

THE CENTRAL SALES TAX RULES--1957

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THE CENTRAL SALES TAX RULES--1957

¹Notification No. 329-V-SR, dated 22nd March, 1957

In exercise of the powers conferred by sub-section (3), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government are pleased to make the following Rules, namely:

PART 1 SHORT TITLE AND DEFINITIONS

Rule 1: Short title

These rules may be called The Chhattisgarh Sales Tax (Central) Rules, 1957.

Rule 2: Definitions

In these rules, unless there is anything repugnant in the subject or context,-

(a) **The Act** means the Central Sales Tax Act. 1956;

(b) **Appropriate** ²[**Commercial Tax Officer**] in relation to a dealer means the [Commercial Tax Officer] of the circle or district, as the case may be. appointed under the General Sales Tax Law in force in the State of Chhattisgarh or part thereof, in which the dealer's place of business is situated, or if a dealer has more than one place of business in the State of Chhattisgarh, the [Commercial Tax Officer] of the Circle or the district as the case may be, in which his principal place of business is situated;

(c) **Commissioner** means the ³[Commissioner of Commercial Tax] appointed under the General Sales Tax Law in force in the State of Chhattisgarh or part thereof;

(d) **Form** means a form appended to these Rules;

(e) **Notified Authority** means any authority specified by the Central Government as such under sub-section (1) of Section 7 read with rule 2(d) of the Central Sales Tax (Registration and Turnover) Rules. 1957;

(f) **Official Gazette** means the Official Gazette of the State Government;

⁴(g) [-----]

(h) **Section** means a Section of the Act;

(i) **Warehouse** means any enclosure, building or vessel in which a dealer keeps his stock of goods for sale;

⁵(j) All other words and expressions used but not defined in these rules or the Act or the Central Sales Tax (Registration and Turnover) Rules, 1957 shall have the meanings assigned to them in the General Sales Tax Law of the State in so far as they are not inconsistent with the provisions of the Act and the rules made thereunder.

1 Published in M.P. Gazette dt. 10.5.57.

2 Subs. for 'Sales Tax Officer' wherever occurred in clause (b) by Noti. No.13. dt. 6.4.96.

3 Subs. for the words 'Commissioner of Sales Tax' by ibid.

4 Deleted by Noti, No.320. dt. 5.2.58.

5 Clause (j) substituted by Noti. No.515. dt. 26.2.62

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**PART II
PUBLICATION OF LISTS OF REGISTERED DEALERS**

⁶Rule 3, 4, 5 and 5-A [-----]

⁷ PART II-A

Rule 5-B: Furnishing of Security under sub-sections (2-A), (3-A), (3-C), and (3-E) of Section 7

(1) The security under sub-sections (2-A), (3-A), (3-C) and (3-E) of Section 7 shall be furnished by a dealer in the form of cash or bank guarantee within fifteen days from the date of order or within such further time as the registering authority may for sufficient cause permit.

(2) Where due to the forfeiture of security under sub-section (3-D) of Section 7 a dealer is required to furnish further security to make good the deficiency, such security shall be furnished within fifteen days from the date of order or within such further time as the registering authority may for sufficient cause permit.

Rule 5-C: Appeal against orders demanding security under sub-sections (2-A), (3-A), (3-D) and (3-G) of Section 7

(1) Any dealer aggrieved by an order passed under sub-sections (2-A), (3-A), (3-D) or (3-G) of Section 7 may appeal to:

(a) The Deputy Commissioner -

(i) Against an order passed under sub-section (2-A) or sub-section (3-A) of Section 7, where the amount of security required to be furnished does not exceed twenty five thousand rupees; and

(ii) Against an order passed under sub-section (3-D) of Section 7; and

(b) The Commissioner in other cases.

(2) The appeal shall as far as possible be in Form III-A.

(3) After such further enquiry as it may deem fit the appellate authority may confirm, reduce or enhance the amount of security or dispense with the security or modify the nature of security.

(4) No appeal against an order demanding security under sub-section (2-A) (3-A) or (3-D) of Section 7 shall be admitted by the appellate authority unless cash security or bank guarantee equal to one half of the amount of cash security or bank guarantee in respect of which the appeal has been preferred has been furnished.

(5) Subject to the provisions of these rules, the procedure for hearing appeals under the ⁸[Chhattisgarh Commercial Tax Act, 1994] as laid down in ⁹[Rule 79 of the Chhattisgarh Commercial Tax Rules, 1995] shall apply *mutatis mutandis* to the disposal of appeal under sub-section (3-H) of Section 7.

(6) The fee payable on the memorandum of appeal shall be as follows:

(a) To the Deputy Commissioner Rupees Four.

(b) To the Commissioner Rupees Ten.

6 Rules 3.4.5 and 5-A deleted by Noti. No.881. dt. 25.4.60

7 Part II-A, inserted by Noti. No.5, dt. 31.3.73

8 Subs. for 'Chhattisgarh General Sales Tax Act, 1958. by Noti. No.13. dt. 6.4.96.

9 Subs. for the words 'Rule 59 of the Madhya Pradesh General Sales Tax Rules, 1959. by ibid.

PART III

Maintenance and inspection of accounts by a registered dealer, Furnishing of information relating to his business and seizure and production of documents

¹⁰Rule 6: Maintenance of Accounts

Every registered dealer and every dealer liable to pay tax under the Act shall -

- (i) Keep and maintain separately a true and correct account showing the goods sold and bought by him and the value thereof in respect of the transaction under the Act;
- (ii) Maintain an account showing the day-to-day purchases. Sales, deliveries and stocks of each kind of goods;
- (iii) In respect of each transaction under the Act, prepare in duplicate a voucher showing the date of transaction, the name of the seller and purchaser, the sale price, quantity and description of goods, and issue the original thereof to the buyer. The voucher shall also specify the mode of despatch and delivery of goods with appropriate details;
- (iv) Serially number the vouchers of each kind separately;
- (v) Maintain all vouchers relating to stocks, purchases, sales and deliveries relating to all transactions under the Act for a period of five years after the close of the year to which they relate;
- (vi) Maintain separate accounts in respect of goods liable to different rates of tax under Section 8.

Rule 7: Production and inspection of accounts and documents & search of premises

(1) Any officer of the ¹¹[Commercial Tax Department) not below the rank of a ¹²[Commercial Tax Officer] or any other officer authorised by a [Commercial Tax Officer) in this behalf may, by serving a notice in Form IV require any dealer to produce before him any books, accounts or documents or to furnish any information, relating to the stocks of goods, or purchases, sales and deliveries of goods, by the dealer or any other information relating to his business as may be necessary for the purposes of the Act.

(2) All books, accounts and documents relating to the stocks of goods of, or purchases, sales and deliveries of goods by, any dealer and all goods kept in any place of business or warehouse of any dealer shall at all reasonable times be open to inspection by such officer and such officer may take or cause to be taken such copies or extracts therefrom as may appear to him necessary for the purposes of the Act:

Provided that unless such officer deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and in fixing the date, time and place for the purpose, shall, as far as possible, have due regard to the convenience of the dealer.

(3) If such officer has reason to suspect that any dealer is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing. seize such books, accounts or documents of the dealer as he may consider necessary .and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution. The books, accounts or documents seized by him for the above purposes, shall not be retained by him for more than 90 days without recording his reasons in writing for doing so.

(4) For the purposes of sub-rules (2) and (3) .such officer may enter and search any place of business or warehouse of any dealer or any other place where such officer has reason to believe that the dealer keeps or is for the time being keeping any books, accounts or documents of his business or stocks of goods relating to his business.

10 Rule 6 substituted by Noti. No. 1902, dt. 7.9.59.

11 Subs. for the words 'Sales Tax Department, by Noti. No.13. dt. 6.4.96

12 Subs. for the words 'Sales Tax Officer' by ibid.

¹³Rule 7-A: Submission of returns

(1) Every registered dealer liable to pay tax under the Act shall furnish a return in Form 'V' ¹⁴[-----] in respect of each period for which his turnover is required to be determined under rule 11 of the Central Sales Tax (Registration and Turnover) Rules, 1957 to the assessing authority. in the manner and by the date prescribed in respect of returns under the General Sales Tax Laws. in force. in the State of Chhattisgarh. and the rules framed thereunder and to each such return he shall attach one copy of the receipted challan in Form X in respect of tax due according to the return.

(2) Every registered dealer referred to in sub-rule (1) shall along with the return in Form V. furnish a list showing the total sales made to each registered dealer of different", States separately during the period covered by the return which shall be duly signed and verified by him. The list shall be in Form VI dealer wise as far as possible.

¹⁵(3) Every registered dealer required to pay tax every month in accordance with the provisions of ¹⁶[sub-rule (2) of rule 37 of the Chhattisgarh Commercial Tax Rules, 1995] read with provisions of sub-section (2) of Section 9 of the Act, shall furnish along with the return in Form V required to be furnished under sub-rule (I), a statement in Form V- A.

¹⁷**Rule 7 -8:** Adjustment of set off due ¹⁸[under Section 13 of the Chhattisgarh Commercial Tax Act, 1994]

Where any set off [under Section 13 of the Chhattisgarh Commercial Tax Act, 1994 (No. 5 of 1995)] is due to a dealer in accordance with any return required to be furnished by a registered dealer ¹⁹[under Section 26] of the said Act. such dealer shall adjust the amount of such set off towards any tax payable by him in accordance with any return required to be furnished by him under Rule 7-A.

PART IV

Authority from which Declaration Forms may be obtained, use, custody and maintenance of records of such Forms and matters incidental thereto

Rule 8: Authority from which Declaration Forms may be obtained, use, custody and maintenance of records of such Forms and matters incidental thereto

(1) ²⁰(a) A registered dealer, who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealer's certificate of registration, shall obtain from the 'appropriate ²¹[Commercial Tax Officer] or any other officer as may be authorised by the Commissioner in this behalf ²²[blank declaration in Form 'C' as prescribed under sub-rule (1) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957] for furnishing it to the selling dealer. Before furnishing the declaration to the selling dealer. the purchasing dealer, or any responsible person authorised by him in this behalf shall fill in all required particulars in the Form. and shall also affix his usual signature in the space provided in the Form for this purpose. Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked "Original". and "duplicate" shall be made over by him to the selling dealer:

²³[-----]

13 Rule 7-A inserted by Noti. No.1883, dt. 1.9.58.
 14 The words ' in duplicate' omitted by Noti. No.68 dt. 8.8.90, w.e.f. 10.8.90.
 15 Sub-rule (3) inserted by ibid.
 16 Subs. for the words 'sub-rule (2) of rule 27 of the Madhya Pradesh General Sales Tax Rules, 1959' by Noti. No.13, dt. 6.4.96.
 17 Rule 7-8 inserted by Noti. No.28, dt. 21.7.81, w.e.f. 22.7.81.
 18 Subs. for the words 'under Section 8 of the Madhya Pradesh General Sales Tax Act, 1958' by Noti. No.13, dt. 6.4.96.
 19 Subs. for the words .under section 17' by Noti. No.13, dt. 6.4.96.
 20 Sub-rule (I) renumbered as clause (a) by Noti. No.1006. dt. 5.5.59.
 21 Subs. for 'Sales Tax Officer' wherever occurred in Rule 8 by Noti. No.13, dt. 6.4.96.
 22 Subs. by Noti. No.1006, dt. 5.5.59.
 23 Proviso deleted by Noti. No.4170, dt. 4.12.68.

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²⁴(aa) Where a registered dealer has received any goods from any other place of his business or his agent or his principal outside the State, and the movement of such goods has been occasioned by reason of transfer of such goods from one State to another and not by reason of sale or purchase in the course of inter-State trade or commerce, he shall obtain from the appropriate [Commercial Tax Officer] or any other Officer authorised by the Commissioner in this behalf a blank declaration in Form "F" as prescribed under sub-rule (5) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 for furnishing to the principal officer of his other place of business or his agent or his principal, as the case may be, from whom he has received the goods. Before furnishing the declaration to the principal officer of the other place of business or his agent or his principal, as the case may be, the person referred to in clause (a) of sub-rule (1) of rule 3 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall fill in all the required particulars in the form and shall also affix his usual signature in the space provided in the form for this purpose. Thereafter the counterfoil of the form shall be retained by such person and the other two portions marked "Original" and "duplicate" shall be made over by him to the person from whom the goods were received on transfer.

²⁵(b) The counterfoil of the declaration forms retained under clause (a) or (aa) shall be maintained by the purchasing dealer or the registered dealer receiving the goods on transfer from the principal officer of his other place of business or his agent or his principal, as the case may be, outside the State, for a period of five years or such other period as may be specified by the Commissioner.

²⁶(1A) ²⁷(a) The blank declaration forms referred to in clause (a) and clause (aa) of sub-rule (1) shall be available in book form, each book containing 100 or 25 of such forms and may be obtained from the authority mentioned in sub-rule (1) on payment of fee of rupees forty per book of 100 forms or rupees twelve per book of 25 forms or forty eight paise per form;

(b) For obtaining the declaration forms referred to in clause (a) of sub-rule (1) every registered dealer shall apply in writing in Form IV-A to the appropriate [Commercial Tax Officer] stating his requirement of such forms and shall furnish such other particulars, statements and information and produce such other documents as the [Commercial Tax Officer] may require for the purpose of satisfying himself about his *bona fide* use of such forms issued to the applicant on previous occasions and the *bona fide* nature of his requirement of such forms on the present occasion.

(c) The application in Form IV -A shall be accompanied by a copy of the treasury receipted challan in Form X in respect of the fee payable therefore under clause (a) :

Provided that where the fee payable does not exceed 28[rupees twenty] at anyone time. the payment may be made in cash in the office of the appropriate [Commercial Tax Officer];

(d) On receipt of the application under clause (b) the [Commercial Tax Officer] shall with due regard to the requirements of the dealer supply the declaration forms to the dealer on furnishing an acknowledgment thereof;

(e) If for reasons to be recorded in writing the [Commercial Tax Officer] is not satisfied that the applicant has made *bona fide* use of the declaration forms previously issued to him or that the requirements of the declaration forms applied for are not *bona fide*. he shall reject the application;

24 Clause (aa) inserted by Noti. No.5, dt. 31.3.73.

25 Clause (b) substituted by Noti. No.5. dt. 31.3.73.

26 Clause (1-A) substituted by Noti. No.2641. dt. 9.8.72.

27 Sub-clause (a) substituted by Noti. No.7. dt. 19.3.83, w.e.f. 15.4.83.

²⁹(f) If the [Commercial Tax Officer] is satisfied that the applicant at the time of making application has defaulted in furnishing the return under the Act or under the ³⁰[Chhattisgarh Commercial Tax Act, 1994 (No.5 of 1995)], for any quarter of the year during which such application is made or is in arrears of tax under the Act or under the [Chhattisgarh Commercial Tax Act, 1994 (No.5 of 1995)] in respect of any period for which he has been assessed to tax he may withhold the issue of the declaration forms to the applicant till such time as the applicant pays the tax and furnishes the return for the relevant quarter or pays the arrears for the relevant period :

Provided that where the applicant has been permitted to pay the arrears of tax for any period in instalments, the [Commercial Tax Officer] may instead of withholding the declaration forms, issue to him such forms in such numbers and subject to such conditions and restrictions as he may deem fit to impose after charging a fee of ³¹[forty-eight paise] per form;

³²(g) If for reasons to be recorded in writing the [Commercial Tax Officer] is not satisfied that the applicant requires the books of declaration forms in such numbers as he has applied for, he may issue such forms ³³[in such lesser number] as, in his opinion, would satisfy the reasonable requirements of the applicant.

(h) If the fee paid for the declaration forms is more than the fee payable for the number of forms issued, the balance shall be credited to the account of the dealer to be adjusted against any future issue or may be refunded to him on making an application by him.

³⁴(1-B) (a) Any department of the State or Central Government, ³⁵[not being a registered dealer or being a registered dealer under the Act, purchases goods, not specified in the certificate of registration and/or for the purposes other, than those specified in such certificate, who wishes to purchase goods from a registered dealer in the course of inter- State trade or commerce] shall furnish the portion marked 'original' and, 'duplicate' of the certificate in Form 'D' prescribed under sub-rule (1) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 duly filled in to the selling dealer and retain the counterfoil. Such certificate shall be signed by an officer of the department concerned who has been specified as the authorised officer under clause (b) of sub-section (4) of Section 8 of the Act and such officer shall also affix his official seal below his signature.

³⁶[-----]

(b) The counterfoils of the certificates in Form 'D' retained under clause (a) shall be maintained by the authorised officer for a period of five years or such further period as may be specified by the Commissioner.

³⁷(c) Departments of the State or Central Government registered as dealers under the Act shall, while making purchases from a registered dealer in the course of inter-State trade or commerce, furnish declaration in accordance with the provisions of sub-rule (1) in respect of goods specified in their certificate of registration and for purposes so specified in that certificate.

28 Subs. for 'Rs. ten', by Noti. No.27. dt. 17.8.83. w.e.f. 18.8.83.

29 Clause (1) "substituted by Noti. No.2092. dt. 21.6.74.

30 Subs. for words 'Madhya Pradesh General Sales Tax Act, 1958 (No.2 of 1959)' wherever occurred by Noti. No.13 dt. 6.4.96.

31 Subs. for 'thirty two paise' by Noti. No. 7. dt. 19.3.83, w.e.f. 15.4.83.

32 Clause (G) substituted by Noti. No. 2641 dt. 9.8.72

33 Subs. by Noti No. 6828 dt. 11.12.75

34 Sub-rule (1b) inserted by Noti No. 1006, dt. 5.5.59

35 Subs. by Noti. No. 215-, dt. 23.9.60.

36 Proviso omitted by Noti. No.4170, dt. 4.12.68.

37 Clause(c) substituted by Noti. No.2153, dt. 23.9.60.

³⁸(2) A registered dealer who claims to have made a sale to another registered dealer or to the Government shall, in respect of such claim, at any time before the assessment, furnish to the assessing authority to whom he has furnished a return in Form V, the portion marked 'original' of the declaration or certificate received by him from the purchasing dealer or the Government, as the case may be. He shall also maintain a register in Forms VI-A and VI-B for declarations and certificates respectively, showing serially and chronologically the receipt of the declarations and certificates from the purchasing dealer, or a Government. These registers shall be open for inspection by any officer of the ³⁹[Commercial Tax Department] not below the rank of the [Commercial Tax Officer] or any other officer authorised by a [Commercial Tax Officer] in this behalf and he may also verify the declaration forms and certificates kept in custody of the selling dealer. The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection, the portion of the declaration or certificate marked 'duplicate'.

⁴⁰(2-A) A registered dealer who claims to have despatched any goods to any other place of his business or his agent or his principal outside the State, shall, in respect of such claim furnish to the assessing authority the portion marked 'original, of the declaration in Form 'F' received by him from the principal officer of his other place of business or his agent or his principal outside the State. He shall also maintain a register in Form VI-C showing serially and chronologically the receipt of the declarations in Form 'F' from his principal officer, agent or principal. The register shall be open for inspection by any officer of the [Commercial Tax Department] not below the rank of a [Commercial Tax Officer] or any other authorised by the [Commercial Tax Officer] in this behalf and he may also verify the declaration forms kept in the custody of the dealer, despatching the goods in the aforesaid manner, The assessing authority may, in its discretion, also direct such dealer to produce for inspection the portion of the declaration marked 'duplicate'.

(2-B) The assessing authority, for its satisfaction that the particulars contained in the declaration in Form 'F' furnished by the dealer under sub-section (1) of Section 6-A are true, may make such enquiry as it deems necessary and for this purpose it may require him to furnish a copy of the authorisation sent to the principal officer of his other place of business, agent or principal for the sale of such goods, the account sales rendered by the agent and such other documents and information as it considers necessary.

⁴¹(2-C) Any declaration or certificate required to be filed under the Act, shall not be rejected as invalid on the ground that it lacks in certain material particulars or is defective until the dealer is given a reasonable opportunity to supply the omissions or to remove the defects occurring in such declaration or certificate.

⁴²(3) (i) No purchasing dealer or a dealer receiving goods on transfer shall give any declaration except in a form obtained by him, on application, from the authority mentioned in sub-rule (1) and not declared obsolete and invalid by the Commissioner under the proviso of sub-rule (10).

(ii) No selling dealer or a dealer despatching goods by way of transfer shall accept any declaration except in a Form obtained by the purchasing dealer or dealer receiving goods on transfer on application, from the prescribed authority in his State and not declared obsolete and invalid by the prescribed authority or the Government of that State.

(3-A) Every registered dealer despatching goods on transfer outside the State or making sales in the course of inter-State trade or commerce and every dealer who has obtained declaration under sub-section (1) of Section 6-A or sub-section (4) of Section 8 shall keep and maintain a true and correct account in Form XV -A or XVI, as the case may be, of all despatches effected by him on transfer outside the State or of all sales effected by him in the course of inter-State trade or commerce.

⁴³(4)

38 Sub-rule (2) substituted by Noti No. 1006, dt. 5.5.59.
 39 Subs. for 'Sales Tax Department' wherever occurred in Rule 8 by Noti. No.13 dt. 6.4.96.
 40 Existing sub-rule (2-A) renumbered as (2-C) and new sub-rules (2-A) & (2-8) inserted by Noti. No. 5.dt. 31.3.73.
 41 Inserted by Noti. No.2641. dt. 9.8.72 & subsequently renumbered as sub-rule (2-C) by Noti No.5. dt. 31.3.73.
 42 Sub-rule (3) & (3-A) substituted by Noti. No.5. dt. 31.3.73.
 43 Sub-rule (4) omitted by Noti. No.5. dt. 31.3.73.

⁴⁴(5) Every registered dealer to whom any declaration in Form C/Form F is issued by the said authority shall maintain in a register in Form VI/VII-B, a true and correct account of every such Form received from the said authority. If any such Form is lost, destroyed or stolen the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form VI/VII-B, & take such other steps to issue public notice of the loss, destruction or theft as the said authority may direct.

⁴⁵(5-A) ⁴⁶(i) Where a declaration Form either blank or duly completed and signed by the dealer receiving the goods on transfer or the purchasing dealer, is lost while it is in his custody before despatch or lost in transit after it has been despatched to the dealer despatching the goods on transfer to the selling dealer, as the case may be, the dealer receiving the goods on transfer or the purchasing dealer shall, besides taking action prescribed under sub-rule (5), furnish to the said authority, from whom the said form was obtained, a reasonable security by way of an indemnity bond, separately for each form so lost, against any possible misuse of the said form.

(ii) Where a form of certificate duly completed and signed by the authorised officer is lost, the authorised officer shall inform the nearest [Commercial Tax Officer] about the contents of the certificate. The [Commercial Tax Officer] receiving such a report shall arrange to publish in the Official Gazette the particulars of the certificate in respect of which the report is received.

⁴⁷(iii) Where a blank or duly completed and signed declaration form furnished by the dealer receiving the goods on transfer or by the purchasing dealer, is lost from the custody of the dealer despatching the goods on transfer or the selling dealer, the latter shall, in the manner specified in clause (i) furnish a security by way of an indemnity bond in respect of the declaration form to the authority to whom he is required to furnish his return in Form V.

(iv) Where a duly completed and signed declaration form or the form of certificate is lost in transit or from the custody of the dealer despatching goods on transfer or the selling dealer, he shall obtain a duplicate form from the dealer receiving goods on transfer or the purchasing dealer or department of any State or the Central Government, as the case may be, whom he despatched on transfer or sold the goods and in case of his failure to do so his transfer or sale in question shall not be treated as falling under sub-section (2) of Section 6-A or under sub-section (1) of Section 8 of the Act,

⁴⁸(v)

⁴⁹(6) Any unused declaration forms remaining in stock with a registered dealer on the date of closure of business or on the date of making an application for cancellation of his registration certificate under sub-section (5) of Section 7 as the case may be, shall be surrendered to the issuing authority by such dealer within seven days of such date,

(7) No registered dealer to whom a declaration form is issued by the said authority shall, either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule' (1)

⁵⁰(8) A declaration form in respect of which a report is received by the said authority under sub-rule (5) or a certificate in respect of which a report is received by the nearest [Commercial Tax Officer] under clause (ii) of sub-rule (5-A) shall not be valid for the purpose of sub-rule (1) and (I-B) respectively. .

(9) The said authority shall, from time to time, publish in the Official Gazette the particulars -of the declaration form in respect of which a report is received wider sub-rule (5),

44 Sub-rule (5) substituted by Noti. No.5. dt. 31.3.73.

45 Sub-section (5-A) inserted by Noti. No.1006 dt. 5.5.59.

46 Clause (i) of sub-rule (5-A) substituted by Noti. No.5. dt. 31.3.73.

47 Clause (iii) & (iv) of sub-rule (5-A) substituted by ibid.

48 Clause (v) omitted by Noti. No.4170, dt. 4.12.68.

49 Sub-rule (6) substituted by Noti. No.23, dt. 29.5.90, w.e.f. 30.5.90.

50 Sub-rule (8) substituted by Noti. No.1006, dt. 5.5.59.

(10) The Commissioner of Commercial Tax may, by notification, declare that declaration forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification. ⁵¹[A copy of ⁵²{such notification may be sent} to other State Governments for the publication in their Official Gazette.]

(11) When a notification declaring a form of a particular series, design or colour obsolete and invalid is published under sub-rule (10) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the appropriate [Commercial Tax Officer] all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid :

Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the appropriate [Commercial Tax Officer].

(12) The officer to whom the declaration forms are supplied for distribution to the registered dealers shall keep them in safe custody and maintain a proper account thereof in a register in Form VIII.

⁵³**PART IV-A**

FORMS E-I AND E-II

Rule S-A: Forms E-I & E-II from whom to be obtained and how to be submitted

(a) ⁵⁴[A registered dealer who desires to sell goods of the description referred to in sub-section (3) of Section 8 to another registered dealer), shall obtain free of charge from the appropriate ⁵⁵[Commercial Tax Officer] or any other officer as may be authorised by the Commissioner blank forms of certificates in Form E-I or E-II, as the case may be, prescribed under sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 for furnishing it to the purchasing dealer. Before furnishing the certificate to the purchasing dealer the selling dealer or any responsible person authorised by him in this behalf shall fill in all required particulars in the form and shall also affix his usual signature in the space provided for in the form for this purpose. Thereafter the 'counterfoil' of the form shall be retained by the selling dealer and the other two portions marked 'original' and 'duplicate' shall be made over by him to the registered dealer, to whom he has sold goods.

(b) The counterfoils retained under clause (a) shall be maintained by the selling dealer for a period of five years or such further period as may be specified by the Commissioner:

⁵⁶[.....]

Rule S-B: ⁵⁷[Furnishing of information in Form E-I to the purchasing dealer]

Certificate in Form E-I shall be furnished by the selling dealer effecting first sale either in the manner referred to in clause (a) of sub-section (2) of Section 6 of the Act or by transfer of documents of title to the goods under clause (b) of sub-section (2) of Section 6 of the Act.

Rule S-C: ⁵⁸[Furnishing of information in Form E-II to the purchasing dealer]

Certificate in Form E-II shall be furnished by the dealer effecting first or subsequent sale by transfer of documents of title to the goods in a series of sales referred to in clause (a) of sub-section (2) of Section 6 of the Act or the second or subsequent sale by transfer of document of title to the goods in a series of sales referred to in clause (b) of sub-section (2) of the said Section.

51 Inserted by Noti. No.2203, dt. 13.12.57.
 52 Subs. by Noti. No.930, dt. 29.4.58
 53 Part IV -A (Rules 8-A to 8-F) inserted by Noti. No.1006, dt. 5.5.59.
 54 Subs. by Noti. No.5 dt. 31.3.73.
 55 Subs. for the words 'Sales Tax Officer' by Noti. No.13, dt. 6.4.96.
 56 Proviso omitted by Noti. No.4170, dt. 4.12.68.
 57 Subs. by Noti. No.4171, dt. 29.12.69.
 58 Subs. by ibid.

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⁵⁹Rule 8-D: Claiming of exemption under Section 6(2) of the Act

A registered dealer claiming exemption from tax in respect of any subsequent sale under sub-section (2) of Section 6 of the Act shall furnish to the assessing authority a declaration in Form 'C' or a certificate in Form 'D' prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, marked 'original' received from the registered dealer or the Government to whom he sold the goods together with the portion marked 'original' of the certificate in Form E-I or E-II, as the case may be.

Rule 8-E : Account of Forms E-I and E-II

(I) J.: very registered dealer to whom forms of the certificate E I and E-II have been issued by the authority mentioned in rule 8-A shall maintain, in register in Form VIII-A, a true and complete account of every such form received from the said authority.

(2) Every officer to whom Forms E-I and E-II are supplied for distribution to the registered dealers shall keep them in safe custody and maintain a proper account thereof in register in Form VIII-B.

Rule S-F: Certain provisions of Rule 8 to apply

The provisions of sub-rules (2), (3), (4), (5), clause (v) of sub-rule (5-A) as also sub-rules (6), (7), (8), (9), (10) and (II) of rule 8 shall *mutatis mutandis* apply to the supply, use, custody of Forms E-I and E-II prescribed under sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 and any other matter incidental thereto.

PART V

INFORMATION REGARDING CHANGES OF BUSINESS

Rule 9: Information to be furnished regarding changes of business

(1) If any dealer to whom the provisions of the Act apply,-

- (a) Sales or otherwise disposes of his business or any part of his business, or effects or comes to know of any other change in the ownership of the business; or
- (b) Discontinues his business or changes his place of business or opens a new place of business; or
- (c) Changes the name or nature of his business or effects any change in the classes of goods sold by him;

He shall within 30 days of the occurrence of any of the events mentioned in clause (a), (b) (r) (i) send the information in writing together with his certificate of registration to the appropriate ⁶⁰[Commercial Tax Officer].

(2) When any such dealer dies, his legal representative shall, within 30 days of his death, inform the appropriate [Commercial Tax Officer] in writing about the date of the dealer's death and names and addresses of his legal heirs.

PART VI

MISCELLANEOUS

Rule 10: Declaration stating the name of the person who shall be deemed to be the manager, etc.

(1) If a dealer liable to pay tax under the Act is - (i) an undivided Hindu family, (ii) association, (iii) club, (iv) society, (v) firm, (vi) company, or (vii) a person who carries on business as a guardian or trustee or otherwise on behalf of another, he shall, within thirty days from the date of coming into force of these rules, furnish to the notified authority concerned a declaration stating the name of the person who shall be deemed to be the Manager in relation to his business in the State.

59 Rule 8-D substituted by Noti. No.5, dt. 31.3.73.
60 Subs. for the words 'Sales Tax Officer' by Noti. No.13. dt. 6.4.96.

(2) Such declaration shall be in Form IX and may be revised from time to time. All statements and returns submitted by the Manager so declared shall be binding on the dealer.

⁶¹Rule 10-A: Forms

(a) The notice summoning a dealer for assessment or reassessment under the Act ⁶²[shall. as far as maybe. be in Form XI.]

⁶³(aa) The notice under Section IO-A shall be in Form XI-A.

(b) The Order of assessment under the Act shall be in Form XII.

(c) The final notice of assessment under the Act shall be in Form XIII.

(d) An appeal against an order of assessment shall as far as possible be in accordance with Form XIV.

(e) An application for revision against any order passed shall as far as possible is in Form XV.

⁶⁴Rule 10-B: Application of the ⁶⁵[Chhattisgarh Commercial Tax Act. 1994] and the Rules made thereunder

Subject to the provisions of the Act, these rules and the Central Sales Tax (Registration and Turnover) Rules, 1957. the provisions of the [Chhattisgarh Commercial Tax Act. 1994 (No.5 of 1995)] and the rules made thereunder shall apply *mutatis mutandis* to all proceedings or other matters incidental to the carrying out of the purposes of the Act.

PART VII

METHOD OF PAYMENT OF TAX

⁶⁶Rule II: Method of payment

Every dealer shall pay, by challan in Form X. the tax or penalty due or imposed upon him.

**PART VIII
PENALTY**

Rule 12: Penalty

Any person committing a breach of any of the provisions of these rules shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing one, with a fine which may extend to fifty rupees for every day during which the offence continues.

61 Rule 10-A inserted by Noti. No.2089, dt. 26.9.59.

62 Subs. by Noti. No.4171, dt. 29.12.69.

63 Clause (aa) inserted by ibid.

64 Rule 10-B inserted by Noti No.515, dt. 26.2.62.

65 Subs. for 'Madhya Pradesh General Sales Tax Act, 1958' by Noti. No.13, dt. 6.4.96.

66 Rule 11 substituted by Noti. No.2857. dt. 30.7.76.

THE CENTRAL SALES TAX RULES--1957

FORM III -A

[See rule 5C (2)]

Form of appeal against an order demanding security under sub-sections (2A), (3A), (3D) and (3G) of Section 1 of the Central Sales Tax Act, 1956

To,
 The
 Name of the dealer
 Address
 Date of order appealed against
 Date of communication of the order appealed against
 Name and designation of the officer who passed the order
 The appellant whose only/principal place of business is situated atincircle has applied for registration under Section 7(1)/(2) of the Central Sales Tax Act, 1956. His turnover during the period fromto/ annual turnover on account of inter-State sales was Rs.He expects that he will be liable to pay tax under the Chhattisgarh General Sales Tax Act, 1958/the Central Sales Tax Act, 1956. His estimated annual purchases in the course of inter-State trade or commerce and/or estimated receipts of goods on transfer for sale in this State are expected to be of Rs.

OR

- The appellant(s) hold(s) a registration certificate No....., granted to him/them under Section 7(1)/(2) of the Central Sales Tax Act, 1956 on.....
2. The registering authority has demanded security by way of cash/bank guarantee for Rs..... Under sub- section (2A),(3A),(3D) or (3G) of Section 7 of the Central Sales Tax Act, 1956.
 3. The appellant has furnished the whole/one-half of the security demanded from him.
 4. The appellant requests that this appeal be heard on one-half of the security demanded from him:
 (Here give the reasons for the request).
 5. The appeal has been filed on the following grounds:
 (Here enter the grounds on which this appeal has been preferred).
 6. The appellant prays that the security demanded be reduced/the nature of security be modified to the extent indicated below:

The appellant whose name has been given above hereby declare that what is stated herein is true to the best of his information and belief.

To be signed by the appellant or by an agent duly authorised in writing by the appellant in this behalf.

FORM IV -A

Application for obtaining books of Declaration Forms

[See rule 8(1-A)]

To,
 The Sales Tax Officer

Sir,
 *I/We.....*am/are carrying on business under the name and style of.....situated at*(city/town/village).....Tahsil.....District and holding Registration Certificate No.*My/Our principal place of business situatedat is under your jurisdiction and *I/We have got the following additional places of business:

AND/OR

1. *I/We have received the goods from *my/our other place of *business/agent/principal outside the State of Chhattisgarh on transfer.
2. *I/We request thatbooks of declaration Form 'C/F' each containing 25 forms be supplied to *me/us, the fee for which *I/We have paid into the treasury and in support of which *I/We enclose a treasury receipted Challan in Form X bearing No
3. *I/We declare that *my/our Registration Certificate mentioned above is in force and has not been cancelled by this date.
4. *I/We further declare that I/We am/are not in arrears of any tax and/or penalty for any period under the Act.

OR

I/We am/are in arrears of tax and/or penalty under the Act, the particulars of which are given below:

Period	Amount of tax/ penalty
1.
2.
3.
4.

.....
 "Signature of the Proprietor/Manager/ Secretary of the Company/Partner of the firm"

Receivedbooks containing form No. formto

.....
 Signature of the dealer or his authorised representative

*Strike out whichever is not required.

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FORM-IX

Declaration under rule 10 of the Chhattisgarh Sales Tax (Central) Rules, 1957, made under the Central Sales Tax Act, 1956
[See rule 10]

I/Weofcarrying on the business (es) known asatand other places in the State of Chhattisgarh *asand liable to pay tax under the Central Sales Tax Act, 1956 do hereby declare that I. Shri(here give name and address)whose signature is appended below and who am/is (mention here the status or designation)of the said concern shall be deemed to be the Manager of the said business(es)for all places within the State of Chhattisgarh for the purpose of the said Act: and shall, at all times, comply with the provisions of the said Act and the rules made there under: -

Place
Date

Signature
#Status

*Enter here one of the following, as may be applicable :

- (a) The guardian/trusteeon behalf of
- (b) An undivided Hindu family known as
- (c) An association/club/society known as
- (d) A firm known as
- (e) A private limited company known as
- (f) A public limited company/co-operative society known as

#the declaration shall be signed in the case of-

- (i) An undivided Hindu family
- (ii) An association/club
- (iii) A firm
- (iv) A private limited company

- By its Manager or Kana.
- By its President or Chairman and the Secretary:
- By the partners having a total share of not less than 50 per cent.
- By all its Directors or where there are no Directors, by the authorised representative of the company nominated by the Chairman.
- By the Managing Agents or where there are no Managing Agents, by the Managing Directors or the Chairman of Board of Directors and the Secretary.

- (v) A public limited company or co- operative society,

FORM XIV

Form of appeal against an order of assessment or penalty or refund under the Central Sales Tax Act, 1956
[See Rule 10-A]

(Space for Court-fee Stamp)

To,
The
Theday of19
Date of order appealed against
Date of communication of the order appealed against
Name and Designation of the officer who passed the order
Period of assessment -fromto
Amount of tax assessed under Secof theAct, read with Sec. 9(2) of the Central Sales Tax Act, 1956. Rs.
Amount of penalty imposed under Secof thethe Central Sales Tax Act, 1956 Rs.
Amount of penalty imposed under section 10-A of the Central Sales Tax Act, 1956 Rs.
Amount paid against tax Rs.
Amount paid against penalty Rs.
Balance payable against tax Rs.
Balance payable against penalty Rs.

The petition ofcarrying on business known asbearing Central Sales Tax Registration No.whose only/principal place of business in the circleis situated atPost office showeth as follows :

1. Under the Central Sales Tax Act, 1956, your petitioner has been assessed on a total amount of Rs.for the period fromtoto tax, and penalty imposed under sectionof theAct read with section 9(2) of the Central Sales Tax Act, 1956.
2. The notice of demand is attached hereto.
3. A certified copy of the order appealed, against is attached.
4. Your petitioner has paid all taxes assessed and/or penalty imposed under the order appealed against by Treasury challan No.dated.....

OR

Your petitioner has paid one-third of the amount of the tax with penalty in respect of which this appeal has been preferred by Treasury challan No..... datedand prays that his appeal may be entertained on payment of this small amount and that the recovery of the balance of the amount may be stayed pending final decision in this appeal on the following grounds, namely:

.....

Contd.....

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5. Your petitioner's turnover and the taxable turnover of sales in the course of inter-State trade or commerce under the provisions of the Central Sales Tax Act of the business for the period fromto.....amount to Rs..... & Rsrespectively.

6. Such turnover of inter-State sales was the whole turnover of inter-State sales of the petitioner during the period. The petitioner had no other turnover of inter-State sales either taxable or otherwise during the said period.

7 Your petitioner has made a return of his turnover to the office of theunder the said Act and has complied with all the terms of the notice served on him by theunder the said Act.

8. Enter here the grounds on which you rely for the purpose of this appeal.
.....

9. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or a refund of Rs....., may be granted or that the assessment may be cancelled and/or the case remanded for assessment or that the order of theimposing a penalty of Rs.upon your petitioner may be said aside.

Your petitionernamed above does hereby declare that what is stated herein is true to the best of his information and belief.

.....
To be signed by the appellant or by an agent duly authorized
in writing in this behalf by the appellant,

Note: Strike out whichever is not required.

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