

**Form C-V**  
**Order of Refund of Tax by adjustment under**  
**Bihar Value Added Tax Ordinance, 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 Ordinance 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 Ordinance 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