

fugKv t

gj " msfhvRb Ki AvBb, weavuj v, cĀvcbmgn Ges RviKZ Avt` kmgn
msKij Z Ae`iq cy` KVKij i RvZq i Rv`^teW©Qvovl AvBbRxex I tj LKMY cĀvk
Kti evRvti mnRcōc i vLtQb| Kš AvBb, Avt` k I weavbvej x tÿ` tøetkfl
mvavi tY mnRteva" bvl ntZ cvti | A_P ^Q Avtbi Afvte AtbK Ki `vZv
h_vh_fvte Ki cōvb KitZ cvtib bv| Ki `vZv Ges tµZv mvavi YtK Ki cōvb I
Ki Av`vq wbÜZ KitZ e`vckfute DØk Kivi j tÿ" RvZq i R`^teW©
mnRteva" fvte gj " msfhvRb Ki, m¤tK té, UvY®fvi Ki I AveMvix té
m¤úKq , i æZcY©AvZe" wel tq wbœvYZ cy` Kvmgn cñqb Kti tQ t
cy` Kv bs-1 t gmK wel tq mvavi Y ÁvZe"

cy` Kv bs-2 t wbÜb

cy` Kv bs-3 t UvY®fvi Ki

cy` Kv bs-4 t gj " tñvI Yv

cy` Kv bs-5 t nmve cy` K I `vij w` msi ýY

cy` Kv bs-6 t Pvj vbc†

cy` Kv bs-7 t DcKiY Ki tiqvZ I mgšq

cy` Kv bs-8 t `vLj c†

cy` Kv bs-9 t e`emvqx chñq gmK

cy` Kv bs-10 t gmK e`e`vq ECR/POS e`envi

cy` Kv bs-11 t gmK e`e`vq ÷ vñú I e`vÜtivj e`envi

cy` Kv bs-12 t e`vñks I bb-e`vñks Ges exgv tmevi tÿ` t† gmK cwi tkva

cy` Kv bs-13 t Avg` wb chñq gmK cwi tkva

cy` Kv bs-14 t gmK e`e`vq i Bwb Kvhñig

cy` Kv bs-15 t gmK e`e`vq cLcY Kvhñig

cy` Kv bs-16 t Aciva, kw` I Avctij i weavb

RvZq i R`^teW©Avkv Kti th, cĀwkZ cy` Kvmgn cvtV Ki `vZv I tµZv
mvavi Y gj " msfhvRb Ki AvBb I cñqm wel tq mtPZb nteb Ges Zv mi Kti i
i R`^Av`vq BñZevPK cfvte tdj te|

1| gj " msfhvRb Ki (gmK) wK?

gj " msfhvRb Ki ev gmK GKU cñi vY Ki, hv tfv³vi wbKU ntZ Av`vqfhvM|
evsj vt`tk tfvMKZ cY ev tmev gj " i Dci 15% ntvi GB Ki Avt`wCZ|
Ae`vñZcñB cY/tmev e`ZxZ evsj vt`tk Drcw`Z, mieivnKZ ev Avg`vbxKZ mKj
cY I tmevi Dci gmK cñhvr" | evsj vt`tki wfZi m¤úw Z tj bt`tbi Rb` wbib
cY ev tmev mieivn Kti tQb Zvi KtQ t_tK gmK Av`vq Kiv ntq _vK| Zv` i tK
RvZq i R`^teW© AvI Zvab wftMq gmK Andtm wbñÜZ ntZ nq Ges Ki
tgqvt`i (mvavi YZ: cñZU BstñR gvm) tktl Ki cwi tkva I `vLj c† tck KitZ
nq|

Avg`wbKZ cñY i tÿ` t†, Kv ÷ gm KZ ñY gmK Av`vq Kti _vKb| té t÷ktb
té-Kiv` Av`vqi tñvñek cñuqvq Avg`wb cY Lv vñmi AvtMB Avg`wbKvi tK
wbKU t_tK GB gmK Av`vq Kiv ntq h_vh gmK cwi tkvtaí `vqZi Avg`vbxKvi K
ev cY ev tmev mieivnKvix wbñÜZ e`vñi | tñvñek cñuqvq mieivnKvix tµZv
KvQ t_tK th gj " MñY Kti b Zv`tZ gmK AšÍ fP _vK; ZvB, tµZvB
mieivnKvixtK Ki cñvb Kti b, Avi mieivnKvix Av`vqKZ Ki (cñqRbxq DcKiY
Ki tiqvZ mgštqi ci) mi Kvi x tKvI vñtvi Rgv cñvb Kti b| MñK ev tµZv wbKU
t_tK gj " bv tctj I A_P tKvB cY/tmev weij bv ntj I mieivnKvixtK Zvi kb`
Ki `vqZv wel tq wbñt Ki tgq` tktl nmve (`vLj c†) tck KitZ nte|

gmK ev fñU (VAT) GKU ^ñbañYx Ki e`e`v| G e`e`vq wbñÜZ Ki `vZvMY
wbñRvB Zv` i cñq Kti i cwi gvY wbñY Kti, Zv mi Kvi tKvI vñtvi Rgv w tq
Zvi mñvñYb weeiY Zv` i `vLj c† Dtj oL Kti b Ges tURvvi Pvj vñbi Kcmn
`vLj c† `vbxq gmK Kvhñig tq `vLj Kti b| Ki `vqZvi (`vLj c† I mñkñó
Ab`v` `vij w`) AwñUKiY ev mñKZv hvPvB cieZPmgq m¤úw Z ntq _vK|

2| Povší tfv³vB gmK cwi tkva Kti b ev gmK Gi fvi enb Kti b:

wbñÜZ Ki `vZv th gj " Zvi cY ev tmev mieivn Kti b tmB gj " i Dci wbñt
ntvi gmK cwi tkva Kti b| cñY i Drcv`b t_tK weZiY e`e`v cñZU ^t`i hLbB
cñY i nvZ e`j nq, Zvi cñZU tÿ` t† gmK cwi tkvaZ ntq _vK| tmev cñvbi
tÿ` t† I ZvB| hv` I wejq gj " i nv`_ µqgq gj " i cv_R`B gj " msfhvRb, Z_wC
wejq gj " i Dci wbñt Z ntvi gmK cwi gvY wñtme Kti Z nq| Zte, AwñKvsk

tÿ†B (th tÿ† Ki tiqZ MÖY Kiv hvq) Ki `vZv cØ q gmK t_‡K Zvi
mieivnKZ cY ev tmevq eëüZ DcKiY µq ev Avg `vbx tÿ† th gmK
cw ‡kva K‡i‡Qb Zv ev ` w tq Aeikó gmK mi K‡ii i tURvi‡Z Rqv K‡i b|

GKRb e' emvqz Zvi cY'/tmey wqfqi Dci th gmK cōvb Ktib ZtK ej v nq Drcv` Ki (output tax) | Avi wZub Zvi cY'/tmey ZixtZ e'euz DcKiY ptfqi Rb th gmK w tq GtmfQb ZtK ej v nq DcKiY Ki (input tax) | G `ui cv_fK i cwi givY gmK Ki `vZv KZK cwi tkwaz nq | cōZu - t'i, GB cwi givY gmKB mi Ktii i tKvI wMti Rgv t' qv nq | Povši tfv3vi DciB Ktii AvcZb eZq | GKu D`vni tYi mnvth GB avi YwU tevSutbv thtZ cvit

GKRb mtgU c f^{ZKvi} K KsKvi Avg wib ce R mtgU ^ Zvi K $\ddot{\text{i}}$ Zv wVj v $\ddot{\text{i}}$ i Kv $\ddot{\text{Q}}$
 we μ q Kit $\ddot{\text{j}}$ b 15,750 U vKv + gm K w $\ddot{\text{tq}}$ | B wVj vi 14% gj " ms thvRb K $\ddot{\text{i}}$ D $\ddot{\text{3}}$
 mtgU GKRb wqWqg tn v tm $\ddot{\text{j}}$ v $\ddot{\text{i}}$ i Kv $\ddot{\text{Q}}$ we μ Kit $\ddot{\text{j}}$ b 17,955 + gm Kmn g $\ddot{\text{tj}}$ |
 AZ:ci wqWqg tn v tm $\ddot{\text{j}}$ vi H mtgU c biq 14% gj " ms thvRb K $\ddot{\text{i}}$ L Piv
 we μ Zvi wKU we μ q Kit $\ddot{\text{j}}$ b 20468.70 + 15% gm Kmn g $\ddot{\text{tj}}$ | L Piv we μ Zv
 c biq μ qg $\ddot{\text{tj}}$ i m $\ddot{\text{t}}$ 14% gj " ms thvRb K $\ddot{\text{i}}$ Povší t fv^3 vi wKU we μ q Kit $\ddot{\text{eb}}$
 23,334.32 + 15% gm Kmn g $\ddot{\text{tj}}$ | GB t $\text{v}^{\text{f}^{\text{f}}}$ f w c w t kwA z n $\ddot{\text{t}}$ w tq^3 f v^{fet}

	DcKiY μq gj (gmK evt`)	DcKiY gj i Dci 15% cii tkwaz gmK	gj msthvRb	μq gj (2+4)	μq gj i Dci c q gmK (15% niti)	Kvi Mvti RgvKZ bU gmK (6-3) (μq chf q)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
WksKvi Avg ` wKvi K I mtgU ct ZKvi K	10,750.00	1612.50	25000.00	15,750.00	2362.50	750.00
Wj vi (bvivqYMÄ)	15,750.00	2362.50	2205.00	17,955.00	2693.25	330.75
tmj tmj vi (vgicj)	17,955.00	2693.25	2513.70	20468.70	3070.31	377.06
Lpi vētūzv (vgicj)	20468.70	3070.31	2865.62	23334.32	3500.15	429.84
tgu	64,923.70	9,738.56	12,584.32	77,508.02	11,626.21	1887.65

¹ Avg` wb gj " 10,000/- UvKvi mv‡_ 7.5% Kv÷gm wVDwJ thwM K‡i

² gj " msthvRb = UYtcvU^cKôgK, tgukbvix AePq, Ifvi tnW BZ'w` Li Pmn Ab"vb" mKj LiP I gbvdv

³ DcKi Y g‡j "i mv‡_ 14% gj " ms‡hvRb a‡i

Gtj̄t̄ KsKvi Avg`wbceR mtgU Drcv` Kt̄K Zvi weμt̄qi Dci 15% n̄ti
2362.50 UrKv gmK Av`vq Kt̄i DcKiY Ki 1612.50 UrKv t̄iqvZ M̄t̄Yi ci
mi Kvi t̄K bxU gmK 750 UrKv Rgv w̄t̄Z n̄te| Wj vi t̄K Zvi weμt̄qi Dci
2693.25 UrKv gmK Av`vq Kt̄i DcKiY Ki 2362.50 UrKv t̄iqvZ M̄t̄Yi ci
mi Kvi t̄K bxU 330.75 UrKv gmK cōvb Ki t̄Z n̄te| tn̄j tm̄j vi t̄K Zvi weμt̄qi
gt̄j̄ i Dci 15% n̄ti 3070.31 UrKv gmK Av`vq Kt̄i DcKiY Ki 2693.25
UrKv t̄iqvZ M̄t̄Yi ci Aet̄k̄o 377.06 UrKv gmK mi Kvi t̄K Rgv w̄t̄Z n̄te| t̄Zgwb
L̄piv weμt̄Zv̄t̄K Zvi weμq gt̄j̄ i Dci 15% n̄ti 3500.15 UrKv gmK Av`vq
ceR DcKiY Ki 3070.31 UrKv t̄iqvZ M̄t̄Y Kt̄i mi Kvi t̄K 429.84 UrKv gmK
Rgv w̄t̄Z n̄te| GLv̄t̄b mi Kvix t̄KvI M̄t̄i tḡvU gmK Rgv n̄t̄Q Avg`wb ch̄t̄q
c̄w̄t̄kw̄aZ gmK 1612.50 UrKv Ges weμq ch̄t̄q c̄w̄t̄kw̄aZ gmK 1887.65 UrKv
tḡvU 3500.15 UrKv| L̄piv weμt̄Zvi KvQ t̄t̄K wh̄b μq Kt̄i t̄Qb tm̄ t̄μt̄Zvi Dci
GB tḡvU gmK 3500.15 UrKvi fvi cōt̄Q, Kvi Y H t̄μt̄Zv GLv̄t̄b Povš̄l̄ t̄f̄v̄v̄i|
A_ GB c̄t̄qvgq, ēemvi c̄z̄vU -̄t̄i mst̄hw̄RZ gt̄j̄ i Dci c̄t̄q gm̄t̄Ki c̄t̄iv
fvi c̄t̄o Povš̄l̄ t̄f̄v̄v̄i Dci |

3 | gmtKi nvi , cwi wa, gmK e"e" tq e" w³ | wbeÜb :

3.1 | nvi | cwiia

еисј вѣк гмѣКи нви нѣQ 15% | тKvѣbv cY' ev tmev mybw @fvte gmK тѣK
AeїnZcB bv n tq _vKtj , tKvѣbv ibewUZ eїw3 KZK wewZ mKj cY' I tmevi
tytî GB nti gmK cїhvR' | th me cY' ev tmevi tytî 15% nti gmK cїhvR'
bq, tm, tj vi tytî nq kb" nvi cїhvR", bq tZv tm, tj v AeїnZcB |
AeїnZcB cY' tmev gmK cwiwai evBti i tqtQ |

3.2 | mꝝútiK ié

gj " ms̄thwRb Ki AvBtbi AvI Zvq òm̄úiK iéó btg GK aitYi Ki Av`vq Kiv
nq| KuZcq cY" | tmevi Dci wewfbenvti m̄úiK ié Avtvc Kiv AvtQ|
mwavi YZ: AwfRvZ cY" | mwgvRKfvte AbwfctcZ cY"i Dci m̄úiK ié Avtvc
Kiv nq| gmK wbewÜZ eW³ gmK Av`vq mi_ cthvR" tytit GB m̄úiK ié
Av`vq Kti vKb Ges gmK Rgv t`qvi mgq tURvi Pvj vbi gva"tg m̄úiK ié
mi Kivx tKvI wvti Rgv w t q vKb| Pj wZ wnmvti | gmK wi UtYòm̄úiK ité
wmvte ivLv nq| tKvtbv wbewÜZ eW³ KZR ci tkwaz m̄úiK ié DcKiY Ki

mtmte wetewPZ bv nI qvq wZib GB itéi ti qvZ MhY KitZ cüib bv| Zte, cY ev tmev iBwb Kitj D³ iBwbKZ ctYi DcKitYi Ici cüE DcKiY Ki m¤útK iémn (cÄvcitb Abtgw` Z bq Ggb m¤útK ié eZxZ) ti qvZ tbqv hvq|

3.3 | UvbPfvi Ki

ÜvbPfvi ej tZ tKvibv ew³ i tKvibv wibw` mgfq Kithm cY ev tmev mieivni wecixtZ cüC tgwU A_FK tevSvtbv nq|

th mKj Kithm cY ctZKvix ev Kithm tmev cüvbKvix cüZövbi gmK wbeÜb MhYi evaevaKZv tbB, tm mKj cüZövbi Zyt` i ewl R UvYpfvi i Dci 4% nti UvYpfvi Ki cüvb Kitel Zte, Kuzcq cY I tmevi Ici UvYpfvi Ki cühvR` bq - gmK cüvb evaZvgj K|

3.4 | gmK eee-vg eew³

gmK eee-vg lew³ ej tZ tFweK (natural) I AvBbx (legal) Dfq eew³tK tevSvtbv ntqfQ| GB tctYtZ, ew³ ej tZ tevSvq GKK gwj Kvbw, cüUbvi kC, wj wgtUW tKvibv, Kte, Abvb Avb-BbKtcitUW ms` ev eemvq cwi Pvj bvi Rb` tKub eew³eMP Mec|

3.5 | wbeÜb

eemvq wbtqwRZ th tKvb ew³ i wbtRtKB gj vqb KitZ nte th Zvi gmK wbeÜb MhYi cüqvRbxqZv AvfQ Kx-bv| GKRb eemvqtk mevi AvfM RvbZ nte wZib th cY ev tmevi eemvq Kitib Zv Kithm Kx-bv| gj msfhvRb Ki, AvBb, 1991 Gi cüg Zdmtj Kithm bq Ggb ctYi Ges wZq Zdmtj Kithm bq Ggb tmevi Zwj Kv iqtQ| mvavi Yfite ej v hvq th, mKj cüKvi cüwgK, Kull R, cüYxR cY (tgvoK ev wBvZ eZxZ) gj msfhvRb Ki t_k AevnZ cüB| gr`K`e` wbaqSY AvBtbi Aaxtb cY thgb-g` , w_uvi U, Gvj tKvbj BZw` Drcv bl gj msfhvRb Ki Gi AvI Zv ewnfZ|

tmevi tÿt` Rxb avitbi Rb tgwj K tmev, (thgb- Kull Rwg ctZKvix, tmP cüvbKvix, tcvKvgyKo I ejv BbvkKvix, kvK-mewR, tgvoKveXKiY Kull exR weZiYKvix, grm` mieivnKvix cüZövbi BZw`) mgvR Kj vYgj K tmev, ms` wZ msukoo tmev, ew³MZ tmev (thgb- mvesw` K, AvftbZv, MvqK, jxowie` , wKvn tivRdivi, KvVigw` i vRwg` i Btj KvUK wgw` i BZw`), mKj cüKvi agq AvPvi

Abþvb, agq` wib I tvcvbi tmev cüvbKvix cüZövbi gj msfhvRb Ki t_k AevnZ cüB|

GQvor, miKvi A_ev RvZq ivR^-^teW^KZR wefbemgtq Avg` wib ev Drcv` b chq` A_ev Avg` wib I Drcv` b Dfq chq` AevnZ t` qv ntqfQ Ggb cY/ tmev gj msfhvRb Ki Gi AvI Zv ewnfZ| AevnZ cüB mKj cY/tmev m¤útK` Rvbvi j tÿ` wKU` gj msfhvRb Ki Kvhf` tq thMthm Kiv thtZ cüti |

cY/tmev Kithm` bv ntj Zvi wbeÜb MhYi cüqvRb tbB| Zte, wZib PvBtj, thgbwU cti Dtj øL Kiv ntqfQ, t` qv wbeÜb MhY KitZ cüib| Averi wZib h` Kithm` cY ev tmev mieivn Kitb Zvntj wZibZ ntZ nte Zvi eQtj UvbPfvi ev tgwU wejqi cügj 60 j ý UvKv ev Gi tekx Kx-bv h` Zv bv nq, tm tÿt` I Zvi wbeÜb tbqvi cüqvRbxqZv tbB| Zte, ZtK UvbPfvi Ki G Zwj Kvf` ntZ nte A_ev G tÿt` I wZib B`Qv Kitj t` qv wbeÜb MhY KitZ cüib| GQvor, tKub wki cüZövbi gj abx hscwZi gj 25 j ý UvKvi Kg I UvYpfvi 40 j ý UvKvi Kg ntj Ges cüZövbi wj : tKvibv bv ntj tm cüZövbtK gmktKi AvI Zvq wbeÜb MhY KitZ nte bv| Ggb cüZövbtK Kulli wkti i AvI Zvq Zwj Kvf` ntZ nte| Dtj øL, Kulli wkti i Dci eZgntb tKub Ki cühvR` tbB| Zte, cÄvcitb eYiZ Kuzcq cüZövbi Kulli wkti i ev UvbPfvi Kitj i myav cüte bv|

wbenZ nl qvi ci, wbenZ ew³tK Zvi mKj wejqi Rb` gmK cüvb KitZ nte, gwmK `wLj cüwiyw` tck KitZ nte Ges AvBb I wewa Abjhvq Abvb` AvbþwbKZv cüZuj b KitZ nte| AvBb I weagjv Abjhvq wZib DcKiY KitqZ MhY KitZ cüte bv|

wbañiZ dig gmK-6 (cüwiko-1) cüqvRbxq `wjj cüw mn Avte` tbi `B Kvhf` etmi gta` wefvMxq KgRZP gmK/fvU wbeÜb b¤t mn GKwU wbeÜbc` Bmj Kiti _wKb| GB wbeÜbc` ev mwUdtkwU `wMñ` fite eemv A½tb cükb KitZ nq|

miKvi A_ev RvZq ivR^-^teW^KtKvibv wetkl aitbi eemvK wbeÜtbi evaevaKZv t_k AevnZ cüvb KitZ cüti |

thme e'emvqx tKvb Ki thM cY ev tmev mieivn Ktib bv ev Ki thM e'emv
Ki tjt I gtb Ktib th Zvi ewl R UYfvi 60 j y Uykv ev Gi tekx bv Zviv t~Qv
ibeÜtb1 Rb Avte`b KitZ cvtib| t~Qv ibeÜb MhY Kitj Zvt i tK gmK
cwi tkva KitZ nte Ges Zvt i Dci Avi me ibenUZ e~w3 i gZv `vq `wqZj I
AuaKvi eZt

e'emvqxmn KiZcq cY I tmev tyt1 ewl R UYfvi hvB tnvK bv tKb, gmK
ibeÜb MhY eva Zvgj K| G ai tYi cZotbi Zwj Kv (cwi kó 2) G t` qv ntqtQ|

th tKvbtv e~w3 tK Zvi cZU -Zsj e'emv A½tbi Rb c_LK gmK tivRt÷kb MhY
KitZ nq| D`vni Y-1fc, tKvbtv e~w3 i h w wfbewfbetib `Bw d`vix I GKU
tnvUj _vtK, Zte ZvtK wZbU gmK ibeÜb ibtZ nte|

WKS' tKvbtv tUws e'emv (Drcv` b ev cZKtY e`ZxZ) ev tmev cib hv wfbet
-tib cwi Puj bv Kiv nq Ges mKj wejq tKt`i hveZq mnve tK`iqfvt Gk
RvqMq msi y Y Kiv nq, tm tyt1 IB e'emvqx tmev cibKvix RvZq ivR-
teitW®Avte`b Kti GKU gvt tK`iq ibeÜtb1 gva`tg e'emv cwi Puj bvi mthvM
tctZ cvtib|

4 | mieivn :

cY ev tmev mieivni Dci gmK cwi tkva KitZ nq| gmK AvBt b mmeivn
kaiutK mje Zfvte msAvqZ Kiv ntqtQ| GB msAvq evsj vt tK cZKZ ev
Drcw` Z cY, c0 E tmev ev tKvb e'emvqx KZ R Avg vbxKZ, muqKZ, ARIZ ev
Ab tKvbtvte msMnxZ ctYi tyt1 ctYi wibgtq wejq, n`vst i BRviv ev
ctYi wibgtq ev Ab tKvb Dcvq D3 ifc ctYi ev tmev wbu EKi YtK Aši f
Kiv ntqtQ|

GQvor, GB msAvq Avtiv Aši f AvtQ

- e'emvq Kvh cwi Puj bvKtj ARIZ, cZKZ ev Drcw` Z ctYi ev tmev
e~w3MZ, e'emvq msjuvS ev e'emvq e~nfZ KtR e'envi;
- ctYi cZ ev Drcv` b ev e'emvq t`j ntZ cY Lvj vm ev AcmvY;

- tKvb e~w3 i FY cwi tkvtaib wibgtE tKvb ctYi ev tmev wbj vg ev
weij et` R BZw`;

5 | Ae~vnZ I kb nvi:

gj msthvRb Ki AvBb, 1991Gi c0g Zdmtj Djj omlZ cY mgm Ges wZq
Zdmtj Djj omlZ tmevngm gmK t_tK Ae~vnZcB| ZvQvor, wKQz wKQz cY I
tmev tK mgq mgq mi Kvi ev teitW®Avcb ev Avt`k Øiv gmK ntZ Ae~vnZ w tZ
cvtib| gj msthvRb Ki AvBtbi aviv 3 Gi Dcaviv (2) G tKvb tKvb & mieivni
(gj Z: iBibi mgq) tyt1 kb nvi cihvR Zv eYv Kiv ntqtQ|

Okb nvi Ø ej tZ teitSvbtv nq th- G tyt1 msukoo cY ev tmev Ki thM wKS'
Ktii nvi kb|

Okb nvi cihvR nq weaq G ai tbi cY I tmev cZKcty Ki thM cY I
tmev ZvB Ggb me cY I tmev e'emvqxK gmK ibeÜb MhYmn gmK msjuvS
Ab vB AvbjwKZv cZcyj b KitZ nq| kb nvi i tyt1 tKvb Ki cib KtZ
nq bv, Zte, GKRb e'emvqx kb nvi mi i vnKZ cY ev tmev th DcKiY e'envi
Ktib Zvi Dci cwi tkvaZ gmK GB Ki e'e`vi t`fmeK cihvq q tiquZ mnvte
tdiZ ibtZ cvtib| Ab w tK, Ae~vnZcB cY ev tmev mieivni tyt1 GB
DcKiY Ki tiquZ MhYtYi mthvM tbB|

cyrsti, Ae~vnZcB cY I tmev gmK tbUI qtK® evBt| Ae~vnZcB cY I
tmev e'emv Ktib Ggb e~w3 tK gmK ibeÜb MhY KitZ nq bv| wZb Zvi cY ev
tmev wejq tKvb gmK Avtivc KitZ cvtib bv| ZvB, Zvi mieivnKZ cY ev
tmev Rb tKvbtv DcKiY Ki cwi tkva Kti _Ktj I wZb Zv tdir cvb bv|
dtj, Ae~vnZ cB cY ev tmev KLtbv ctivci gmKtKi fvi t_tK g® ntZ cvtib
bv| tKbbv, e'emvqK tj bt` tbi cZU chiqB wKQz bv wKQz Ki-Dcv`vb _vtK hv
msukoo cY ev tmev wejq gj i gta Aši f ntq hvq| Zte, Ae~vnZcB cY
Drcv` bKvix ev tmev cibKvix t~Qvq ibeÜb MhY KitZ cvtib| tmtj tyt1 Zv tK
gmK cwi tkva KitZ nte| Avtiv Dtj ol th, GKB A½tK gmK cY/tmev I
Ae~vnZcB cY/tmev A_ev t`fvt Mi Rb tKthM cY/tmev I iBwbthvM
cY/tmev Drcv` b ev mieivn cib Kiv ntj tmtj tyt1 KtHm I Ae~vnZcB

mKj cY'/tmevi mnme msi ý Y, Pj vbc̄ cōvb BZ'w` m̄úv` b Ki‡Z nq| Zte,
tKb A½b i agv̄ Aēvn̄Zc̄B cY' Drcv` b I mieivn ev i agv̄ Aēvn̄Zc̄B
tmev cōv̄bi tÿ†̄ tKb gmK mnvec̄ msi ý Y Ki‡Z nte bv ev gmK Pj vbc̄
Bmj Ki‡Z nte bv|

6 | Ki c̄i‡kv̄ai mgq t

th mḡq cY' ev tmev mieivn Dci gmK c̄i‡kv̄a Kiv AvelK nq, Zv‡K ejv
nq Ki c̄i‡kv̄ai mgq| GB Ki c̄i‡kv̄ai mgq th n̄ti Ki avh®_vK tmb n̄ti B
Ki c̄i‡kv̄a Ki‡Z nq|

gj" ms̄hRb Ki e e~vq ibgev̄Yz Kv̄h̄ej xi gta" hv mevi Av̄M N̄U tmbv̄B Ki
c̄i‡kv̄ai mgq:

- hLb cY'/tmev AcY (delivery) cōvb Kiv nq;
- hLb cY'/tmev mieivn ms̄p̄v̄S̄ Pj vbc̄ cōvb Kiv nq;
- hLb tKb cY'/tmev e~w̄MZf̄te ēenvi Kiv nq ev Atb̄i ēenvi i Rb"
cōvb Kiv nq;
- hLb Av̄silkK ev cY®gj" cvl qv hvq|

Avg`vbxKZ c̄Y'i tÿ†̄, c̄Y'i Lv̄ vñ tbqvi Av̄M, ié Kiv c̄i‡kv̄ai mgq,
gmK c̄i‡kv̄a Ki‡Z nq|

7 | mieivn Ki tÿ†̄ gmK Av̄i vcthM" gj":

7.1 | Avg`vbxKZ c̄Y'i tÿ†̄ gj":

The Customs Act, 1969 Gi Section-25 Ges 25A Ab̄hvq̄ tKv̄bv c̄Y'i
i évqbthM" ḡj" i mv̄_ ié, m̄útK ié, ti ,j Uix WDv̄BZ'w` thM K̄i D³
ḡj" i Dci gmK mnme Kiv nq|

7.2 | evsj v̄t̄k Drcw` Z ev mieivnKZ cY'/tmevi tÿ†̄ gj":

evsj v̄t̄k Drcw` Z ev mieivnKZ cY'/tmevi tÿ†̄ th ḡj" i Dci gmK c̄ihvR"
nte Zv n̄t̄Q c̄B gj" ev cY| GB ḡj" i gta" m̄p̄Zv̄ ḡp̄dv, Kv̄vgyj mn mKj
DcKi‡Yi gj", Drcv` b ms̄lkoo mKj LIP, mKj Kigkb, PvR® ev wd Ges
Kv̄vgyj mn mKj DcKi‡Yi Dci cōE ié I m̄útK ié Aší f̄p _vKte|

8 | Avg`vbxKZ I Drcw` Z c̄Y'i gj": tNvI Yv:

Avg`vbxKZ ev Drcw` Z ev Ab" tKv̄bf̄te ms̄MpxZ cY' mieivn i c̄e®ms̄lkoo
mef̄Mxq KgRZA bKU GKU ḡj" tNvI Yv cōvb Ki‡Z nq| GB tNvI Yv q Kf̄te
c̄Y'i m̄p̄q gj" avh® Kiv ntq̄t̄ Zv gj" wf̄E t` Lv̄bv nq| gj" wf̄E c̄i enZz
nt̄j c̄p̄vq bzb gj" tNvI Yv cōvb Ki‡Z nq|

"vbxqf̄te Drcw` Z c̄Y'i tÿ†̄ dig 0gmK-10 G gj" tNvI Yv cōvb Ki‡Z nq|
U'w̄d ḡj" i c̄Y'i tÿ†̄ dig 0gmK-1K0 tZ DcKiY-Drcv` m̄úK®ev mn̄
tNvI Yv cōvb Ki‡Z nq| ewYhR'K Avg`vbxKv̄i K ev ēemvqxi tÿ†̄ dig 0gmK-
1L0 tZ gj" tNvI Yv cōvb Ki‡Z nq| Aēvn̄Zc̄B Ges i Bw̄bKZ ev i Bw̄bKZ
m̄nt̄te m̄ef̄wPZ c̄Y'i tÿ†̄ dig 0gmK-1M0 tZ DcKiY-Drcv` m̄úK®ev mn̄
tNvI Yv cōvb Ki‡Z nq| c̄Y'i M̄t̄q/ avi tK/cv̄t̄/tgv̄t̄K gj" Z Lp̄v gj" i 'B-
ZZxqsk wf̄E tZ tNvI Yv cōv̄bi tÿ†̄ dig 0gmK-1N0 ēenvi Ki‡Z nq|

tNvI Z gj" Ab̄gv̄b m̄t̄c̄Y Ab̄gv̄w` Z ḡj" i I ci gmK cōvb Ki‡Z nq|
Avg`vbx ch̄t̄q i évqbthM" ḡj" i m̄t̄_ Kv̄-gm WDv̄U, m̄útK ié Ges Ab̄vB"
ié I Ki (AMg Av̄qKi ēZxZ) thM K̄i gmKt̄hM" gj" waflY Ki‡Z nq| G
m̄t̄q m̄t̄_ Z Rv̄bvi Rb" 0gj" tNvI Yv m̄t̄_ q c̄i_ Kv̄-4 t` Lv̄tht̄Z c̄v̄i |

9 | DcKiY Ki :

9.1 | DcKiY Ki tiqvZ M̄t̄Y:

gmK e e~v i Ab̄Zg cōvb %ekoo n̄t̄Q GKRb wb̄v̄Z Ki`vZv Zv meivnKZ
cY' ev tmevi Dci c̄i q gmK(Drcv` Ki) Gi m̄ci‡Z D³ cY' ev tmevq ēeuz
DcKi‡Yi Dci c̄i‡kv̄aZ gmK (DcKiY Ki) tdiZ wb̄t̄Z c̄v̄ib| GB tdiZ
tbqvB Ki tiqvZ M̄t̄Y|

Ki thM" cY' ev tmev meivn m̄t̄_ ms̄lkoo cY'/tmevB DcKiY| DcKi‡Yi gta"
Aší f̄p _vKte-

- cY c̄tZKi t̄Yi Rb Avg` vbxKZ ev eisj v̄t̄ki t̄fZi t̄_t̄K msMpxZ mKj KvPqyj
- c̄pt wēt̄qi Rb Avg` vbxKZ ev μqKZ th t̄Kv̄t̄b cY
- j v̄eti Uix w̄ Gt̄R>U, j v̄eti Uix BKBCtgU Ges j v̄eti Uix Gv̄Kt̄mmixR;
- th t̄Kb M̄vm, Ryj vbx w̄t̄mte ēēuz th t̄Kb c̄_v̄^②
- tḡoK mvgM̄
- t̄mev (t̄Uj t̄dib, wēyr BZw̄)
- hš̄c̄w̄Z | hš̄jsk

GKRb v̄bēUZ ēw̄³ DcKi t̄Yi Dci th gmK c̄vb Kt̄ib Zv-B DcKi Y Ki | Dt̄j øL, DcKi t̄Yi Dci c̄i t̄kw̄Z m̄ūt̄K īé | UvbPfvi Ki t̄qyZ M̄Y Ki v̄ hvq bv|

tKej gmK v̄bēUZ Ki `vZv KithM̄ cY ev t̄mev mi eivtni wēcixZ DcKi Y Ki t̄qyZ M̄Y Ki t̄Z c̄t̄b | Aēv̄nZc̄B cY ev t̄mev mi eivtni t̄y t̄l̄ D³ cY ev t̄mevq ēēuz DcKi t̄Yi Dci t̄Kv̄t̄b Ki t̄qyZ c̄v̄l̄ qv̄ hvq bv|

DcKi Y Ki t̄qyZ M̄t̄Yi kZ[©]I m̄gve×Zvi wēl̄q b̄t̄P Av̄j vPbv Ki v̄ nt̄j v̄ G wēt̄q Av̄iv wē-̄wi Z Rvbv hv̄t̄ ̄ Dci KY Ki t̄qyZ | mḡšq̄ō kx̄l̄R c̄l̄ K-4 G |

DcKi Y Ki t̄qyZ M̄t̄Yi c̄t̄ēth DcKi t̄Yi Dci Ki t̄qyZ M̄Y Ki v̄nt̄e Zv̄ v̄bēUZ Ki `vZv ēemw Āt̄b _vKt̄Z n̄te Ges G DcKi Y μq msμv̄š̄ Pij vbc̄t̄ ev̄ej Ae Gw̄Uzvi w̄R b̄t̄g Ges Zvi `L̄t̄j _vKt̄Z n̄te |

ēemw Āt̄b DcKi Y c̄t̄ek̄ ci, μq w̄mwe t̄iR̄v̄ti Gw̄U[†] q̄i cieZr[©]
(β) Ki t̄gqy[‡] i ḡtā DcKi Y Ki t̄qyZ M̄Y Ki t̄Z n̄te |

gmK `wLj c̄t̄l̄ t̄gvU c̄t̄q Drc̄` Ki w̄mwe Kt̄i Zv̄ t̄_t̄K t̄gvU DcKi Y Ki ev̄ t̄qv̄nq; Drc̄` Kt̄i i c̄i ḡvY DcKi Y Kt̄i i t̄P̄t̄q tek̄ nt̄j Aw̄Zv̄³ Ki bxU Ki w̄mwe mi Kvi x t̄Kv̄vM̄t̄ Rgv c̄vb Kt̄Z nq; Ab̄w̄t̄K, Drc̄` Kt̄i i c̄i ḡvY DcKi Y Kt̄i Kg nt̄j cieZr[©]Kit̄gqy[‡] Zv̄t̄Ri w̄mwe c̄k̄ Kiv nq |

9.2 | th me t̄y t̄l̄ DcKi Y Ki t̄qyZ M̄Y Ki v̄ hvq bv:

GKv̄š̄Í f̄t̄e ēemwqK D̄t̄l̄ t̄k̄ μq Ki v̄nt̄j I ev̄i aḡv̄t̄ KithM̄ cY ev t̄mev mi eivtni m̄t̄_ m̄ū³ nt̄j | K̄Zcq t̄y t̄l̄ DcKi Y Ki t̄qyZ M̄Y Ki v̄ hvq bv | thgb-

- (1) Aēv̄nZc̄B cY Drc̄` b ēēuz DcKi t̄Yi Dci c̄i t̄kw̄Z gj̄ ms̄hvRb Ki;
- (2) UvY[¶]fvi Kt̄i i Av̄l Zv̄f³ Ki `vZv ībKU n̄t̄Z msMpxZ DcKi t̄Yi Dci c̄i t̄kw̄Z UvY[¶]fvi Ki;
- (3) cY Drc̄` b ev t̄mev c̄v̄t̄b ēēuz DcKi t̄Yi Dci c̄i t̄kw̄Z m̄ūt̄K īé;
- (4) c̄l̄gevi ēZxZ Ab̄ t̄Kb `d̄vq c̄pt ēenw t̄hvM̄ tḡoK̄i Dci c̄i t̄kw̄Z gj̄ ms̄hvRb Ki;
- (5) KithM̄ cY Drc̄` b ev KithM̄ t̄mev c̄v̄t̄bi m̄t̄_ m̄v̄m̄i m̄ū³ nt̄j | t̄Kb `v̄j v̄b-̄Kv̄v ev AeKv̄v t̄gv̄ ev `vcbv w̄bg[¶], m̄gKv̄i Y, Av̄pKv̄i Y, c̄l̄Z `vcbv, m̄c̄l̄v̄i Y, c̄ptms[®]v̄i K̄i Y | tḡivgZKi Y, mKj c̄Kv̄i Av̄mevec̄, t̄okbvix `v̄w̄, Gqvi K̄Ukbv, d̄v̄b, Av̄j vK mi Avg, t̄Rb̄t̄i Uj BZw̄ μq ev tḡivgZKi Y, `vcbz c̄i K̄i bv | bKv̄ BZw̄ i m̄t̄_ m̄s̄w̄k̄o cY Ges t̄mev Dci c̄i t̄kw̄Z gj̄ ms̄hvRb Ki;
- (6) KithM̄ cY Drc̄` b ev m̄ieivn ev KithM̄ t̄mev c̄v̄t̄bi m̄t̄_ m̄ū³, w̄eā Øv̄v ībañi Z, w̄efbæcY | t̄mev Ges Zvi Dci c̄i t̄kw̄Z gj̄ ms̄hvRb Kt̄i i m̄t̄i Aw̄Zv̄³ gj̄ ms̄hvRb Ki;
- (7) ägY, Av̄c̄v̄qb, Kḡv̄xi Kj v̄Y | Db̄qbj̄ K K̄t̄Ri ēt̄qi wēcixZ c̄i t̄kw̄Z gj̄ ms̄hvRb Ki;
- (8) c̄t̄Yi Ki t̄hvM̄ gj̄ w̄f̄Ei ḡtā Aš̄Í f̄p̄ bq Ggb DcKi t̄Yi wēcixZ c̄i t̄kw̄Z gj̄ ms̄hvRb Ki; Ges ībañi Z c̄i ḡvY gj̄ ms̄hvRt̄bi w̄f̄E[‡]Z gmK c̄vbKv̄i x ēemwq KZ[¶] μqKZ DcKi t̄Yi Dci c̄i t̄kw̄Z DcKi Y Ki;
- (9) msKjPZ gj̄ w̄f̄Ei t̄mev c̄vbKv̄i x KZ[¶] μz DcKi t̄Yi Dci c̄i t̄kw̄Z gj̄ ms̄hvRb Ki;

- (10) U_{wi}d g_ji w_wE_tZ cY miei_wKvi x KZ_R p_wZ DcKi_tYi Dci cwi_tkwaZ gj msth_wRb Ki;
- (11) c_tYi miei_wKvi x, e_wemvq_w ev tmev c_wbKvi xi wbeÜb msL_w e_wZxZ Ab_tKb wbeÜb msL_w m_wij Z wej Ae G_wU_w ev P_wj vbc_t_w D_wj o_wLZ DcKi_tY Ki;
- (12) A_tb_wi A_wA_wK_wi, L_wj, Z_wjeat_w i_wyZ c_tYi Dci cwi_tkwaZ gj msth_wRb Ki;
- (13) μq wnmve c_wÍ t_wK A_wÍ f_w bq Ggb DcKi_tYi Ici cwi_tkwaZ gmK;
- (14) e_wsK M_wv_wUi gva_wtg L_wj v_wKZ DcKi_tY Gi Ici cwi_tkwaZ gmK e_wsK M_wv_wU w_wÜ_w bv n_wl qv ch_wÍ t_wqZ tbqv h_wte bv;
- (15) GK j_w Ü_wKv ev Z_wa_wg_wj i DcKi_tY e_ws_wKs ev B_wj ±_wK gva_wg e_wZxZ bM_w μq Kit_w Gifc DcKi_tYi Ici cwi_tkwaZ gmK|

9.3 | A_ws_wK_wf_wte t_wqZ_wM_w DcKi_tY Ki :

DcKi_tY wnmve e_weÜZ w_wKQz tmevi weci_wZ cwi_tkwaZ Ki 100% DcKi_tY Ki wnmve t_wqZ M_wY Ki_w hvq bv| Gme tmevi t_wyt_w w_wK cwi_wgiY DcKi_tY Ki t_wqZ cv_wl qv h_wte Zv w_wt_wg_w L_wtbv n_wj v :
exgv, M_wm I we_wyr weZ_wt_wYi Dci cwi_tkwaZ gm_wki 80% t_wqZ_wM_w |
w_wt_wg_w t_wyt_w cwi_tkwaZ gm_wki 60% t_wqZ_wM_w :

- t_wU_wj t_wdv_w, t_wU_wj w_wC_wU_w, d_w. I B_wU_wi t_wbU
- t_wdB_w d_wt_w vq_wW_wm^o
- w_wK_wwis I d_wt_w vq_wW_w G_wR_w
- I q_wmv
- A_wWU, G_wK_wD_wUs d_wg^o
- th_wM_wb_w vi
- A_wB_w c_wvgk_w
- w_wuKD_wi w_w m_wrf_w
- cwi_wenb w_wK_w vi
- FYc_w

9.4 | K_wth_wM_w I Ae_wn_wZc_wß cY/ tmev GKB m_w Drcv` b ev miei_wtni t_wyt_w t_wq_wZi weavb:

A_wtMB D_wj øL Kiv ntqt_wQ, Ae_wn_wZc_wß cY ev tmevi t_wyt_w DcKi_tY Ki t_wq_wZ M_wt_wYi m_wth_wM tbB| t_wKt_wbv Ki `vZv h_w GKB m_w K_wth_wM_w I Ae_wn_wZc_wß cY ev tmev miei_w K_wt_wb Z_wt_w w_wZb K_wth_wM_w cY ev tmev th DcKi_tY e_wen_w K_wt_wQb i_wayZvi Dc_wb t_wq_wZ cr_web| c_wZ K_wt_wg_wt_w i gmK `w_wLj c_wt_w Ae_wn_wZc_wß cY ev tmev e_weÜZ DcKi_tYi w_wmv_we w_wt_wZ n_wt_w Ges P_wj w_wZ w_wmv_we c_wq_wRbxq mg_wq K_wt_wZ n_wt_w|

9.5 | y_wZM_wÍ ev a_wsmc_wß DcKi_tYi t_wyt_w Ki t_wq_wZ:

y_wZM_wÍ ev a_wsmc_wß ev Ab_wt_wKt_wbv_wte mi ei_wtni Ab_wt_wh_wMx c_wt_wYi w_wÜ_wEi Rb_w -_wrbxq gj msth_wRb Ki K_wh_wJ t_wq Av_wt_wb Kit_wZ nq| c_wq_wRbxq c_wx_wY_wt_wß ms_wkeó w_wf_wMxq KgRZ_wGi_wc c_wt_wYi w_wÜ_wEi w_wt_wq w_wm_wx_wß c_wvb Kit_web Ges Z_wv_wb_wq_w a_wsmc_wß ev y_wZM_wÍ c_wt_wYi t_wyt_w D³ cY c_wZ K_wt_wY e_weÜZ DcKi_tY eve` M_wx_wZ DcKi_tY Ki t_wq_wZ e_wZj n_wt_w| G g_wg^oKi `vZv P_wj w_wZ w_wmv_we | `w_wLj c_wt_w mg_wq Kit_web|

9.6 | A_wZ_wi³ DcKi_tY Ki:

DcKi_tY Ki h_w Drcv` K_wt_wi t_wP_wq tek_w nq Z_wt_w, th cwi_wg_wt_w tek_w n_wt_w Zv Ki `vZv P_wj w_wZ w_wmv_we t_w_t_wK h_wte Ges w_wZb c_weZx^oKi tg_wat_w i c_wt_wq K_wt_wi m_wt_w Zv mg_wq K_wt_wZ cv_web|

D_wvn_wY^ofc, t_wKt_wbv gy_wm h_w GKRb Ki `vZv cwi_tkwaZ DcKi_tY K_wt_wi cwi_wg_wY 75,000 Ü_wKv Ges H GKB gy_wm Zvi miei_wKZ cY tmevi weci_wZ c_wt_wß c_wgm_wki (Drcv` K_wt_wi) cwi_wg_wY 60,000 Ü_wKv nq, Z_wt_w tmB gy_wm D³ Ki `vZv `w_wLj c_wt_wbiU c_wt_wq w_wmv_we t_wKt_wbv AsK c_wt_wß n_wt_w bv; eis t_wRi K_wt_wg 15,000 Ü_wKv `vKt_we| GUv avi wev_wKf_wte AM_wqZ n_wt_w Ges c_weZx^ogy_wmi `w_wLj c_wt_wß Zv t_w_t_wK c_wt_wq gmK mg_wq K_wt_wZ cv_web| th me Ki `vZv_wt_w i DcKi_tY Ki t_wq_wZi cwi_wg_wY μg_wš_wq evot_w __wK wet_wKi K_wt_w hviv GKB m_wt_w -_wbxq_wf_wte w_wq_w Ges i_wB_wb K_wt_wb Z_wt_wi t_wyt_w, Z_wt_wi Rb_w Ki c_wZ_wc_wY cv_wl qui wet_wKi m_wth_wM Av_wQ|

9.7 | Ki c_wZ_wc_wY c_wx_wZ

₩beÜZ iBwbKvi Ki MY Zt` i ctYi iBwb mubonl qvi ci `wLj ct`i wfEtz
gmK | Abvb ié Kiw cLcY MøY KitZ ctib| cLcY Kg mgfø cvl qvi
Rb miwmwi ié tiquZ | cLcY cwi`Bti (Duty Exemption & Drawback
Office-DEDO) Aft`b Kivi weavb itqfQ| G welfq ògmK e`e`q cLcY
KvhPqg0 ct`i Kv-15 t`Lv thZ ctvi |

10 | wetkl e`e`mgan:

10.1 | msKipZ wfEgj (cKZ gj msfhRtbi evbañi Z gj msfhRtbi nvi) :
cy ev tmev mi eiñni wbgfø cB cYgj i Dci gmK Aft`vc Kiv Ges cLhR
ty`t`i DcKiY Ki tiquZ MøY Kiv nek`vcx gj msfhRb Ki e`e`vi GKU
mavi Y `ewko | wks, AtbK ty`t`i t`Lv hq, Ggb AtbK e`emq AftQb hq`i
cty DcKiY Ki tiquZ tbqvi Rb th cxWZtZ wnmve msi yY KitZ nq ev th me
`yj w` ivLZ nq, Zv Zt` i cty ivLw m`e nq bv| GB ai`Yi mgm`v bim`b
Rb wetkl AtbK t`k wetkl ait`bi e`e`v Pij yKiv ntqfQ |

msKipZ wfEgj i Dci gmK cLb G ait`bi GKU mnRxKZ wetkl cxWZ| G
cxWZtZ ctYi tgvi gj i (DcKiY gj + gj msfhRb) cwi etZgj
msfhRtbi cwi gytk wetepbvq ivLw nq| mnR fvl vq ej tZ tMfj msKipZ wfEgj
cxWZ ntQ Ggb GKU cxWZ th cxWZtZ tKb cY/tmevi tgvi gj i GKU
AskfK KitM gj wntmte avh`Kiv nq Ges H AvisK KtZ i Dci 15% nvi
gmK cwi tkva KitZ nq| evsj t`ki gmK e`e`q KtZcq tmevi ty`t`i G
cxWZtZ gmK cwi tkvai weavb itqfQ |

D`vniY`fc ej v hq, tKb wbgP ms`vi wbgP KvRi KitM gj 1,00,000/-
UvKv ntj, Gt`y`t`i GB gj i Dci 15% nvi 15,000/- UvKv gmK cwi tkvathM |
wks GB tmevi ty`t`i DcKiY Ki tiquZ MøY Amjeav wetepbv Kt`i mi Kvi
wbgP ms`vi ty`t`i KitM gj 1,00,000/- UvKv cwi etZ36,670/- UvKv avh`
Kiv A`F wbgP KvRi KitM gj i 36.67% Gi Dci gmK cwi tkvai meav
cLb Kij | GB meav cvl qvi t`y`tZ wbgP ms`vK 1,00,000/- UvKv
36.67% A`F 36,670/- UvKv Dci 15% nvi 5,500/- UvKv gmK cwi tkva
KitZ nte| Ab`K_vq ej v hq, 1,00,000/- UvKv Dci 5.5% nvi gmK
cwi tkva KitZ nte A`F bxU gj msfhRb Kt`i i nvi 5.5% |

msKipZ wfEgj Ki cLbKvi wftuZ KZK DcKiY Ki tiquZ MøY tKb
mjhM tbB| Kvi Y, GB msKipZ wfEgj i t`y`t`i wnmve Ggbfvte Kiv ntqfQ th,
GKRb e`emq DcKiY Ki tiquZ MøY Kt`i th cwi gyY bxU gmK mi Kvi x
tKvI Mfj Rgv w`tZb, msKipZ gj wfEtz cL`q gmfK cwi gyY ZvB| Zte,
msKipZ wfEgj i tKb tmev cLbKvi h`w`btrRi Rb myeavRbK gtb Kt`i b Zte
wZb msKipZ gj wfEi cwi etZgvi KithM gj i Dci 15% gmK cLb Kt`i
cvi teb Ges tiquZ wbtZ cvi teb| GuU GKU t`Qaxb e`e`v A`F, thme tmevi
t`y`t`i GB msKipZ gj wfEi bañi Z AftQ, tmme e`emq wbtqWRZ Ki vZviv B`Q
Kitj gmfK t`fweK cxWZtZ gmK cwi tkvai meav MøY KitZ cvi teb |

10.2 | Avg`vbx t`y`t`i e`emq gmK Drtm KZB/ A`F Av`vq:

ewYR`K Avg`vbxKvi K KZK Avg`vbxKZ ctYi t`y`t`i e`emq gmK Avg`vbx
chf`q Drtm KZBtbi weavb AftQ| GB e`e`q Avg`vbxKZ cY cLBKvi x/LPi wftuZ
chf`q th gmK cL`q nq Zv Avg`vbx chf`q A`F/ Drtm Av`vq Kiv nq| ewYR`K
wfEtz Avg`vbxKZ ctYi gmK Aft`vc thM gj i mvt_ Aft`iv 20% gj
msfhRb Kt`i A`F gmK Av`vq Kiv ntq _vK |

D`vniY`fc ej v hq, Avg`vbx chf`q tKb ctYi gmK Aft`vc thM gj 100/-
UvKv ntj 100/- UvKv mvt_ 20% A`F 20/- UvKv thM Kt`i 20/- UvKv Dci
15% nvi A`ev 120 UvKv Dci 3% nvi e`emq gmK A`F/ Drtm Av`vq
KitZ nte| w`ewY`Z Avg`vbx t`y`t`i e`emq gmK A`F/ Drtm KZBthM ev
Av`vqthM` bq-

mi Kvi x, Avav-mi Kvi x cLZob, w`qEkwmZ ms`v, RwmZmsNf`B ms`v,
`Zvem, wetkl meavcB e`v`i ms`v, w`kyi cLZob, agf`q cLZob
KZK wbtRt`i e`en`i i Rb Avg`vbxKZ cY, 100% iBw`thM wks
cLZob | w`tcovtgiUK etUw lqvi nvDm KZK Avg`vbxKZ cY,
mi Kvi x, Avav-mi Kvi x | w`qEkwmZ ms`v, e`vsk-exgv | GbwRI-tZ
`ic`t`i ev Kvhf`ki wfEtz thMv`vi wnmte mieiñni Df`t`k`
Avg`vbxKZ cY, gwvgv` i v`cZ KZK Avg`vbxKZ cY, mi Kvi x
cLBvctbi Avl Zvq T`b wnmte Avg`vbxKZ cY, AU | emi`t`i Rb`
Avg`vbxKZ cY, gwvgv`f`te Avg`vbxKZ cY | gvbvq msm` m`m`
KZK Ae`vniZ meavvi Avl Zvq Avg`vbxKZ Mwio A`ev Rx`ci t`y`t`i |

†Kvib cüZKvi K ewYR"K Avg` wbKvi tKi wbKU t_‡K tKvib DcKi Y µq Ki‡j
wZib D³ DcKi‡Yi Dci cwi‡kwaZ gmK, Zvi Kv‡Q cüqyRbxq `wjj w_ _vKv
m‡cty, ti qyZ wnmve MÖY Ki‡Z cv‡i b|

10.3 | Awfbeg‡j " cY" weµq :

tKvib Drcv`wbKvi x KZR Drcv`b ch‡q ev Avg` wbKvi K KZR mieivn ch‡q
ctYi M‡q ev avi‡K ev c‡tK‡U `K"gb` v‡b Abcbxq Kwj‡Z gj" gy" Z _vK‡j
D³ gj" i Dci cüg mieivnKv‡j gj" ms‡hvRb Ki cwi‡kva Kiv n‡j, mieivn
Ab" tKvib ch‡q bZb K‡i Avi gmK cüvb Kit‡Z n‡e bv| GRb" th eemvqx GB
cüqyq gmK cüvb Ki‡Z PvB‡eb Zv‡K RvZxq ivR" ^teW"Av‡e`b K‡i AbgyZ
MÖY Ki‡Z n‡e| RvZxq ivR" ^teW"‡K AbgyZ cüBi ci vbxq wefiMxq KgRZP
D³ cüZÖv‡bi cY"mg‡ni gj" (Lpi gj" mn) Ab‡gv`b Ki‡eb|

10.4 | Dr‡m gmK KZR :

wbgyj wZ cüZövb ev ms"‡K tKvib cY" tmev MÖtYi tÿ‡† wbaw‡Z n‡i gmK
Dr‡m KZR K‡i Zv mi Kvi x tKvI wM‡i Rgv cüvb Ki‡Z n‡e t

- mi Kvi x I Avav-mi Kvi x cüZövb
- v‡ZkwmZ cüZövb
- GbRI
- e"vsK, exgy I Ab"vb" Aw_R cüZövb
- wj wgtUW tKv‡ubx
- wkyi cüZövb

D³ Dr‡m KZRKvi x Bi/cüZövbmgn KZR mKj µ‡qi tÿ‡† Dr‡m gmK KZR
Ki‡Z n‡e| G‡y‡† :

- th mKj tÿ‡† msKypZ gj" wfE wbaw‡Z Av‡Q, tm mKj tÿ‡† msKypZ
gj" wfE‡Z Dr‡m KZR Ki‡Z n‡e|
- th mKj cY" I tmevi tÿ‡† 15% gmK cühvR", tm mKj tÿ‡† h‡
mieivnKvi x cY" tmev mieivn niqg cüZ gmK-11 Puj vbc† Bmj bv
K‡i, Zvntj Dr‡m KZRKvi x 15% n‡i B Dr‡m KZR Ki‡e|

- 15% gmK cüvbceR ògmK-110 Puj vbc† Bmj K‡i tKvib cY" ev tmev
mieivn cüvb Kiv n‡j tmt‡y‡† AwZw³ 3% n‡i Dr‡m KZR Ki‡Z
n‡e|
- tmev Avg` wbib tÿ‡†, th e"vs‡Ki gva"tg tmev gj" cwi‡kva Kiv n‡e,
D³ e"vsK KZR tmev gj" cwi‡kvaKv‡j tmev gj" i Dci 15% n‡i
gmK KZR/ Av`vq Kiv n‡e|

mKj tÿ‡†B Dr‡m KZRKvi x ògmK-12L0 di‡g cüZ"qbc† Bmj K‡eb| AwZw³
3% KZRbi tÿ‡† cY" ev tmev mieivnKvi x cieZwP Zvi `wLj c† ev Pj wZ
wnm‡te mgšq K‡i wb‡Z cv‡eb|

11 | Puj vbc† :

11.1 | Ki Puj vbc† :

Ki Puj vbc† n‡"Q gmK e"e"vq , iæZpCY" wj j | gmK wbewÜZ th tKvib e"v³‡K
Zvi Ki‡hM" cY" ev tmevi mKj mieivn tÿ‡† gmK Puj vbc† Bmj Kivi
AvBbMZ eva"evaKZv i‡q‡Q| Ki‡hM" cY" ev tmev mieivn Ges gmK cüvb
cüYc† n‡"Q GB Puj vbc† | cüZwU mieivn Rb" Avj r"v gmK Puj vbc† Bmj
Ki‡Z n‡| gmK weagyj vq wbaw‡Z dig gmK-11 ev gmK-11K G Puj vbc† Bmj
Ki‡Z n‡| wbewÜZ e"v³i wbKU mieivn/weµ‡qi tÿ‡† dig gmK-11 Ges
AvbweÜZ e"v³i wbKU mieivn/weµ‡qi tÿ‡† dig gmK-11K G Ki Puj vbc†
cüvb Ki‡Z n‡| dig gmK-11 I gmK-11K h_yµ‡g cwi‡kó-3 I cwi‡kó-4 G
t`qy n‡q‡Q| Puj vbc† BmjKvi x di‡g e"vZ Z_w" Qrov! Zvi cüqyR‡b Ab" tKvib
Z_w" GB Puj vbc† wj L‡Z cv‡i b|

wgjx KveB e"envi K‡i gmK Puj vbc† wZb K‡ctZ cüZ Ki‡Z n‡q Ges Zv weZiY
Kiv n‡q wb‡g‡v‡e t

- gj" K‡c t`qy n‡q cY" ev tmevi tµZ‡K Ges Zv cY"/tmevi MšÍ e"
chšÍ m‡_vK‡Z n‡e|
- wZxq K‡c cY" mieivn cüP Kvh‡P e‡mi g‡a" ms‡hvRb Ki
Kvh‡q tq tcüY Ki‡Z n‡e|
- ZZxq K‡c mieivnKvi x wb‡Ri Kv‡Q msi yY Ki‡eb|

Ki`vZv cÖZövb wbRiv tKib cY ev tmev tFwM/eenvi Ki t j I w tbi tk t l -b t g GKU msi yj Z Pj vbc t Bmj Ki t eb Ges GB Pj vbc t i gj I ZZxq Abj w cY cÖZKi Y ev Drcv` b t j ev eemvq t j i vL t Z nte Ges wZxq Abj w evn Ei Nvri gta msikoo gj msthvRb Ki Kvhf tq Rgv w t Z nte |

Ki`vZv msikoo gmK Kugkbvti i Abtgv vbp tg KruDUvti i gva tg Ki Pj vbc t Bmj I msi y Y Ki t Z ctib |

WQz cÖZövb t j t t (tnvUj , t i t - t vi , wgoibefvUvi , Avmevec t i wecYb tK , weDwU cvj f , KugDwU tmvUvi , t gtuUcvj Ub Gj vKvi AwfRvZ kwcs tmvUvti i Ašf f mKj eemvq cÖZövb , wcvUgUlj t vi , t Rbvtij t vi , Abv eo I gvsix cvBKvix I LPiv wepuKvix cÖZövb , -YRvi I t i Šc Kvi , -tYp I t i Šc i t vKb v Gu Ges -YcKvKvix) Electronic Cash Register (ECR)/ POS eenvi Gi gva tg gmK Pj vbc t Bmj Ki eva Zvgj K| Zt i t K ECR/POS eenvti i gva tg gmK Pj vbc t Bmj Ki t Z nte |

11.2| gmKmn Ki Pj vbc t :

WQz tmev t j t t tmevc vBkvixi gmKmn (tax inclusive) Ki Pj vbc t c v b Ki t Z ctib ; Gt j t t Ki Pj vbc t Zt i t K gm t Ki cwi gy Y Avj v vft e t Lvt Z nq bv gmKmn gj t K f vU d v t i (15% nvi gmK c v t bi mgq 3/23) w t q , Y Kt i gm t Ki cwi gy Y cvl qv hvq |

11.3| tWeU I tpuMU tbvU:

cY mi eiv ev tmev c v t bi ci tKb Kv t Y Zv AvsikK ev m u Y t di Z Avmtj A ev tht j t Pj vbc t c KZ Kt i Zj bvq Avak Ki Dij oLZ nq tm t y t t Pj vbc t w ewZj Kt i gmK-120 di t g GKU tpuMU tbvU Bmj Kv hvte | Zte , cY mi eiv t ni 90 w b ci A ev c t Y i , YMZ gvb Lvivc n l qvi Kv t Y cY tdir Avbv ntj tpuMU tbvU Bmj Kv hvte bv Abv t K Pj vbc t c KZ Kt i Zj bvq Kg cwi gy Y Ki Dij oLZ ntj Pj vbc t w ewZj Kt i gmK-12K0 di t g GKU tWeU tbvU Bmj Kt i c qvRbxq mgšq Ki t Z nte | tWeU tbvU ev tpuMU tbvU Gi

GKU Abj w cieZr Kvhf etmi gta -vbxq gj msthvRb Ki Kvhf tq tc t Y Ki t Z nte |

12| wnmve cy t K I ` w j w :

gmK wbenÜZ e w 3 t K Zvi wR - ^ewYwR K ` w j t j i c v k v c w k gmK wvagv vi wKQz wba w Z ` w j w ` wba w Z di t g msi y Y Ki t Z nq thgb- muq wnmve cy t K (dig gmK-16) , wemuq wnmve cy t K (dig gmK-17) | muq I wemuq wnmve cy t K (dig gmK-18) msi y Y Ki t Z nq GB Pj wZ wnmve cy t K Zvi hveZxq muq - wemuq , DcKi Y Ki t qvZ I tURvixZ Rgv cwigY wce x vK | gmK ` wLj c t /i Uvb Rgv t qui mgq Pj wZ wnmvei GKU Abj w c Rgv w t Z nq Zte , tmev c v bKvix (wntbgv nj e ZxZ) Ki`vZv t i Rb Pj wZ wnmve msi y Y eva Zvgj K bq |

GKRb Ki`vZv t K eemv msjuši hveZxq ` w j w Qq eQi chs i msi y Y Ki t Z nq Zte , tKb AvBbx Kvhf g Pj t Z vKt j msikoo ` w j w D 3 Kvhf g tkl bw n l qv chs i msi y Y Ki t Z nte | wbenÜZ e w 3 KZK msi y Y t hM ` w j w we t q Avt i v Rvbi Rb D wnmve cy t K I ` w j w msi y Y 0 cy t K bs-5 t Lv tht Z ct i |

13| gmK ` wLj c t :

wbenÜZ Ki`vZv t i t K c Ögv t mi 15 Zwi t Li gta ce Zr g t mi ` wLj c t (dig gmK-19) (cwi w kó-5) c qvRbxq c g w YK ` w j c t w mn -vbxq gj msthvRb Ki Awd t m Rgv w t Z nq | 15 Zwi L QwI w b ntj Zvi ce Zr Kvhf etm Rgv c v b Ki t Z nte | i agv t Kvu vbx t j t 20 Zwi t Li gta ` wLj c t Rgv t qui weavb Avt Q | mvavi Yft e , GKU ` wLj c t GKU Bst i R K v t j Ovi g t mi Rb c h vR |

gmK ` wLj c t ev w v v t Q Ggb GKU ` w j thLvt b GKRb Ki`vZv GKU w b @ Ki t gqy t Zvi hveZxq Ki`wqZvi wnmve c k b Kt i b | c t q Kt i c v k v c w k , GB w v v t b hveZxq muq - wemuq wnmve wevfbek vUvMw i t Z f v M Kt i t Lv t b v nq | GB

Z_“mga Ki cikmb Ki `vZvi Ki `wqZvi h_v_@v wY@qi Rb” e“envi Ktib| mi Kv@i i cwi msL“vbMZ Kv@tYI G Z_“ e“envi Kiv nq| GKU w@_@ tgqvt` Ki `vZvi Kv@pg I Ki `wqZvi m@_tK©GKU “úó wP@ cvl qv hvq gmK `wLj c@ t@K| ZvB, Ki e“e“vcvbi Rb” `wLj c@ GKU , i@ZpY© wj j |

14 | Ki cwi t@kva

evsj v@` k e“vsK ev tmvbjx e“vs@Ki w@_@ kvLvmg@n tURwi Pvj v@bi gva“tg c@` q Ki cwi t@kva Ki@Z nq| tURvix Pvj vb `Zix nq wZb Kic| tURwi Pvj v@b ms@k@o Kgkbv@tUi nmve tKw@mn Ab“vb” nmve tKw m@VKfvte wj L@Z nte| Ki `vZv KZK msi wZ Pj wZ nmve bvgK t@R@v@i Rgvi N@i tURvix@Z RgvKZ UvKvi nmve ivLv nq| mi Kivx tKvIwM@i c@` q Ki Rgv t`qui c@vY nmve `wLj c@` i m@_ tURvix Pvj v@bi Kic| mshy@ Ki@Z nq| gj” ms@hvRb Ki wewfb@ Kgkbv@tUi nmve tKw@mn Ab“vb” nmve tKw ci@kó-6 G t` Lv@bv ntq@Q|

15 | Aciva | `@

gj” ms@hvRb Ki AvB@bi tKb aviv, tKb weva ev tKb Av@` k f@`i `v@q Awfhj@ ntj Zvi weiatx Aciv@ai aiY Abj@ti kw@`i weavb i@q@Q| Aciv@ai eY@v I Zvi wecix@Z A_©@/ kw@`i weavb m@j Z GKU Zwj Kv ci@kó-7 -G t`qv ntq@Q|

16 | Arcij c@wZ

gj” ms@hvRb Ki AvB@bi Aaxb gj” ms@hvRb Ki KgRZ@KZK c@ E nm@v@S@ ms@y@x ntj D@3 nm@v@S@ i weiatx Arcij Kiv weavb i@q@Q| tKb e“w@3 tKb gj” ms@hvRb Ki KgRZ@ nm@v@S@ ms@y@x ntj wbtg@3 fvte Arcij Ki@Z c@i b t

ev Gi w@Pi th tKb gmK KgRZ@ (Arcij)	Avt` k t`qui 90 w@`bi gta”	10%, `verKZ Ki bv _vKtj Av@i wCZ A_©tUi 10%	Avt` b M@tYi 9 (bq) g@mi gta”
Kigkbv@ c`gh@ tKb KgRZ@ ev Kigkbv@ (Arcij)	Kv@`gm@ G. vBR I f@U Arcij vZ U@Bej@bj	nm@v@S@ ev Avt` k t`qui 90 w@`bi gta”	`verKZ Ki Gi 10%, `verKZ Ki bv _vKtj Av@i wCZ A_©tUi 10%
Arcij vZ U@Bej@bj	evsj v@` k m@c@ tK@U@P nvB@tK@U@ w@f@M	nm@v@S@ ev Avt` k t`qui 90 w@`bi gta”	Arcij

Z@KZ nm@v@S@ c@v@bKvi x KgRZ@	Arcij KZ@j	Arcij Kivi mgqmxgv	Arcij i Rb” th c@v@giY A_© ci@tka Ki@Z nte	Arcij w@`v@Ei mgqmxgv
AwZvi@3 Kgkbv@	Kigkbv@	nm@v@S@ ev	`verKZ Ki Gi	Arcij

14. National ID Number of the Chairman/Managing Director/Directors/Proprietor:

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(if needed, please use separate sheet)

15. Item (s) to be produced and / or traded / Service (s) to be rendered :

Name	H. S. Code / Service Code	Probable yearly Turnover

(if needed, please use separate sheet)

General Instructions

1. Application form must be filled in capital letters.
2. Registration Number (BIN#) cannot be allotted unless this application form is properly filled in

I hereby declare that the information furnished above is true and complete.

Position / Title	Name/ Designation of Authorised Officer
Date	Signature

For Official Use Only

To be filled at the Issuing Office

Status of Application	New	Change	Close	BIN					
Effective Date of Registration									
Activity Code									
Application Category	Mandatory		Optional	Forced					
Circle Code									
Seal of the Office				Name / Designation of Authorised officer					
				Signature					
Date									

Avte` bKvi xi Rb` mft` Kkvi

မြန်မာ bs	citt Yi weiq	citt Yi mft` Kkvi
1.	Name of organization/ individual	e`emwq cizorbi cY`bg wj mZ nBte
3.	Name of Corporate/ group (if applicable)	cizorbiU h` KtcruU A_ev e`emwqK Mec nq Zte D ³ KtcruU A_ev Metci bg` uofute wj mZ nBte
4.	Business Address	th` vtb KithM` Kvhug Z_v e`emwq cwi Pjy bv Kiv nBtZtQ tmB` vibi cY`Wkvb, BtgBj A`vWm Ges tUuj tdb/d`v- b`t` uo A`yt i wj mZ nBte ewo ev tnw s bs, moK I Gj`Kvi bg, Wkni, _bv I tRj vi bg Ges tcw+ tKw Dj` oL KvitZ nBte
5.	Factory Address	th` vtb cY`i Drcv b Kvhug cwi Pjy bv Kiv nBtZtQ tmB` vibi cY`Wkvb, BtgBj A`vWm Ges tUuj tdb/d`v- b`t` uo A`yt i wj mZ nBte ewo ev tnw s bs, moK I Gj`Kvi bg, Wkni, _bv I tRj vi bg Ges tcw+ tKw Dj` oL KvitZ nBte
6.	Head Office Address	h` cizorbiU GKK gwj Kvbaib nq Zte KithM` Kvhug cwi Pjy bvKivx ev e`emwqxi `vqx wKvbv BtgBj A`vWm Ges tUuj tdb/d`v- b`t` uofute wj mZ nBte h` cizorbiU KtcruU ev e`emwq Mec nBq` wjK, Znv nBtj cizorbiU gj` Z_v tR+ W`Andmi cY`Wkvb Ges tUuj tdb/d`v- b`t` uofute wj mZ nBte
7.	Permanent Address	cizorbiU e`w ³ gwj Kvbaib nBtj gwj tki` `vqx wKvb thgb: Mg, DctRj v, Wkni I tRj v Ges wj wgtUW tKvuwmbi t`y`i tPqig`vb/Gg`W/WBtj±i M`Yi` `vqx wKvb thgb: Mg, DctRj v, Wkni I tRj v Dj` oL KvitZ nBte ciquRtb c_k K wku e`envi Kiv hvBte
8.	Bank Account No.	e`w ³ gwj Kvbaib ev Ask`vi x cizorbi nBtj gwj K I Ask`vi M`Yi` Ges wj wgtUW tKvuwmbi ntj tKvuwmbi Zw`Kvf ³ e`vsK ev e`vsKmgtni wnmie b`t` Dj` oL KvitZ nBte
9.	Subsidiary Unit	GKK gwj Kvbaib cizorbi t`y`i D ³ gwj K Avi I th mKj cizorbi gwj K tmB` mKj cizorbi, cibfU wj wgtUW tKvuwmbi t`y`i cwi Pjy Ke`i gwj Kvbaib/ Ask`vi tZj` mKj cizorbi Ges KtcruU ev cveij K wj wgtUW tKvuwmbi t`y`i D ³ tKvuwmbi gwj Kvbaib mKj cizorbi Z_ cibf KvitZ nBte ciquRtb Avj`v wku e`envi Kiv hvBte
10.	Taxpayer Classification	Tax Category-Gi Wb ctk GKU(✓) wPj I Tax payer Type-Gi Wb ctk GK ev GKwAK (✓) wPj wB` tUW j`vBtmY b`t` I A_@Q1 Aek`B wj mZ nBte Avg`wB ev iBwb tiRt+kb nBtZ Ae`nnZcib nBtj tiRt+kb b`t` i Wb ctk GKU (x) wPj wZ nBte

12.	TIN	Ki thM KvhPg cWj bKvix ev Ki thM cZörb tPqvi gvb/Ggw/Bw/WBt±iM±Yi AvqKi wefM c0 E eW³ tki TIN Dtj øL Kwi tZ nBte G Rb' 10W Ni iinqtQ, GK GKU Nti GK GKU msL v jL±Z nBte cQqRtb c_K wku eenvi Kiv hvBte
12a.	TIN	Ki thM KvhPg cWj bKvix ev Ki thM cZörb AvqKi wefM c0 E TIN Dtj øL Kwi tZ nBte G Rb' 10W Ni iinqtQ, GK GKU Nti GK GKU msL v jL±Z nBte cQqRtb c_K wku eenvi Kiv hvBte
14.	National ID Number	cZöbil eW³ gwj Kvbxab ev Askx`vix nBtj gwj tki RvZq cWj PqcT bøt Ges vj ug±UW tKv±ubt t±t tPqvi gvb/Ggw/Bw/WBt±iM±Yi RvZq cWj PqcT bøt Dtj øL Kwi tZ nBte cQqRtb c_K wku eenvi Kiv hvBte
15.	Item(s) to be produced and/or traded /Service(s) to be rendered	Avt`bKvix th cY Drcv`b Ktib ev th ctYi eenvi Kwi qv _vKb A_ev th tmey cWb Kwi tqv _vKb Zvn Dtj øL Kwi tZ nBte tmetji Wb cWk® ØProbable Yearly Turnover Ø Nti mieinvKZ cY ev c0 E tmeyi weci±Z cWb/cWc tgvU ewlK weµiqi cWigvY vj L±Z nBte cQqRtb c_K wku eenvi Kiv hvBte

(L) wbjj wLZ tmey cZörbmgæ eZxZ Abvb tmey cZörb, ewlK UvYfvi 60 (Iw) j y
UvKvi bøP ntj | gmk weÜb wbtZ nte:
wfWVI KvtmU mc, wfWVI tMg mc, wfWVI -AIVI ti Kws mc, wfWVI I AIVI wmlW fvor
cWbKvix mc, hwsK j wU, dtUw bgvZ, cWb ev gj abx hšcwZ fvor cWbKvix ms-,
wgóvbefvUvi, `šf wPkrmv tK`; tpmuq | hšPwZ KivZKj , AvBb cWgkR, kā |
Avtj vK mi Ávg fvor cWbKvix, BwgMkb Dct`ov, tKwPs tmUvi , Bswj k wglMqvg -j ,
temi Kvix tgWk`j | BrAbqwi s Ktj R, mgwRK I tLj vaj v weqK Kte (hvi m`m`c`
MhY KtZ ntj 10,000 (k nvRvi) UvKvi DtaYqd cWb KtZ nq A_ev gwMk 500
(cWpkZ) UvKvi DtaYqPvi cWb KtZ nq), wR eiU m±j Z Zix tcikvK wecYb tK`
Ges s099 tKvWi Aaxt b weea tmey

[cWj wko-2]

(K) wbjj wLZ cY Drcv`bKvix cZörbbi ewlK UvYfvi 60 (Iw) j y UvKvi Kg ntj |
gmk weÜb wbtZ nte :
bwi tKj tZj , j tRÝ, we- U, PbiPi mKj cKvi dtj i Rvg | tRvj , mKj cKvi dtj i
im Ges dWwSK, wgbrij I qvUvi , tKvij cvbxq. GbwR©WwSK, mKj cKvi wMvfiU,
wvlo, RvPges j , GwUtmciUK, wWmBbtKUvU I JIa, tKk cWj Phq eeuZ mgM,
tcBUm, wCtgUm, fwbbmm I cWj tmm KmtnjU , tkf-ce®kufs A_ev tkf cieZPZ
eenvh©ckvab mgM, kixti i `MØ Ges Nvg `txKtY eeuZ mgM, mWÜhj³ ev_më
Ges Abvb tWmj mgM, Zij mvebmnn mKj cKvi mveb, mKj cKvi wqkj vB, mKj
cKvi gkvi Ktqj , wCtfim cvBc, mKj cKvi Rv mWUj , mKj cKvi BU, mKj cKvi
wmiwgK Ges tcvi wjib tbi %Zw cY, Gg Gm tcWw±, e`jwZK cvLv, WbWtmj eWUvix |
tWtj R evUvix, e`jZK ejj i veri | cWmok tdvj |

MYcRvZšj evsj vč k mi Kvi
RvZxq i vR -^teW©XvKv|
Pvj vbc†
[meia 16(1) `ðe"]

tμZvi bvg t
Wkvbv t
Ki `vZv mbv³ Ki Y msLv t
cY'/tmevi Povší Mšf e^-j t
hbvnevtbi cKvZ Ges b¤†

e' emvq cIZvbi bvg t
Wkvbv t
Ki `vZv mbv³ Ki Y msLv t
Pvj vbc† i μgK msLv t
Pvj vbc† c0vbi Zwi L t
Pvj vbc† c0vbi mgq t
cY' Acmvi tYi / AcPYi ev
tmevi c0vbi cKZ Zwi L I mgq t

[cii 11k-3]

gmK-11

μgK tgty
gj " msthvRb Ki Pvj vbc†
[meia 16(1) `ðe"]

gmK-11K

cIZvbi bvg t
Wkvbv t
Ki `vZv mbv³ Ki Y msLv t
μgK bs t-
Ki tgty c0vbi Zwi L t
Ki tgty c0vbi mgq t

cY'i bvg meiY	cY'i cii giY	tgU gj " (gj " msthvRb Ki mn)

* tmevi tÿ† tμZvi bvg Wkvbv I Ki `vZv mbv³ Ki Y msLv i agvI hbewÜZ tμZvK tmevcÜvb
Kiv nBtj B D†j øL Kv‡Z nBtø| cY'i Povší Mšf e^-j , hbvnevtbi cKvZ I b¤†, Pvj vbc†
c0vbi mgq Ges cY' Acmvi tbi cKZ Zwi L I mgq tmevi tÿ† c0hvR nBtø bv|
** cY'i Povší Mšf e^-j tμZvi Wkvbv nBtø c„K nBtj B i agvI c0hvR nBtø|
*** Pvj vbc† c0vbi mgq, cY' Acmvi tbi / AcPYi cKZ Zwi L I mgq AsK I K_vq wj WZ
nBtø|

**** miwmw A_ev c0Qbøi Bmb nBtj i Bmb FYc† A_ev AfŠi xb eVK Uz eVK FYc† A_ev
-vbxq ev Avší RvZK i c†i tÿ† Kv‡Z tki b¤† I Zwi L (e'vs‡Ki bvgmn) BZ_w Z_ Kj vg
(2) Gi Z‡_i miwZ D†j øL Kv‡Z nBtø| GB Kj vg cY'i / tmevi cii giY As‡K I Zvi bxP
K_vq wj WZ nBtø|

metμZvi -tYi

[cii wKó-5]
{gmK-19}

MYcRvZšj evsj vt k mi Kvi
RvZq iR^-teW®
XvKv
gj^ msthvRb Ki `wLj c†

[nœla 24(1) `œe]
(GB dig cifYi cteqbt` Kvi cob)

gym	ermi	Ki tgqv`	Ki vZv mbv³KiY	msLv								
-----	------	----------	----------------	------	--	--	--	--	--	--	--	--

bvq t
Wkvv t
tdv t

kv` `wLj c† (Ki tgqv` tKv bvg wvq nq bvB)

	wvq msprvſ Z_	wvq gj^	mavt K ié	gj^ msthvRb Ki	
1	Ki thM^ cY, tmev ev cY` I tmevi bvU wvq				
2	kb^ nvti cY` ev tmevi wvq (iBvb)				
3	Ae inizcB cY, tmev ev cY` I tmevi bvU wvq				
	cifq inmve	cii gyY			
4	tgiU cifq Ki (mwi 1 nBtZ SD+VAT)				
5	Ab`v` mgšqKiY (cifq)				
6	meqgU cifq (mwi 4+5)				

	μq msprvſ Z_	μq gj^	ti qvZ thM^ Ki
7	~vbiq chq Ki thM^ cY, tmev ev cY` I tmevi μq		
8	Ki thM^ cY, tmev ev cY` I tmevi Avg`vB		
9	iBvb i tPf Ab`v` Ki ti qvZ		
10	Ae inizcB cY, tmev ev cY` I tmevi μq		

	Ertm KZ/tiqvZ/cifq inmve	cii gyY
11	tgiU ti qvZ thM^ Ki (mwi 7+8+9)	
12	Ab`v` mgšqKiY (ti qvZ/cifq Drtm KZ)	
13	ce@ZPgvtmi tRi	
14	meqgU ti qvZ (mwi 11+12+13)	

	Povši inmve	cii gyY
15	bvU cifq (mwi 6-14)	
16	tURvixZ Rgv	
17	cieZPgvtmi clifK tRi	
18	cii Bi nBtZ cifq	

	Drtm gmK KZ@Kvix inmve KZfb i inmve	cii gyY
19	Drtm KvZZ tgjU gmtKi cii gyY	

Aug tNvI Yv Kvi tZiQ th, GB `wLj c† Dij onLZ mKj Z_wi mZ` I mVK |

Zvi L t
mshy^ t nœla 24 G enYZ mKj KmRw` / ij j w`

Ki vZv ^Mj i l mJ

Audm eentri i Rb`	
(`vbiq gj^ msthvRb Ki Kvhf q ciY Kvi te)	Zvi L gſe e^ t
1 cifB	mnKvix ivR^KgKZ@bKU tcifY
2 ivR^KgKZ@bKU tcifY	gſe e^ t
1 cifB	iR^KgKZ@Gi ^Mj i l mJ
2 exUb	iR^KgKZ@Gi ^Mj i l mJ
3 KigkbitiU Audm tcifY	gſe e^ t
(KigkbitiU Audm ciY Kvi te)	^Mj i l mJ
1 cifB	
2 cii Bti tcifY (cifhR tPf)	
3 KigkbitiU GvU	
4 dtjivAvc c† tcifY	
(cii Bi ciY Kvi te)	gſe e^ t
1 cifi Zvi L t	^Mj i l mJ
2 chqj vBv t	
3 gſe e^ t	
gAj KZ UrKvi cii gyY t	
Rgv cifvbi GKvDv b=† t	
4 KigkbitiU Audm tcifY (Zvi L) t	
Zvi L t	KgKZ@ ^Mj i l mJ

dig ðgmK-190 cítYi wbt`KKv

μιgK bs	cítYi wbt`KKv	cítYi wbt`KKv
	Ki tgqv`	Ki tgqv` i gvm msikóo Nti gvtmi bvg Ges ermi msikóo Nti ermtii bvg wj wLZ nBte
	Ki `vZv mbv³ Ki Y msL`v	GB Nti gj` msthvRb Ki wbeÜb b¤t wj wLZ nBte
	bvg	wbeÜZ th eW³i `wLct tck Kiv nBtZtQ Zvni bvg
	wKvbv	wbeÜbcT Dvj oñLZ wKvb A_ P Drcv` b `j ev tmevi cñvbi `vb ev eemvq`j ev Avg`wb-iBwb eemv cwi Puj bvi `vb DjøL Kvi tZ nBte
	kb` `wLj cT (Ki tgqv` tKvbµq ev wµq nq bvB)	msikóo Kitgqv` tKvb Ki Kvhqg bv nBqy _wKtj kb` cñzte b `wLj Kvi tZ nBte Ges GB Nti wUK (v) wPý w tZ nBte
1	Ki thwM` cY` tmevi ev cY`	ZZxq Kj vtg msikóo Ki tgqv` Ki thwM` cY` tmevi tgvU wµq gj` PZL`Kj vtg m¤utK ié (cñhvR` t¶†) Ges cAg Kj vtg cñq gj` msthvRb Kti i cwi gyY (Mñ) wj wLZ nBte tj bt` tbi At_ P cwi gyY cY` msL`vq DjøL Kvi tZ nBte
2	kb` nvti i cY` ev tmevi wµq (i Bwb)	msikóo Kitgqv` tKvb cY` ev tmevi iBwb nBtj D³ cY` tmevi tgvU wµq gj` i cwi gyY ZZxq Kj vtg DjøL Kvi tZ nBte
3	Ae`vnwZcñB cY` tmevi ev cY` i tmevi bñv wµq	msikóo Kitgqv` Ae`vnwZcñB cY` ev tmevi tgvU wµq gj` i cwi gyY ZZxq Kj vtg wj wLZ nBte
4	tgvU cñq Ki (mwi 1 nBtZ SD + VAT)	1 bs mwi i PZL`I cAg Kj vtgi thwMdj (A_ P cñq m¤utK ié I gj` msthvRb Ki) ZZxq Kj vtg wj wLZ nBte
5	Ab`vb` mgšqKiY (cñq)	msikóo Kitgqv` tKvb A_ P ev Rñv gyv cwi tkva Kiv nBtj ZZxq Kj vtg Zvni cwi gyY wj wLZ nBte ZvQvor, fjeekZt BñZcñe` tKvb tiqZ MñZ nBtj ev Ab` tKvb Kvi tY gmK cñq nl qvq msikóo Ki tgqv` Zv mgšq Ki nBtj mgšqKZ At_ P cwi gyY wj wLZ nBte
6	metgvU cñq (mwi 4+5)	4 1 5 bs mwi i thwMdj ZZxq Kj vtg wj wLZ nBte

μιgK bs	cítYi wbt`KKv	cítYi wbt`KKv
7	wbixq chñq KithwM` cY` tmevi ev cY` i tmevi wµq	tKvb wbeÜZ cñZóv nBtZ evsj v`tk cñZKZ KithwM` cY` ev tmevi wµq Kiv nBtj ZZxq Kj vtg tgvU wµq gj` i cwi gyY Ges PZL`Kj vtg µtqi t¶† cwi tkwaz tgvU gj` msthvRb Kti i cwi gyY wj wLZ nBte
8	KithwM` cY` tmevi ev cY` i tmevi Avg`wb	tKvb KithwM` cY` ev tmevi mivmvi Avg`wb Kiv nBtj ev tKvb Avg`wbKvi K nBtZ gmK-11 Pjv tbi gra`tg wµq Kiv nBtj ZZxq Kj vtg tgvU wµqgtj` i cwi gyY Ges PZL`Kj vtg D³ cY` µtqi wecixtZ cwi tkwaz gj` msthvRb Kti i cwi gyY wj wLZ nBte
9	iBwb i t¶† Ab`vb` Ki tiquZ	ZZxq Kj vtg cY` Kvi tZ nBte bv msikóo Ki tgqv` tKvb cY` iBwb Kiv nBtj D³ iBwbKZ cY` th cwi gyY Kupvgij eeuZ nBqfQ, tmB cwi gyY Kupvgij i Dci Avg`wb chñq cñE Avg`wb ié Ges m¤utK i tfei (cñhvR` t¶†) cwi gyY PZL`Kj vtg wj wLZ nBte Zte, hñ D³ wbeÜZ eW³ mivmvi twtWv nBtZ D³ iBwb i wecixtZ cñZcñY MñY Kvi tZ Pib, ev MñY Kvi qv _vKb, Zte tmB t¶† GB Kj vtg cY` Kvi tZ nBte bv
10	Ae`vnwZcñB cY` tmevi ev cY` i tmevi wµq	msikóo Ki tgqv` tKvb Ae`vnwZcñB cY` ev tmevi wµq Kiv nBtj ZZxq Kj vtg tgvU wµq gj` i cwi gyY wj wLZ nBte
11	tgvU tiquZthwM` Ki (mwi 7+8+9)	mwi 7, 8 1 9 Gi thwMdj ZZxq Kj vtg wj wLZ nBte
12	Ab`vb` mgšqKiY (tiqZ/cñl bv/Drñm KZB)	fjeekZt BñZcñe` tiquZ tñl qvq nq bvB A_ev mgšqthwM` tKvb cñl bv _wKtj ZZxq Kj vtg D³ At_ P cwi gyY wj wLZ nBte
13	ceñZcñgvtmi tRi	ceñZcñgvtmi tRi tgqv` PjwZ mnve tñRóti 6 bs Kj vtg ewYZ tRi Gi cwi gyY ZZxq Kj vtg wj wLZ nBte Zte, thB t¶† PjwZ mnve iñvli AvBbMZ evaevaKZv bvB, tmB t¶† Bñv cY` Kvi tZ nBte bv
14	metgvU tiquZ (mwi 11+12+13)	mwi 11, 12 1 13 Gi thwMdj ZZxq Kj vtg wj wLZ nBte

- (6) th mKj tmev cōvbKvi x msKūPZ ḡtj i w̄f̄t̄Z Ki c̄i t̄kva K̄i t̄eb Z̄n̄t̄ i t̄p̄t̄, μ̄gK bs 1, 4, 5, 15, I 16 |
- (7) th mKj w̄beÜZ ēw̄3 ev c̄l̄Z̄v̄b GKB w̄beÜb b̄t̄ i w̄cix̄Z GKB m̄t̄ c̄Y mieivn ev tmev cōvb K̄i qv _v̄t̄Kb, Z̄n̄t̄ i t̄p̄t̄ `w̄Lj c̄t̄ i c̄l̄hv̄R mKj μ̄gK b̄t̄ |

[c̄i w̄kó-6]

μ̄gK bs	c̄t̄Yi w̄l̄q	c̄t̄Yi w̄b̄t̄ v̄Kv
15	b̄xU c̄l̄q (mwi 6-14)	6bs mwi nB̄t̄Z 14 bs mwi i w̄t̄qMdj ZZxq Kj v̄t̄g v̄j w̄Lj Z nB̄te
16	t̄URw̄i t̄Z Rgv	t̄URw̄i t̄Z msik̄oó Kit̄gq̄t̄ RgvKZ Āt̄ P c̄w̄i ḡY ZZxq Kj v̄t̄g v̄j w̄Lj Z nB̄te Zte, D̄t̄j øL̄, c̄l̄q gm̄t̄Ki c̄w̄i ḡt̄Yi t̄P̄t̄q t̄i qvZthw̄m gm̄t̄Ki c̄w̄i ḡY teik n̄l̄ qui Kvi t̄Y h̄w̄ msik̄oó Kit̄gq̄t̄ t̄URw̄i t̄Z t̄Kv̄b Rgv bv Kiv nq, Zte tm̄B t̄p̄t̄ GB Kj v̄t̄g w̄KoYv̄j w̄Lj nB̄te bv
17	c̄ieZ̄ḡt̄mi c̄l̄n̄k t̄Ri	mwi 16 nB̄t̄Z mwi 15 Gi w̄t̄qMdj ZZxq Kj v̄t̄g v̄j w̄Lj Z nB̄te Zte, thB t̄p̄t̄ t̄i qvZthw̄m gm̄t̄Ki c̄w̄i ḡY c̄l̄q gm̄t̄Ki c̄w̄i ḡt̄Yi t̄P̄t̄q teik n̄l̄ qvq mwi 16 G t̄Kv̄b t̄URw̄i Rgv w̄Kt̄e bv, tm̄B t̄p̄t̄ mwi 14 nB̄t̄Z mwi 6 Gi w̄t̄qMdj mwi 17 G ZZxq Kj v̄t̄g v̄j w̄Lj Z nB̄te
18	c̄ī Bi nB̄t̄Z c̄l̄c̄y	msik̄oó Kit̄gq̄t̄ w̄beÜZ ēw̄3 Dr̄tm gm̄K MnxZ nB̄t̄j ZZxq Kj v̄t̄g Dn̄v̄i c̄w̄i ḡY v̄j w̄Lj Z nB̄te
19	Dr̄tm K̄iZ̄Z̄ t̄gv̄U gm̄t̄Ki c̄w̄i ḡY	msik̄oó Kit̄gq̄t̄ w̄beÜZ ēw̄3 Dr̄tm gm̄K KZ̄B K̄i t̄j ZZxq Kj v̄t̄g Dn̄v̄i c̄w̄i ḡY v̄j w̄Lj Z nB̄te

w̄t̄k̄l̄ `ðē` t̄c̄Ȳ mieivn ev t̄mev c̄v̄t̄bi t̄p̄t̄ c̄l̄Z̄K w̄beÜZ ēw̄3 t̄K̄ `w̄Lj c̄t̄ i t̄Kv̄b&t̄Kv̄b μ̄gK bs c̄ī Y K̄i t̄Z nB̄te tm̄l̄t̄q w̄b̄t̄w̄3 w̄b̄t̄ Rbv Ab̄m̄i Y Kiv h̄v̄B̄t̄Z c̄v̄t̄ i

- (1) kZf̄M iB̄wbgLx c̄l̄Z̄v̄bi t̄p̄t̄, μ̄gK bs 2, 5 I 6 (c̄l̄hv̄R t̄p̄t̄), 7, 8, 10, 16 (c̄l̄hv̄R t̄p̄t̄) I 18 |
- (2) m̄uYF̄t̄e Dr̄tm KZ̄B Kiv nq Ggb t̄mev c̄l̄Z̄v̄b h̄v̄t̄-w̄bgP̄Y ms̄v̄, BRv̄i v̄i, BZ̄w̄ i t̄p̄t̄ μ̄gK bs 1, 4, 5, 6 I 16 (c̄l̄hv̄R t̄p̄t̄)
- (3) BU f̄v̄ri t̄p̄t̄, μ̄gK bs 1, 5, 6, I 16 |
- (4) w̄b̄q ch̄t̄q ēemv̄q KZ̄K mieivn t̄p̄t̄, μ̄gK bs 1, 4, 6, 7, 11, 12, 13, 14, 15, 16 I 17 |
- (5) th mKj ēemv̄q w̄b̄v̄ @ gj̄ ms̄thv̄Rt̄bi w̄f̄t̄Z Ki c̄i t̄kva K̄i t̄eb Z̄n̄t̄ i t̄p̄t̄, μ̄gK bs 1, 4, 15, 16 I 17 |

μ̄gK bs	‘B̄t̄i i b̄v̄g: gj̄’ ms̄thv̄Rb Ki K̄igk̄oó U	GKv̄D̄U t̄Kv̄W (gm̄K)	GKv̄D̄U t̄Kv̄W (m̄uít̄ K̄i é-c̄Y)	GKv̄D̄U t̄Kv̄W (m̄uít̄ K̄i é-t̄mev)	GKv̄D̄U t̄Kv̄W (w̄b̄P̄ f̄v̄i Ki)
01.	XiKv̄ (v̄Y Y)	1/1133/0010/0311	1/1133/0010/0711	1/1133/0010/0721	1/1133/0010/0313
02.	XiKv̄ (DĒt̄)	1/1133/0015/0311	1/1133/0015/0711	1/1133/0015/0721	1/1133/0015/0313
03.	P̄M̄g	1/1133/0025/0311	1/1133/0025/0711	1/1133/0025/0721	1/1133/0025/0313
04.	w̄mt̄j U	1/1133/0018/0311	1/1133/0018/0711	1/1133/0018/0721	1/1133/0018/0313
05.	w̄Rkm̄x	1/1133/0020/0311	1/1133/0020/0711	1/1133/0020/0721	1/1133/0020/0313
06.	ht̄kv̄i	1/1133/0005/0311	1/1133/0005/0711	1/1133/0005/0721	1/1133/0005/0313
07.	Lj br	1/1133/0001/0311	1/1133/0001/0711	1/1133/0001/0721	1/1133/0001/0313
08.	epr K̄i v̄Z̄y BDibU(gm̄K)	1/1133/0006/0311	1/1133/0006/0711	1/1133/0006/0721	1/1133/0006/0313

Acīt̄ai ēYv̄	A_©t̄Üi c̄i ḡY
(K) w̄beÜt̄bi Av̄t̄b Kiv̄ c̄l̄q RbxqZv̄ _v̄Kv̄ m̄t̄Ēj Av̄t̄b K̄i t̄Z ē_nt̄j ;	Ab̄-b (m̄ēb̄t̄) cv̄P nv̄Rvi Uv̄Kv̄ t̄_t̄K Ab̄m̄K (m̄t̄ēP̄) c̄l̄K nv̄Rvi Uv̄Kv̄ ch̄S̄
(L) w̄bañi Z Zw̄it̄Li ḡt̄ā `w̄Lj c̄t̄ t̄ck K̄i t̄Z ē_nt̄j ;	
(M) w̄beÜb ms̄juw̄S̄ Zt̄_i t̄Kv̄b c̄i eZ̄B m̄uít̄K© gm̄K KZ̄ēP̄t̄K AeññZ K̄i t̄Z ē_nt̄j ;	
(N) t̄Kv̄b mḡt̄bi w̄b̄t̄ R c̄v̄j t̄b ē_nt̄j ;	
(O) gm̄K Av̄B̄t̄b Dij̄ oñLz b̄w̄c̄t̄ Bt̄j ±b̄K K̄ik t̄iR÷vi (ECR) ev̄ K̄iññDUv̄i m̄sīj̄Y ē_nt̄j ;	
(P) gm̄K Av̄B̄t̄bi t̄Kv̄b w̄eav̄b f̄sM K̄i t̄j ;	
(K) gm̄K Pj̄ v̄bc̄t̄ c̄l̄v̄b bv̄ Kiv̄ nt̄j ev̄ Am̄Z Pj̄ v̄bc̄t̄ Bmj̄ Kiv̄ nt̄j ;	(1) ms̄NñZ Acīt̄ai K̄i t̄Y Ki dññK nt̄q _v̄Kt̄j RññZ K̄i i Ab̄-b mḡc̄iññḡY nt̄Z Ab̄ññC Av̄oB̄ Y ch̄S̄
(L) h̄v̄h̄_ Ki c̄i t̄kva ev̄ `w̄Lj c̄t̄ t̄ck Kiv̄ Rb̄v̄ `B̄v̄i w̄b̄t̄ R c̄l̄Bi c̄i L Zv̄ c̄l̄Zc̄j̄ t̄b ē_nt̄j ;	
(M) Am̄Z `w̄Lj c̄t̄ t̄ck Kiv̄ nt̄j ;	
(N) w̄eññq Z_ ev̄ c̄l̄q gm̄K v̄cēx bv̄ K̄i c̄Y mieivn c̄ē gm̄K dññK t̄qvi t̄Póv Kiv̄ nt̄j ;	
(O) Rj̄ ev̄ w̄ḡ_v̄ `w̄Lj c̄t̄ t̄ck Kiv̄ nt̄j ev̄ tm̄ mē `w̄j̄ t̄j i ḡāt̄ḡ Ki dññK v̄t̄j ev̄ t̄qui t̄Póv Kiv̄ nt̄j ;	(2) Ki dññK bv̄ nt̄q _v̄Kt̄j Ab̄-b (m̄ēb̄t̄) `k nv̄Rvi Uv̄Kv̄ t̄_t̄K Ab̄m̄K (m̄t̄ēP̄) GK j̄y Uv̄Kv̄ ch̄S̄
(P) gm̄K KḡRZP KZ̄K w̄b̄t̄K n̄l̄ qv̄ m̄t̄Ēj t̄Kv̄b Z_ ev̄ `w̄j̄ j̄ mieivn ē_nt̄j ;	
(Q) m̄sīj̄Y Kiv̄ c̄l̄q Rb̄ Gj̄c̄ b̄w̄c̄t̄ ev̄ t̄iR÷vi ev̄ h̄S̄i	

(thgb-ECR) aÝsm, cwi eZB, A½t"Q` BZw` Ki v ntj ev AvBtbi cÖqyRb Abjnti msivZ b v ntj ;	
(R) mÁvtb ug_`v weeiY ev ug_`v tNv Yv cÖvb Ki v ntj ;	
(S) gmK msivši eB ev `wj j w` ev hši(thgb-ECR) ci xPv ev AvUK Ki v Rb` eemvq _tj tKvb ¶gZcØB gmK KgZØK cÖetk evav cÖvb Ki v ntj ;	
(R) Ab` tKvb eW³tK Ki dñKtZ mnvqZv cÖvbi cÖPov MØY Ki v ev mnvqZv Ki v ntj ;	
(T) RvJ ev fqv `wj tj i gva tg DcKiY Ki tiquZ MØY Ki v ntj ;	
(U) Ab` th tKvb cKvti Ki dñK t`qi cÖPov MØY Ki v ntj ev dñK t`qi ntj ;	
(V) iberÜZ eW³ bv ntqI gmK Dtj øLceK Pij ubcT t`qv ntj ;	
(W) ÷`vú ev evÜtiy evenvi msivši weavb f½ Kti MKoZ Ki v ntj ;	
(X) Pj wZ mnmté FYvZK tRi ti tL cY` mievn ev tmev cÖvb Ki v ntj	

	nZ AbaÝ©AvovB, Y chši A_©Ú, ev Dfq `Ú, A_ev, m¤úE AeiaxKiY, tµiK ev evtRqibKiY
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Acivai eYDv	kwí
(K) ibaní Z ZwitLi gta` cÖq Ki ev Drtm KiZØ Ki ev A_©Ú ev Ab` tKvb cvl bv cwi tkva ev mi Kvix tKvi Mti Rgv cÖvbi e_`ntj	AcitkwaZ At_® Dci gwmK `ß kZvsk nti AwZwi³ my mn Zv cwi tkva Ki‡Z nq
(L) Drtm gmK KZØ I Rgv cÖvbi eva evaKZv _vKv mtEj Zv KitZ e_`ntj	AcitkwaZ At_® Dci gwmK `ß kZvsk nti AwZwi³ my mn Zv cwi tkva Ki‡Z nq tmBm‡_ KZØKvix, Rgv cÖvbi `wqZpØB eW³, Ges msikøó cÖvbi cÖvb iberñtK AbiaK cPK nRvi UvKv Rvi gubv Ki v hvq
(M) `Bevi tbwjk cÖB mtEj Ki tgqy` mgwBi wZb gtm gta` gmK ev m¤úi K i é cwi tkva e_`ntj , A_ev, gmK AvBtbi aviv 37 Gi Dc-aviv (2) ev aviv 38 G evYz Aciva 12 gtm gta` `Bevi Kitj , A_ev, eva Zvgj K ibeÜtbi Avt` k cÖBi GKgytm gta` iberÜZ ntZ e_`ntj	eemvq A½b Zj vexKi Ymn cÖhvR tÿtÍ ibeÜb ewZj Ki v hvq
(N) gmK AvBtB evYz tKvb Aciva t`ukyj RtRi Av` yj tZ wePvii tÿtÍ	Ab·b wZb gwm Ges AbaÝ© `ß eQi Ki v `Ú, ev RtoZ K‡i i Ab·b mgcwi gy

G c̄-Í Kvi t̄Kib e³e ev c̄wi fv̄v v̄e "gv̄b gj" ms̄hv̄Rb Ki Aibb I Gi v̄ealveatbi m̄t Am̄ZC Ȳetj c̄l̄xqḡb ntj AvBb I v̄ealveatbi c̄wi fv̄v B c̄l̄aKvi c̄vte| G v̄el tq Avtiv t̄Kib Z_ R̄bvi c̄l̄qRb ntj ms̄lk̄o gm̄K T̄bxq Kvhf q (m̄tK⁹), v̄f̄Mq `Bi, Kugkb̄ti t̄Ui m` i `Bi, w̄bKU" gj" ms̄hv̄Rb Ki Kvhf q ev RvZxq i v̄R^-^tertW⁹ gm̄K Abjefv̄Mi t̄Kib KgRZ⁹ m̄t_ th̄Mv̄hM Kiv th̄Z c̄t|

RvZxq i v̄R^-^tertW ⁹ gj" ms̄hv̄Rb Ki Abjefv̄M, i v̄R^-^feb, tm̄_bev̄MPv, XvKv	td̄bt 9330662, 8361432, 9352530, 9358728, 8322699 mcGieG. t 8318120-26 d̄v. t 8316143
ep̄r Ki`v̄Zv BDibU (LTU), gj" ms̄hv̄Rb Ki, 6ô Zj v, w̄Zxq 12 Zj v mi Kvi x Awdm feb, tm̄_bev̄MPv, XvKv	td̄bt 9362962, 9362963, 9362964, 9362965 d̄v. t 9362960
Kv÷gm, G. v̄BR I f̄v̄U Kugkb̄ti U XvKv (v̄y Y), XvKv 160/G, AvBvNBv feb (4_@ 5g Zj v), KvKivBj , XvKv	td̄bt 8355964, 9337245, 9340124, 9351696 mcGieG. t 8311811-4 d̄v. t 8315459
Kv÷gm, G. v̄BR I f̄v̄U Kugkb̄ti U XvKv (D̄i), XvKv evor-06, tm̄bvi Mv̄l Rbc_ ti w, tm̄±i -11, D̄i v, XvKv	td̄bt 8963115, 8963116, 8963118, 8911649 d̄v. t 8913433
Kv÷gm, G. v̄BR I f̄v̄U Kugkb̄ti U, PÆMig m̄RI v̄eii s bs-1, AvMle` ev/G, PÆMig-4100	td̄bt 2524037, 721432, 723133, 724086 d̄v. t 715808
Kv÷gm, G. v̄BR I f̄v̄U Kugkb̄ti U, i v̄Rkvnx evor bs-196, tm̄±i -02, i v̄Rkvnx nv̄Dv̄Rs G‡÷U, Dckni , i v̄Rkvnx	td̄bt 861101, 861105, 861103, 861106 d̄v. t 761719
Kv÷gm, G. v̄BR I f̄v̄U Kugkb̄ti U, w̄mtj U evor bs-19, ti w-14/24, eøK-w, kv̄Rvj j Dckni , w̄mtj U	td̄bt 2830741, 810083, 810081 d̄v. t 2831596
Kv÷gm, G. v̄BR I f̄v̄U Kugkb̄ti U, Lj bv Lwj kc̄j , Lj bv	td̄bt 761703, 762428, 861216 d̄v. t 762594
Kv÷gm, G. v̄BR I f̄v̄U Kugkb̄ti U, h̄tkvi tfv̄j v U'v̄K ti w, h̄tkvi	td̄bt 68434, 68435 d̄v. t 63405