

**Form C-V**  
**Order of Refund of Tax by adjustment under**  
**Bihar Value Added Tax Act, 2005**  
[See Rules 43 & 44]

Book Number .....

Serial Number .....

Name of the Circle .....

(i) With reference to the claim in Form A-VIII/A-IX by M/s .....  
..... bearing Taxpayer Identification No. ....  
for the year/month ending ..... 20....., I am satisfied that a refund of  
Rs. .... (amount in  
figures and words) is due under Rule 43/Rule 44 of Bihar Value Added Tax Rules  
2005 to M/s .....

(ii) The amount of tax/interest/penalty concerning which this refund is being allowed has  
been duly deposited in the Govt. Treasury and details of such deposit are given below:

SL	Challan/Cheque/Bank-Scroll/DD No.	Date	Amount
1.			
2.			
3.			
4.			

(iii) No refund order regarding the sum in question has previously been granted and this  
order of refund has been entered in the relevant records under my signature.

(iv) This refund is to be adjusted towards ..... dues from this dealer for  
the period from ..... to ..... . Please, therefore, debit to Bihar  
Value Added Tax Act 2005 [040-Sales Tax Refunds- .....  
..... (amount in figures and  
words)] and credit the amount to [040-Sales Tax-Taxes-Receipts under the Bihar  
Value Added Tax Act 2005].

Place .....

Signature of Issuing Authority .....

Date .....

Designation .....

**Seal of the Office**

*... continued*

Memo Number .....

Dated .....

Copy forwarded to ..... for information.

Signature .....

Designation .....

(to be returned by the Treasury/Bank to the ..... of Commercial Taxes ..... Circle.

Memo Number .....

Dated .....

Office of the ..... of Commercial Taxes ..... Circle

To,

The .....

..... Circle.

**TAX-REFUND ADJUSTMENT**

Refer to your Memo No. .... dated .....

I have adjusted the refund of Rs. .... payable to Mr/Messers ..... . The voucher of refund bears serial number ..... dated .....

.....  
Treasury Officer/Manager of the Bank