		0
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)		0

12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))		0
12.5 Other reason		2234
Total: [12.1 + 12.2 + 12.3 + 12.4 +12.5]		2234
13. Net tax credit admissible (11 - 12)		18639474

## PART V

### Net tax payable

Description	(Rupees)	
	As per Return	As per Assessment
14. The amount of tax payable as per 04.1		18912088
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2		0
16. Total tax		18912088
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I		0
17.2 Remission under section 41		0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)		0
17.4 Adjustment of the amount deposited under section 22		0
17.5 Net tax credit as per 13		18639474
Total		18639474
18. Net tax payable (16-17)		272614
19. Excess amount of tax credit (18-17)		0
20. Amount of tax credit adjusted against CST		0
21. Excess Amount of tax credit claimed as refund		0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]		0

## PART VI

### Payment of tax

Description	(Rupees)	
	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19		272614
23.2 Amount of interest		171746
23.3 Amount of penalty		408921
Total		853281
24. Amount paid		0
25. Amount outstanding		853281
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0

Annexure I		(Rupees)	
Adjustment in sale	Increase		Decrease
	As per Return	As per Assessment	As per Return As per Assessment
27. sub-section (1) of section 8		0	0
27.1 Sub-clause (a) (sale cancelled)			0
27.2 Sub-clause (b) (alteration in consideration of sale)		0	0
27.3 Sub-clause (c) (goods returned)			0
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)		0	0
Total :		0	0
29. Net of sale		0	0

Annexure II		(Rupees)	
Adjustment in purchase	Increase		Decrease
	As per Return	As per Assessment	As per Return As per Assessment
30. on account of credit note/debit note		0	0
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2			0
Total :		0	0
32. Net of purchase		0	0

Annexure III		(Rupees)	
Reduction	Sales		Purchases
	As per Return	As per Assessment	As per Return As per Assessment
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)		0	0
34. In the course of export/import out of country		0	0
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act		0	0
36. In the course of interstate trade and commerce other than branch transfer or consignment		0	0
37. Total :		0	0

## Remarks

as per sheet

Signature: *K. M. GOHIL*  
 Date : State Tax Officer (1)  
 I/C Unit-45, Vadodara.



Sd.  
 K. M. GOHIL  
 State Tax Officer (1)  
 I/C Unit-45, Vadodara

**Form 305**

(See Rule 27)

**Notice For Amount Assessed**

To

HITKARI PACKAGING PVT.  
LTD.339/40,WAGHODIA,VAGHODIA,WAGHODIA,VADODARA-391760

Office Address :

Ghatak 45 (VAD),  
4TH FLOOR,  
I - BLOCK,  
KUBER BHAVAN, VADODARA,  
Phone No : 0265-2417929  
E-mail Id : ac046-ct@gujarat.gov.in

Registration Certificate No. **24192200115**Dated **01/07/2020**

Lump sum Permit No. —

Dated —

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in First/Second Appeal/Revision application,under sub-section 1 of section 73 of the Act is as under.

Date of Order : **31/12/2020** Period From : **01/04/2016** To : **31/03/2017**

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1.Assessed Tax	272614.0	0.0	272614.00
2.Interest U/s	171746.0	0.0	171746.00
3.Penalty U/s.	408921.0	0.0	408921.00
<b>Total</b>	<b>853281.00</b>	<b>0.00</b>	<b>853281.00</b>

Less Refund adj.Order No.

Dated

Rs. 0

Net Amount payable.

**EIGHT LAKH FIFTY-THREE THOUSAND TWO  
HUNDRED AND EIGHTY-ONE RUPEE ONLY**

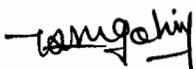
Rs. 853281

1 The sum of Rs. **853281** shall be paid into the Government Treasury at **VADODARA** within 30 days from the service of this notice.

2 The receipted challan shall be produced before me within 7 days.

3 Interest at the rate of 18% per annum shall be charged on late payment of dues.

4 An Appeal may be filed within 60 days from the date of receipt of the Order to **DC APPEAL VADODARA** (Write the name of authority)

  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadod



S.D  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadod

**FORM-304**

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

**Assessment Order**

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24192200115
<b>Address :</b>	339/40,GIDC IND ESTATE,WAGHODIA,WAGHODIA,WAGHODIA,WAGHODIA,VADODARA-391760
<b>Assessment Year :</b>	2019-2020
<b>Period of assessment :</b>	01/04/2017 - 30/06/2017
<b>Date of service of notice in form :</b>	08/12/2020

**PART I**

Turnover of sales and purchases		(Rupees)			
Description	Sales		Purchases		
	As per Return	As per Assessment	As per Return	As per Assessment	
01. Total turnover		121593575		123041475	
02.1 Exempted from tax under section 5(1)		0		0	
02.2 Exempted from tax under section 5(2)		0		0	
02.3 Branch transfer or consignment to and from outside the state		0		0	
(a) of the goods manufactured		0			
(b) other than (a) above		0		0	
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)				0	
02.5 Reduction as per item 37 of annexure-III		0		0	
02.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2		0			
Total of (02.1) to (02.6)		0		0	
03. Net Taxable Turnover (01-02)		121593575		123041475	

**PART II**

Output Tax						
As per Return						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	Others	99999	119613084	4784523	1196131	125593738
4	Others	99999	1980491	79220	19805	2079516
TOTAL			121593575	4863743	1215936	127673254
04.1 Total Output Tax						6079679
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0

**PART III****Input tax**

Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers		0
06. Purchases of taxable goods other than capital goods from registered dealers		123041475
07. Purchases of taxable goods from a person other than registered dealer		0
<b>Total</b>		<b>123041475</b>

**Calculation of Input Tax - As per Return**

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
<b>Total(Col.5+Col.6)</b>					
Total Tax Payable on Purchase of taxable goods under section 9					
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					
Total(Input Tax Credit)					

**Calculation of Input Tax - As per Assessment**

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Others	99999	117182357	4687294	1171824
<b>Total(Col.5+Col.6)</b>					<b>5859118</b>
Total Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					<b>5859118</b>

**PART IV****Tax credit**

Description	Admissible tax credit(Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period		0
10. Tax credit as per 08		5859118
Total (09 + 10)		5859118
Adjustment of tax on purchase as per Annexure II		0
11. Gross tax credit		5859118
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		0
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)		0

12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))		0
12.5 Other reason		0
Total: [12.1 + 12.2 + 12.3 + 12.4 +12.5]		0
13. Net tax credit admissible (11 - 12)		5859118

PART V		
Net tax payable		
Description	(Rupees)	
	As per Return	As per Assessment
14. The amount of tax payable as per 04.1		6079679
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2		0
16. Total tax		6079679
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I		0
17.2 Remission under section 41		0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)		0
17.4 Adjustment of the amount deposited under section 22		0
17.5 Net tax credit as per 13		5859118
Total		5859118
18. Net tax payable (16-17)		220561
19. Excess amount of tax credit (18-17)		0
20. Amount of tax credit adjusted against CST		0
21. Excess Amount of tax credit claimed as refund		0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]		0

PART VI		
Payment of tax		
Description	(Rupees)	
	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19		220561
23.2 Amount of interest		141727
23.3 Amount of penalty		340842
Total		703130
24. Amount paid		0
25. Amount outstanding		703130
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0

Annexure I		(Rupees)		
Adjustment in sale	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
27. sub-section (1) of section 8		0		0
27.1 Sub-clause (a) (sale cancelled)				0
27.2 Sub-clause (b) (alteration in consideration of sale)		0		0
27.3 Sub-clause (c) (goods returned)				0
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)		0		0
Total :		0		0
29. Net of sale		0		0

Annexure II			(Rupees)	
Adjustment in purchase	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
30. on account of credit note/debit note		0		0
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2				0
Total :		0		0
32. Net of purchase		0		0

Annexure III		(Rupees)		
Reduction	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)		0		0
34. In the course of export/import out of country		0		0
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act		0		0
36. In the course of interstate trade and commerce other than branch transfer or consignment		0		0
37. Total :		0		0

## Remarks

as per sheet

Signature :

Date :

*K. M. Gohil*  
**K. M. GOHIL**  
 State Tax Officer (1)  
 I/C Unit-45, Vadodara.



*Sd*  
**K. M. GOHIL**  
 State Tax Officer (1)  
 I/C Unit-45, Vadodara.



**Form 305**

(See Rule 27)

**Notice For Amount Assessed**

To

HITKARI PACKAGING PVT.  
LTD.339/40,WAGHODIA,VAGHODIA,WAGHODIA,VADODARA-391760

Office Address :

Ghatak 42 (VAD),  
5TH FLOOR,  
I - BLOCK,  
KUBER BHAVAN, VADODARA,  
Phone No : 0265-2417929  
E-mail Id : ac046-ct@gujarat.gov.in

Registration Certificate No. **24192200115**Dated **01/07/2002**

Lump sum Permit No. ----

Dated ----

The Dealér/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in First/Second Appeal/Revision application,under sub-section 2 of section 34 of the Act is as under.

Date of Order : **08/12/2020** Period From : **01/04/2017** To : **30/06/2017**

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1.Assessed Tax	220561.0	0.0	220561.00
2.Interest U/s	141727.0	0.0	141727.00
3.Penalty U/s.	340842.0	0.0	340842.00
<b>Total</b>	<b>703130.00</b>	<b>0.00</b>	<b>703130.00</b>

Less Refund adj.Order No.

Dated

Rs. 0


Net Amount payable.

**SEVEN LAKH THREE THOUSAND ONE HUNDRED  
AND THIRTY RUPEE ONLY**

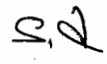
Rs. 703130

- 1 The sum of Rs. **703130** shall be paid into the Government Treasury at **vadodara** within 30 days from the service of this notice.
- 2 The receipted challan shall be produced before me within **30** days.
- 3 Interest at the rate of 18% per annum shall be charged on late payment of dues.
- 4 An Appeal may be filed within 60 days from the date of receipt of the Order to **DC APPEAL** (Write the name of authority)

Seal :

  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



  
**K. M. GOHIL**  
State Tax Officer (1)

**FORM-VII(B)****[See Rule 9A]****Assessment Order**(under section **32/34/35** of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24692200115
<b>Address :</b>	339/40, WAGHODIA, HITKARI PACKAGING PVT. LTD., VAGHODIA, WAGHODIA, VADODARA-391760
<b>Assessment Year :</b>	2010-2011
<b>Period of assessment :</b>	01/04/2006 - 31/03/2007
<b>Date of service of notice in form :</b>	29/06/2010

**PART I**

<b>Payment Particulars:</b>	<b>(Rupees)</b>	
<b>Description</b>	<b>As per Return</b>	<b>As per Assessment</b>
01. Gross Turnover Of Sales		<b>59043082</b>
Deduct :		
I. Turnover of Sales within the State		<b>54211036</b>
II. Turnover of Sales of goods outside the State		<b>0</b>
III. Sales of goods in the course of export out of or import into India		<b>3775426</b>
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of Gujarat VAT Act, 2003		<b>0</b>
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		<b>0</b>
VI. Sales to Special Economic Zone under section 8(6)		<b>0</b>
02. Balance: Inter-State sales on which tax is leviable in Gujarat State		<b>1056620</b>
Deduct :		
I. Cost of Freight, Delivery or installation, if separately charged		<b>0</b>
II. Value of goods returned within six months under section 8A(1)(b)		<b>0</b>
III. Turnover of Inter-State sales on which no tax is payable		<b>0</b>
IV. Turnover of Inter-State sales under section 6(2)		<b>0</b>
V. Turnover of sales made under section 6(3)		<b>0</b>
VI. Sales of Special Economic Zone under section 8(6)		<b>0</b>
03. Total taxable Inter-State sales		<b>1056620</b>
Deduct : Deduction under section 8A (1)(a)		<b>0</b>
04. Net taxable inter-State Sales		<b>1056620</b>

**PART II****Calculation of Central Sales Tax****01. Sales Taxable under Section 8(1)****As per Return**

<b>Sr No.</b>	<b>Tax Rate</b>	<b>Sales Turnover</b>	<b>Tax</b>
<b>Total</b>		<b>0</b>	<b>0</b>

As per Assessment			
Sr No.	Tax Rate	Sales Turnover	Tax
1	4	913419	36537
Total		913419	36537

## 02. Sales Taxable under section 8(2)/8(2A)

As per Return			
Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment			
Sr No.	Tax Rate	Sales Turnover	Tax
1	10	143201	14320
Total		143201	14320

## PART III

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		0

## 06. Amount of Forms for the period

As per Return			
Sr No.	Form Type	Total Form used	Value of goods

As per Assessment			
Sr No.	Form Type	Total Form used	Value of goods
1	C	10	913419
2	H	7	3775426

07. Total Amount payable as		(Rupees)	
Description		As per Return	As per Assessment
I. C.S.T.			50857
II. Interest			26897
III. Penalty			0
IV. Total			77754
Less : Amount of tax credit adjusted against local purchases			0
08. Total amount payable			77754
09. Net tax payable			77754
10. Net tax paid			76124
11. Net Outstanding Demand			1630
12. Interest on Refund			0
13. Net Outstanding Refund (Refund + Interest)			0

## 14. Challan

As per Return				
Sr No.	Challan No.	Date of Submission	Date of payment	Amount of

				<b>Payment</b>
Total				0

<b>As per Assessment</b>				
<b>Sr No.</b>	<b>Challan No.</b>	<b>Date of Submission</b>	<b>Date of payment</b>	<b>Amount of Payment</b>
Total				0

<b>15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)</b>		
<b>Description</b>	<b>As per Return</b>	<b>As per Assessment</b>
I. Eligibility Certificate No.		0
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		0
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject to which tax benefits are granted		0
<b>16. Status of deferment</b>		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		0
II. Less: Total tax deferred for the period covered by this return		0
III. Closing balance of ceiling at end of the period for which return is filed		0

#### Remarks

Heard Mr Alpeshbhai D Patel CTP pursuant to assessment notice Form No 6B for the assessment period 2006-07 with his books of accounts, Sales ,purchases bills ,register. After verification of,books of account and returns filed by him, sales, purchases , mentioned as above have been determined after assessment. The assessment order be communicated to the dealer and necessary proceeding be completed pursuant to this order

Signature :

Date :

*K. M. Gohil*  
**K. M. GOHIL**  
 State Tax Officer (1)  
 I/C Unit-45, Vadodara.



*Sd*  
**K. M. GOHIL**  
 State Tax Officer (1)  
 I/C Unit-45, Vadodara.

**FORM-VII(B)**

[See Rule 9A]

**Assessment Order**

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24692200115
<b>Address :</b>	339/40, WAGHODIA, HITKARI PACKAGING PVT. LTD., VAGHODIA, WAGHODIA, VADGDARA-391760
<b>Assessment Year :</b>	2014-2015
<b>Period of assessment :</b>	01/04/2010 - 31/03/2011
<b>Date of service of notice in form :</b>	20/03/2015

**PART I**

<b>Payment Particulars:</b>	<b>(Rupees)</b>	
<b>Description</b>	<b>As per Return</b>	<b>As per Assessment</b>
01. Gross Turnover Of Sales		92150276
Deduct :		
I. Turnover of Sales within the State		91044028
II. Turnover of Sales of goods outside the State		156483
III. Sales of goods in the course of export out of or import into India		949765
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of Gujarat VAT Act, 2003		0
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		0
VI. Sales to Special Economic Zone under section 8(6)		0
02. Balance: Inter-State sales on which tax is leviable in Gujarat State		156483
Deduct :		
I. Cost of Freight, Delivery or installation, if separately charged		0
II. Value of goods returned within six months under section 8A(1)(b)		0
III. Turnover of Inter-State sales on which no tax is payable		0
IV. Turnover of Inter-State sales under section 6(2)		0
V. Turnover of sales made under section 6(3)		0
VI. Sales of Special Economic Zone under section 8(6)		0
03. Total taxable Inter-State sales		156483
Deduct : Deduction under section 8A (1)(a)		0
04. Net taxable inter-State Sales		156483

**PART II****Calculation of Central Sales Tax****01. Sales Taxable under Section 8(1)****As per Return**

<b>Sr No.</b>	<b>Tax Rate</b>	<b>Sales Turnover</b>	<b>Tax</b>
<b>Total</b>		0	0

As per Assessment			
Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

02. Sales Taxable under section 8(2)/8(2A)			
As per Return			
Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment			
Sr No.	Tax Rate	Sales Turnover	Tax
1	2	88901	1778
2	5	67582	3379
Total		156483	5157

### PART III

Adjustment In Sales	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
I. Sale cancelled				0
II. Alteration in consideration of sale		0		0
III. Goods Returned				0
IV. Total of Adjustment		0		0
V. Net of sale		0		0
V. Adjustment in tax on sale		0		0

### PART IV

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		

06. Amount of Forms for the period			
As per Return			
Sr No.	Form Type	Total Form used	Value of goods

As per Assessment			
Sr No.	Form Type	Total Form used	Value of goods

07. Total Amount payable as		(Rupees)	
Description		As per Return	As per Assessment
I. C.S.T.			5157
II. Interest			1591
III. Penalty			0
IV. Total			6748
08. Less			

I. Adjustment of tax on sale as per annexure(+/-)		0
II. Remission under section 9(2) read with sub-rule of rule 18B of Gujarat Value Added Tax Rules, 2006		0
III. Excess amount of tax credit remained unadjusted under Gujarat Value Added Tax Act, 2003		0
IV. Less Total		0
09. Net tax payable		6748
10. Net tax paid		2885
11. Net Outstanding Demand		3863
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

<b>14. Challan</b>				
<b>As per Return</b>				
<b>Sr No.</b>	<b>Challan No.</b>	<b>Date of Submission</b>	<b>Date of payment</b>	<b>Amount of Payment</b>
Total				0

<b>As per Assessment</b>				
<b>Sr No.</b>	<b>Challan No.</b>	<b>Date of Submission</b>	<b>Date of payment</b>	<b>Amount of Payment</b>
Total				0

<b>15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)</b>		
<b>Description</b>	<b>As per Return</b>	<b>As per Assessment</b>
I. Eligibility Certificate No.		
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling; if any, Subject to which tax benefits are granted		
<b>16. Status of deferment</b>		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		
II. Less: Total tax deferred for the period covered by this return		
III. Closing balance of ceiling at end of the period for which return is filed		

#### Remarks

નમુના-૬(ખ)ની નોટીસ અનુસંધાને શ્રી અલ્પેશભાઈ પટેલ, વાણિજ્યિક વેરા સલાહકાર વર્ષ-૨૦૧૦/૧૧ ની ઓકીટ આકારણી કાર્યવાહી અર્થે હાજર રહેલ છે. કુલ વેચાણો રૂ.૯,૨૧,૫૦,૨૭૬/-ના નક્કી કરેલ છે તે પૈકી સ્થાનિક વેચાણો, નિકાસના વેચાણો અને જોબવર્ક વિગેરે પુરાવા ચકાસી બાદ આપતાં કેન્દ્રીય વેરાપાત્ર વેચાણો રૂ.૧,૫૬,૪૮૩/- ઉપર લાગુ પડતાં દરે કુલ વેરો રૂ.૫,૧૫૭/- આકારેલ છે. ભરવાપાત્ર વેરો રૂ.૫,૧૫૭/- થાય છે તેમાં વ્યાજ રૂ.૧૪/- ઉમેરતાં કુલ રૂ.૫,૧૭૧/- ભરવાના બાકી રહે છે જે સામે પત્રકે ભરેલ વેરો રૂ.૨,૮૮૫/- બાદ આપતાં બાકી વેરો રૂ.૨,૨૮૬/- તથા વ્યાજ રૂ.૧,૫૭૭/- મળી કુલ રૂ.૩,૮૬૩/- ભરવાના બાકી રહે છે જેની માંગણાંની સુચના કાઢી વેપારીશ્રીને જાણ કરવા ઠરાવવામાં આવે છે.

Signature :

Date :

**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



S.d  
**K. M. GOHIL**  
State Tax Officer (1)  
Unit-45, Vadodara

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

**FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956**

To,

HITKARI PACKAGING PVT. LTD.

Of 339/40, GIDC IND

ESTATE, WAGHODIA, WAGHODIA, WAGHODIA, WAGHODIA, VAGHODIA, VADODARA-391760

RC No. **24692200115**

\*In Continuation of the notice in form **6B** served on you on the - day of - **20**-

- 1 \* With reference to your petition/appeal/revision, dated the - day of - **20**- before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

(i) The amount of tax payable by you for the Period from **01/04/2010** to **31/03/2011** has been finally assessed at Rs. **5157** as shown in the table below:

(ii) The Penalty payable by you u/s - of the Gujarat Value Added Tax **Gujarat Value Added Tax** Act default in paying tax upto the - has been determined at Rs. -

(iii) A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956.

(iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. **5157**

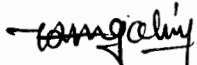
- 2 The total amount of tax paid by you already is Rs. **2885** in words - only that is Rs. - in excess of the due.

\* A refund order is enclosed. You should apply to - for the refund of this sum.


- 3 You are hereby directed to pay the sum of Rs. **3863** ( Rupees **ThertyEaighthundred SixtyThree** ) into the government treasury at **Vadodara** on or before **20/04/2015** (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue.

- 4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of Section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

- 5 Any appeal against the assessment/first appeal order must be presented to the **Hn DC Appeal Vadodara** , [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of

  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



**FORM-VII(B)****[See Rule 9A]****Assessment Order**(under section **32/34/35** of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24692200115
<b>Address :</b>	339/40, WAGHODIA, HITKARI PACKAGING PVT. LTD., VAGHODIA, WAGHODIA, VADODARA-391760
<b>Assessment Year :</b>	2015-2016
<b>Period of assessment :</b>	01/04/2011 - 31/03/2012
<b>Date of service of notice in form :</b>	21/03/2016

**PART I**

<b>Payment Particulars:</b>	<b>(Rupees)</b>	
<b>Description</b>	<b>As per Return</b>	<b>As per Assessment</b>
01. Gross Turnover Of Sales		<b>106648418</b>
Deduct :		
I. Turnover of Sales within the State		<b>104910299</b>
II. Turnover of Sales of goods outside the State		<b>0</b>
III. Sales of goods in the course of export out of or import into India		<b>708156</b>
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of Gujarat VAT Act, 2003		<b>0</b>
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		<b>0</b>
VI. Sales to Special Economic Zone under section 8(6)		<b>0</b>
02. Balance: Inter-State sales on which tax is leviable in Gujarat State		<b>1029963</b>
Deduct :		
I. Cost of Freight, Delivery or installation, if separately charged		<b>0</b>
II. Value of goods returned within six months under section 8A(1)(b)		<b>0</b>
III. Turnover of Inter-State sales on which no tax is payable		<b>0</b>
IV. Turnover of Inter-State sales under section 6(2)		<b>0</b>
V. Turnover of sales made under section 6(3)		<b>0</b>
VI. Sales of Special Economic Zone under section 8(6)		<b>0</b>
03. Total taxable Inter-State sales		<b>1029963</b>
Deduct : Deduction under section 8A (1)(a)		<b>0</b>
04. Net taxable inter-State Sales		<b>1029963</b>

**PART II****Calculation of Central Sales Tax****01. Sales Taxable under Section 8(1)****As per Return**

<b>Sr No.</b>	<b>Tax Rate</b>	<b>Sales Turnover</b>	<b>Tax</b>
<b>Total</b>		<b>0</b>	<b>0</b>

As per Assessment			
Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

## 02. Sales Taxable under section 8(2)/8(2A)

As per Return			
Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment			
Sr No.	Tax Rate	Sales Turnover	Tax
1	2	548104	10962
2	5	481859	24093
Total		1029963	35055

## PART III

Adjustment In Sales	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
I. Sale cancelled				0
II. Alteration in consideration of sale		0		0
III. Goods Returned				0
IV. Total of Adjustment		0		0
V. Net of sale		0		0
V. Adjustment in tax on sale		0		0

## PART IV

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		

## 06. Amount of Forms for the period

As per Return			
Sr No.	Form Type	Total Form used	Value of goods

As per Assessment			
Sr No.	Form Type	Total Form used	Value of goods

07. Total Amount payable as		(Rupees)	
Description		As per Return	As per Assessment
I. C.S.T.			35055
II. Interest			12418
III. Penalty			2000
IV. Total			49473
08. Less			

I. Adjustment of tax on sale as per annexure(+/-)		0
II. Remission under section 9(2) read with sub-rule of rule 18B of Gujarat Value Added Tax Rules,2006		0
III. Excess amount of tax credit remained unadjusted under Gujarat Value Added Tax Act,2003		0
IV. Less Total		0
09. Net tax payable		49473
10. Net tax paid		18458
11. Net Outstanding Demand		31015
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

#### 14. Challan

##### As per Return

Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
Total				0

##### As per Assessment

Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
Total				0

#### 15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)

Description	As per Return	As per Assessment
I. Eligibility Certificate No.		
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject towich tax benefits are granted		
16. Status of deferment		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		
II. Less: Total tax deferred for the period covered by this return		
III. Closing balance of ceiling at end of the period for which return is filed		

#### Remarks

નમૂનો-૬(ખ) નોટીસના અનુસંધાને શ્રી અલ્પેશ પટેલ વાણિજ્યિક વેરા સલાહકાર સને ૨૦૧૧/૧૨ ના વર્ષના હિસાબી સાહિત્ય સહ ઓડીટ આકારણી અર્થે હાજર રહ્યા. વેપારી નો ધંધો પેકીંગ મટીરીયલ્સ વેચવાનો છે. વેપારીના કેસમા સને ૨૦૧૧/૧૨ ના વર્ષની ઓડીટ આકારણી દરમિયાન રજૂ કરેલ હિસાબી સાહિત્ય તથા સ્ટેટમેન્ટની ચકાસણી આકારણી હાથ ધરવામાં આવી. હિસાબી ચોપડે નફો નુકશાનના હવાલા નાખી બંધ સરભર કરેલ છે. આકારણી સમય દરમિયાન ફૂલ ટર્નઓવર રૂ.૧૦૬૬૪૮૪૧૮ /- નક્કી કરવામાં આવેલ છે. તેમાંથી સ્થાનિક વેચાણના રૂ.૧૦૪૯૧૦૨૯૯/- અને "એચ" ફોર્મ સામેના વેચાણો રૂ.૭૦૮૧૫૬/- બાદ કરેલ છે બાકીના રૂ.૧૦૨૯૯૬૩/- આંતરરાજ્ય છે જેની સામે "સી" ફોર્મ રજુ થતાં ૨% લેખે વેરો રૂ.૧૦૯૬૨/- અને "સી" ફોર્મ રજુ ના થતા વેરો રૂ.૨૪૦૯૩/- આકારેલ છે. કુલ ભરવાપાત્ર વેરો રૂ.૩૫૦૫૫/- થાય છે તેમાં વ્યાજ રૂ.૧૨૪૧૮/- તથા દંડ રૂ.૨૦૦૦/- ઉમેરતાં કુલ રકમ રૂ.૪૮૪૭૩/- થાય છે તેમાંથી ભરેલ રકમ રૂ.૧૮૪૫૮/- બાદ કરતા બાકી રકમ રૂ.૩૧૦૧૫/- રહે છે જેની માંગણીની નોટીસ કાઢવી..

Signature : **K. M. GOHIL**  
Date : **State Tax Officer (1)**  
**I/C Unit-45, Vadodara.**



**K. M. GOHIL**  
**State Tax Officer (1)**  
**I/C Unit-45, Vadodara.**

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

## FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956

To,

HITKARI PACKAGING PVT. LTD.

Of 339/40, GIDC IND

ESTATE, WAGHODIA, WAGHODIA, WAGHODIA, WAGHODIA, VAGHODIA, VADODARA-391760

RC No. **24692200115**\*In Continuation of the notice in form **6B** served on you on the - day of - **20-**

- 1 \* With reference to your petition/appeal/revision, dated the - day of - **20-** before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

(i) The amount of tax payable by you for the Period from **01/04/2011** to **31/03/2012** has been finally assessed at Rs. **35055** as shown in the table below:

(ii); The Penalty payable by you u/s - of the Gujarat Value Added Tax **Gujarat Value Added Tax** Act default in paying tax upto the - has been determined at Rs. -

(iii) A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956.

(iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. **37055**


- 2 The total amount of tax paid by you already is Rs. **18458** in words - only that is Rs. - in excess of the due.

\* A refund order is enclosed. You should apply to - for the refund of this sum.

- 3 You are hereby directed to pay the sum of Rs. **31015** ( Rupees - ) into the government treasury at **vadodara** on or before - (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue.

- 4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of Section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

- 5 Any appeal against the assessment/first appeal order must be presented to the **DC APPEAL** , [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of assessment/first appeal was passed on the **2103 2016**

  
K. M. GOHIL  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



S.d  
K. M. GOHIL  
State Tax Officer (1)  
I/C Unit-45, Vadodara.

**FORM-VII(B)****[See Rule 9A]****Assessment Order**(under section **32/34/35** of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	HITKARI PACKAGING PVT. LTD.
<b>RC No. :</b>	24692200115
<b>Address :</b>	339/40, WAGHODIA, HITKARI PACKAGING PVT. LTD., VAGHODIA, WAGHODIA, VADODARA-391760
<b>Assessment Year :</b>	2020-2021
<b>Period of assessment :</b>	01/04/2016 - 31/03/2017
<b>Date of service of notice in form :</b>	31/12/2020

**PART I**

<b>Payment Particulars:</b>	<b>(Rupees)</b>	
<b>Description</b>	<b>As per Return</b>	<b>As per Assessment</b>
01. Gross Turnover Of Sales		<b>383072114</b>
Deduct :		
I. Turnover of Sales within the State		<b>382832114</b>
II. Turnover of Sales of goods outside the State		<b>0</b>
III. Sales of goods in the course of export out of or import into India		<b>0</b>
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of Gujarat VAT Act, 2003		<b>0</b>
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		<b>0</b>
VI. Sales to Special Economic Zone under section 8(6)		<b>0</b>
02. Balance: Inter-State sales on which tax is leviable in Gujarat State		<b>240000</b>
Deduct :		
I. Cost of Freight, Delivery or installation, if separately charged		<b>0</b>
II. Value of goods returned within six months under section 8A(1)(b)		<b>0</b>
III. Turnover of Inter-State sales on which no tax is payable		<b>0</b>
IV. Turnover of Inter-State sales under section 6(2)		<b>0</b>
V. Turnover of sales made under section 6(3)		<b>0</b>
VI. Sales of Special Economic Zone under section 8(6)		<b>0</b>
03. Total taxable Inter-State sales		<b>240000</b>
Deduct : Deduction under section 8A (1)(a)		<b>0</b>
04. Net taxable inter-State Sales		<b>240000</b>

**PART II****Calculation of Central Sales Tax****01. Sales Taxable under Section 8(1)****As per Return**

<b>Sr No.</b>	<b>Tax Rate</b>	<b>Sales Turnover</b>	<b>Tax</b>
<b>Total</b>		<b>0</b>	<b>0</b>

**As per Assessment**

Sr No.	Tax Rate	Sales Turnover	Tax
1	2	204000	4080
2	5	40800	2040
<b>Total</b>		<b>244800</b>	<b>6120</b>

**02. Sales Taxable under section 8(2)/8(2A)****As per Return**

Sr No.	Tax Rate	Sales Turnover	Tax
<b>Total</b>		<b>0</b>	<b>0</b>

**As per Assessment**

Sr No.	Tax Rate	Sales Turnover	Tax
<b>Total</b>		<b>0</b>	<b>0</b>

**PART III**

Adjustment In Sales	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
I. Sale cancelled				0
II. Alteration in consideration of sale		0		0
III. Goods Returned				0
IV. Total of Adjustment		0		0
V. Net of sale		0		0
V. Adjustment in tax on sale		0		0

**PART IV**

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		

**06. Amount of Forms for the period****As per Return**

Sr No.	Form Type	Total Form used	Value of goods
--------	-----------	-----------------	----------------

**As per Assessment**

Sr No.	Form Type	Total Form used	Value of goods
--------	-----------	-----------------	----------------

**07. Total Amount payable as**

Description	(Rupees)	
	As per Return	As per Assessment
I. C.S.T.		6120
II. Interest		4039
III. Penalty		0
IV. Total		10159

I. Adjustment of tax on sale as per annexure(+/-)		0
II. Remission under section 9(2) read with sub-rule of rule 18B of Gujarat Value Added Tax Rules,2006		0
III. Excess amount of tax credit remained unadjusted under Gujarat Value Added Tax Act,2003		0
IV. Less Total		0
09. Net tax payable		10159
10. Net tax paid		0
11. Net Outstanding Demand		10159
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

<b>14. Challan</b>				
<b>As per Return</b>				
Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
Total				0

<b>As per Assessment</b>				
Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
Total				0

<b>15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)</b>		
Description	As per Return	As per Assessment
I. Eligibility Certificate No.		0
II. Eligibility Certificate Date of issue		
III. Exemption Certificate No.		0
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject to which tax benefits are granted		0
<b>16. Status of deferment</b>		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		0
II. Less: Total tax deferred for the period covered by this return		0
III. Closing balance of ceiling at end of the period for which return is filed		0

**Remarks**

as per sheet

Signature : **K. M. GOHIL**  
Date : **State Tax Officer (1)**  
**I/C Unit-45, Vadodara.**



S.2  
**K. M. GOHIL**  
**State Tax Officer (1)**  
**I/C Unit-45, Vadodara.**

[FORM VIII(B)]

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

**FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956**

To,

HITKARI PACKAGING PVT. LTD.

Of 339/40, GIDC IND

ESTATE, WAGHODIA, WAGHODIA, WAGHODIA, WAGHODIA, VAGHODIA, VADODARA-391760

RC No. **24692200115**

\*In Continuation of the notice in form **6B** served on you on the - day of - **20**-

- 1 \* With reference to your petition/appeal/revision, dated the - day of - **20**- before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

(i) The amount of tax payable by you for the Period from **01/04/2016** to **31/03/2017** has been finally assessed at Rs. **6120** as shown in the table below:

(ii); The Penalty payable by you u/s - of the Gujarat Value Added Tax **Gujarat Value Added Tax** Act default in paying tax upto the - has been determined at Rs. -

(iii) A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956.

(iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. **6120**

- 2 The total amount of tax paid by you already is Rs. **0** in words - only that is Rs. - in excess of the due.

\* A refund order is enclosed. You should apply to - for the refund of this sum.

- 3 You are hereby directed to pay the sum of Rs. **10159** ( Rupees **ONEZEROONEFIVENINE** ) into the government treasury at **VADODARA** on or before **02/02/2021** (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue.

- 4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of Section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

- 5 Any appeal against the assessment/first appeal order must be presented to the **DC APPEAL VADODARA** , [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of

*K. M. Gohil*  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.

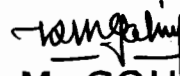


*S. d.*  
**K. M. GOHIL**  
State Tax Officer (1)  
I/C Unit-45, Vadodara.



HITKARI PACKAGING PVT LTD. - TIN - 24192200115				
PENDING RECOVERY AS ON 31-05-2022				
Year	Act	Amt as per AO	Arrears	Outstanding Amount
2006/07	CST	1630	0	1544
2009/10	VAT	235990	241247	477237
2010/11	VAT	4029	5154	9183
	CST	3863	4932	8795
2011/12	VAT	27017	29618	56635
	CST	31015	33924	64939
2016/17	VAT	853281	134938	988219
	CST	10159	872	11031
2017/18	VAT	703130	112207	815337
<b>Total</b>		<b>1870114</b>	<b>562892</b>	<b>2432920</b>



  
**K. M. GOHIL**  
 State Tax Officer (1)  
 I/C Unit-45, Vadodara.



ગુજરાત વાણિજ્યિક વેરા  
Gujarat Commercial Tax

**Acknowledgment**

We hereby acknowledge receipt of 2021	
Applicant Name	HITKARI PACKAGING PVT. LTD.
Application receipt No	50300084826
Receipt Date	15/02/2021
RC Number	24692200115
Name of the firm	HITKARI PACKAGING PVT. LTD.
Tax Period	01/04/2016 to 31/03/2017

Local Tax Office Address	
--------------------------	--

Sd/-	
Officer Name	V M CHAUDHARY
Designation	Senior Clerk to DC Appeal
Unit Name	Division 5 (VAD)
Division Name	Division 5 (VAD)

PH  
26/02/21

૧) જાત્ર મજૂરીકાતના પૂરવાના  
મનાવેલને ૩૫ દેની દેરે જુલા  
મનાવેલને

વંચાણમાં લીધા:-

૧. મે. હિતકારી પેકેજીંગ પ્રા. લી., પ્લોટ નં.- ૩૩૯/૪૦, જી.આઇ.ડી.સી. એસ્ટેટ, મુ.પો વાઘોડીયા, વડોદરા.  
નોન- ૨૪૧૯૨૨૦૦૧૧૫ વર્ષ- ૦૧/૦૪/૨૦૧૭ થી ૩૦/૦૬/૨૦૧૭ નો રાજ્યવેરા અધિકારીશ્રી-૩,  
ઘટક-૪, વડોદરા દ્વારા કરવામાં આવેલ આકારણી આદેશ.
૨. વિવાદીશ્રીની તા. ૧૨/૦૨/૨૦૨૧ ના રોજ અત્રે દાખલ કરેલ વિવાદ અરજી.
૩. વિવાદીશ્રીની તા. ૧૨/૦૨/૨૦૨૧ ની મનાઇહુકમ આપવા અંગેની અરજી.

ક્રમાંક: ના.રા.વેક/વિવાદ-૫/વસુલાત મોકુફ/ ૨૦૨૦-૨૧ / જાન. ૧૨.૦૭/૨૧

નાયબ વાણિજ્યિકવેરા કમિશનરની કચેરી,  
વિવાદ-૫, આઇ બ્લોક, બીજા માળે,  
કુબેરભવન, રાવપુરા, વડોદરા.  
તારીખ ૦૧/૦૩/૨૦૨૧

### વસુલાતનો મનાઇહુકમનો આદેશ

ઉપરોક્ત વિષયના અનુસંધાને જયભારત સાથે જણાવવાનું કે, ઉપર જણાવેલ વેપારીના કેસમાં  
તા. ૩૧/૦૮/૨૦૨૧ સુધી વસુલાતના પગલાં નહિં લેવા સુચના છે.

સ્થાનીક/કેન્દ્રીય	આકારણી વર્ષ	ઉપસ્થિત માંગણ	આંશીક ભરણું	બાકી રકમ	રીમાર્ક્સ
VAT	૦૧/૦૪/૨૦૧૭ થી ૩૦/૦૬/૨૦૧૭	૭૦૩૧૩૦	૪૪૧૧૫	૬૫૮૦૧૫	આંશીક ભરણું ભરેલ છે. વિવાદ દાખલ કરેલ છે



નકલ રવાના

- (૧) મે. હિતકારી પેકેજીંગ પ્રા. લી., પ્લોટ નં.- ૩૩૯/૪૦, જી.આઇ.ડી.સી. એસ્ટેટ, મુ.પો વાઘોડીયા, વડોદરા..  
ને જાણ સારૂ
- (૨) રાજ્યવેરા અધિકારીશ્રી-૨, ઘટક-૪, વડોદરા ને જાણ સારૂ. તથા તાત્કાલીક કાર્યવાહી સારૂ.

નાયબ રાજ્ય વેરા કમિશનર,  
વિવાદ-૫, વડોદરા.

ઉક્ત સમયનું આકારણી દફતર તાત્કાલીક વિના વિલંબે સ્મુત્રિપત્રની અપેક્ષા  
રાખ્યા વિના મોકલી આપવા સુચના છે.



ગુજરાત વાણિજ્યિક વેરા  
Gujarat Commercial Tax

**Acknowledgment**

We hereby acknowledge receipt of VAT501	
<b>Applicant Name</b>	HITKARI PACKAGING PVT. LTD.
<b>Application receipt No</b>	50300084827
<b>Receipt Date</b>	15/02/2021
<b>RC Number</b>	24192200115
<b>Name of the firm</b>	HITKARI PACKAGING PVT. LTD.
<b>Tax Period</b>	01/04/2016 to 31/03/2017

<b>Local Tax Office Address</b>	
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SC/-	
<b>Officer Name</b>	V M CHAUDHARY
<b>Designation</b>	Senior Clerk to DC Appeal
<b>Unit Name</b>	Division 5 (VAD)
<b>Division Name</b>	Division 5 (VAD)

PH - 26/02/21

૨૦૧૬-૧૭

૫૧.૫૫૩ મુજબ નેરો બાકી  
૬૯૯

વંચાણમાં લીધા:-

૧. મે. હિતકારી પેકેજીંગ પ્રા. લી., પ્લોટ નં.- ૩૩૯/૪૦, જી.આઇ.ડી.સી. એસ્ટેટ, મુ.પો વાઘોડીયા, વડોદરા.  
નોન- ૨૪૧૯૨૨૦૦૧૧૫ વર્ષ- ૨૦૧૬/૧૭ નો રાજ્યવેરા અધિકારીશ્રી-૨, ઘટક-૭, વડોદરા દ્વારા  
કરવામાં આવેલ આકારણી આદેશ.
૨. વિવાદીશ્રીની તા. ૧૫/૦૨/૨૦૨૧ ના રોજ અત્રે દાખલ કરેલ વિવાદ અરજી.
૩. વિવાદીશ્રીની તા. ૧૫/૦૨/૨૦૨૧ ની મનાઇહુકમ આપવા અંગેની અરજી.

ક્રમાંક: ના.રા.વેક/વિવાદ-૫/વસુલાત મોકુફ/ ૨૦૨૦-૨૧ / જાન. ૪૨ ૭૧ ૧૭૫

નાયબ વાણિજ્યિકવેરા કમિશનરની કચેરી,  
વિવાદ-૫, આઇ બ્લોક, બીજા માળે,  
કુબેરભવન, રાવપુરા, વડોદરા.  
તારીખ ૦૧/૦૩/૨૦૨૧

વસુલાતનો મનાઇહુકમનો આદેશ

ઉપરોક્ત વિષયના અનુસંધાને જયભારત સાથે જણાવવાનું કે, ઉપર જણાવેલ વેપારીના કેસમાં  
તા. ૩૧/૦૮/૨૦૨૧ સુધી વસુલાતના પગલાં નહિં લેવા સુચના છે.

સ્થાનિક/કેન્દ્રીય	આકારણી વર્ષ	ઉપસ્થિત માંગણ	આંશીક ભરણું	બાકી રકમ	રીમાર્ક્સ
CST	૨૦૧૬/૧૭	૧૦૧૫૯	૧૨૨૫	૮૯૩૪	આંશીક ભરણું ભરેલ છે. વિવાદ દાખલ કરેલ છે
VAT	૨૦૧૬/૧૭	૮૫૩૨૮૧	૫૪૫૩૦	૭૯૮૭૫૧	આંશીક ભરણું ભરેલ છે. વિવાદ દાખલ કરેલ છે



નાયબ રાજ્યવેરા કમિશનર,  
વિવાદ-૫, વડોદરા.

નકલ રવાના

- (૧) મે. હિતકારી પેકેજીંગ પ્રા. લી., પ્લોટ નં.- ૩૩૯/૪૦, જી.આઇ.ડી.સી. એસ્ટેટ, મુ.પો વાઘોડીયા, વડોદરા.  
ને જાણ સારૂ
- (૨) રાજ્યવેરા અધિકારીશ્રી-૨, ઘટક-૭, વડોદરા ને જાણ સારૂ. તથા તાત્કાલીક કાર્યવાહી સારૂ.

ઉક્ત સમયનું આકારણી દફતર તાત્કાલીક વિના વિલંબે સ્મુટિપત્રની અપેક્ષા રાખ્યા વિના મોકલી આપવા સુચના છે.