

CHATTISGARH COMMERCIAL TAX RULES --1995

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¹No. A-5-8-94-ST –V (14), dated 16th March, 1995

Whereas the State Government considers that the following rules under the Chhattisgarh Commercial Tax Act, 1994 (No, 5 of 1995) should be made and brought in to force at once.

Now, therefore, in exercise of the powers conferred by Section 80 of the said Act and all other enabling powers under that Act the State Government hereby makes the following rules. Namely –

Rule 1: Short title and commencement

- (1) These rules may be called the Chhattisgarh Vanijyik Kar Niyam. 1995.
- (2) They shall be deemed to have come into force with effect from the 1st day of April, 1995.

Rule 2: Definitions

(1) In these rules, unless the context otherwise requires -

(a) Act means the Chhattisgarh Commercial Tax Act, 1994;

(b) **Appropriate Commercial Tax Officer** in relation to a dealer means the Commercial Tax Officer of the circle in which the dealer's place of business is situated or if a dealer has more than one place of business in the State, the Commercial Tax Officer of the circle in which his principal place of business is situated;

²(bb) **Assessing Authority** means the person to whom the Commissioner has delegated all or any of his powers of assessment and imposition of penalty or levy of fee under the Act.

(c) **Circle** means the area comprised within the local limits of the jurisdiction of a Commercial Tax Officer specified in an order issued under sub-section (4) of Section 3;

(d) **Form** means a form appended in these rules;

Published in Chhattisgarh Rajparta dt. 22.3.95. Read with corrigendum Noti. No.3. dt. 13.2.96 published in Chhattisgarh Rajpalra 23.2.96.

As amended by the following Notifications:

- (1) Noti. No.63. dl. 29.8.97;
- (2) Noti. No.8. dl. 9.2.99 (Read with corrigendum Noti. No.32, dl. 24.4.99);
- (3) Noti. No.16. dl. 31.3.99;
- (4) Noti. No.8. dl. 01.05.2001
- (5) Noti. No.13. dl. 14.05.2001
- (6) Noti. No.17. dl. 30.05.2001;
- (7) Noti. No.50. dl. 22.04.2002;
- (8) Noti. No.85. dl. 24.07.2002;
- (9) Noti. No.6, dl. 20.01.2003;12
- (10) Noti. No.8. dl. 29.01.2003;
- (11) Noti. No.30. dl. 04.04.2003;
- (12) Noti. No.16. dl. 23.02.2004;
- (13) Noti. No.71. dl. 30.09.2004;
- (14) Noti. No.75. dl. 06.10.2004.

2 Clause (bb) inserted by Noti. No.8. dl. 9.2.99 w.e.f. 9.2.99.

(e) **Government Treasury** means in relation to a dealer -

(i) Having one place of business, the treasury or any sub-treasury within the district in which his place of business is situated; and

(ii) Having more than one place of business, the treasury or any sub-treasury within the district in which his principal place of business is situated;

(f) **Inspector** means an inspector of Commercial Tax appointed under Section 3;

(g) **Inspecting Officer** means any officer specified in clause (c) to (g) of sub-section (1) of Section 3 to whom the Commissioner delegates his power for the purpose of Section 45;

(h) **Licensing Authority** means the appropriate Commercial Tax Officer to whom the Commissioner delegates his powers for the purpose of Section 18;

(i) **Registering Authority** means the appropriate Commercial Tax Officer to whom the Commissioner delegates his powers for the purposes of Sections 22, 23 or 24;

(j) **Repealed Act** means the Chhattisgarh General Sales Tax Act, 1958 (No.2 of 1959);

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

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

(2) All other words and expressions used herein but not defined and defined in the Act shall have the meaning assigned to them in the Act.

Rule 3: Appointment

(1) Officers specified in clause (f) and (g) of sub-section (1) of Section 3 shall be appointed by the Commissioner.

(2) An Inspector of an area shall be subordinate to the Assistant Commercial Tax Officer and the Commercial Tax Officer exercising jurisdiction therein. An Assistant Commercial Tax Officer posted to assist a Commercial Tax Officer of an area shall be sub-ordinate to such Commercial Tax Officer. The Commercial Tax Officer and the Assistant Commercial Tax Officer shall in all matters arising within the area within which he exercises jurisdiction, be sub-ordinate to the Assistant Commissioner and Deputy Commissioner exercising jurisdiction over such area.

(3) All Inspectors, Assistant Commercial Tax Officers, Commercial Tax Officers and Assistant Commissioners shall, in all matters arising within the area within which they exercise jurisdiction, be sub-ordinate to the Appellate Deputy Commissioner and Deputy Commissioner exercising jurisdiction over such area.

(4) The authorities specified in clause (b) to (g) of sub-section (1) of Section 3 shall be subordinate to the Additional Commissioner and the Additional Commissioner shall be sub-ordinate to the Commissioner.

(5) The authorities specified in clause (a) to (g) of sub-section (1) of Section 3, shall in exercise of the powers and in the discharge of their duties and functions under the provisions of the Act or any rules made there under, follow such direction as the Commissioner may issue from time to time.

Rule 4: Constitution of Tribunal and its functions

The Tribunal shall consist of three or more judicial and account members, appointed by the State Government.

Rule 5: Application and procedure for grant of licence

(1) A registered dealer whose yearly turnover in respect of all goods specified in Schedule I and Schedule II does not ordinarily exceed ³[Forty] lac rupees shall be eligible for a licence under Section 18.

(2) The fee for grant of licence in respect of goods specified in Schedule IV shall be as under:

4 [(a) for goods specified at serial number 4 of 2 per cent of the amount of Schedule-IV the turnover

(b) for goods specified in Schedule-IV other than the 4 percent of the amount by goods specified in clause (a) of the turnover]

Provided that the fee for grant of a licence in respect of goods specified in entry 5 of Schedule IV shall be payable on the taxable turnover of such goods:

Provided further that when the licence is granted with effect from the date of receipt of the application, the fee payable under sub-rule (2) shall be determined as under:

(i) In respect of a registered dealer who commences his business during the year for which licence is applied for, or in respect of a registered dealer who has no turnover for the period of previous year corresponding to the period for the year for which licence is applied for, on the estimated turnover for a period from the date of receipt of the application till the end of the year in respect of which it is granted;

(ii) in respect of a registered dealer not falling in clause (i) on the turnover of the part of the previous year corresponding to the period for which the licence is granted.

(3) (a) An application for grant of licence under Section 18 shall be made by a registered dealer in Form 1 so as to reach the licensing authority not later than 30 days after the commencement of the year for which licence is applied for or the commencement of the business in that year after the date of his registration, as the case

Word 'Seven' substituted for the word 'five' by Notification No, 17, dt. 30.05.2001 w.e.f. 30.05.2001 and then Won! 'Forty' substituted for the word, 'Seven' by Notification No.16, dl. 23.02.2004 w.e.f. 01.04.2004.

Clause (a), (b), (c) and (d) of sub rule (2) of rule (5) Substituted by Noti. No. 16 dt.

23.02.2004 w.e.f. 01.04.2004. Prior 10 substitution this clauses read as under :-

(2) The fee for grant of licence in respect of goods specified in Schedule IV shall be' as under:

4(a) in the case of goods liable In tax at the rate of 2 percent.
2 percent of the amount of turnover.

(b) in the case of goods liable to tax at the rate of 4 percent.

(i) upto the turnover of Rs. 1 lac. : 2 percent of the amount of the turnover.

(ii) turnover exceeding 1 lac: Rs. 2,000 plus 4 percent of the amount by which the yearly turnover exceeds Rs. 1 Lac.

(c) in the case of goods liable to tax at the rate of 6 percent.

(i) upto the turnover of Rs. 1 Lac: 3 percent of the amount of the turnover.

(ii) turnover exceeding 1 lac: Rs. 3,000 plus 6 percent of the amount by which the yearly turnover exceeds Rs. 1 Lac.

(d) in the case of goods liable to tax at the rate of 8 percent.

(i) upto the turnover of Rs. 1 Lac: 4 percent of the amount of the turnover.

(ii) turnover exceeding 1 lac: Rs. 4,000 plus 8 percent of the amount by which the yearly turnover exceeds Rs. 1 Lac.

Clause (d) inserted by Noti. No. 17 dt. 30.05.2001.

may be;

(b) Every such application shall be -

(i) Signed by the proprietor of the business or in the case of a firm or a partnership. By a partner or director of the firm or in the case of Hindu undivided family business by the manager or karta of the Hindu undivided family or in the case of a company incorporated or deemed to be incorporated under the Companies Act, 1956 (Act No.1 of 1956), or any other law for the time being in force by the principal officer managing the business of in the case of society, club or association, by the president or secretary responsible for the management of such society. Club or association and in the case of a registered dealer who resides outside that State but who has a place of business in the State, by his manager or agent; and

(ii) Verified in the manner provided in the said form:

Provided that a registered dealer carrying on business on the date of commencement of the Act may apply for a licence within sixty days from the date of publication of these rules in the Chhattisgarh Gazette.

(4) The registered dealer shall also file along with his application under sub-rule (3) a copy of the treasury receipted challan in Form 39 showing the deposit into the Government Treasury not less than half of the amount of fee prescribed under sub-rule (2) (5) (a) If the application for grant of a licence for any year is received from a registered dealer within the period specified in sub-rule (3) the licence shall be granted from the date of commencement of such year.

(b) If the application for grant of a licence for a part of any year from a registered dealer commencing his business in that year is received within the period specified in sub- rule (3) .the licence shall be granted from the date of validity of his registration certificate. (c) If the application for grant of licence under the proviso to sub-rule (3) is made

Within the time specified therein, the licence shall be granted from the date of commencement of the said provision.

(d) If the application for grant of a licence under sub-rule (3) is received after the expiry of the period specified therefore, the licence shall not ordinarily be granted from the date specified in clause (a) or clause (b) or clause (c) shall be granted from the date of application:

Provided that in the case of any registered dealer the Licensing Authority is satisfied that the said dealer was prevented from making the application in the prescribed period. it may for reasons to be recorded in writing, direct that the licence be granted to such dealer with effect from the date specified in clause (a) or clause (b) or clause (c) as the case may be.

(6) On receipt of the application under sub-rule 5 [(3)] the Licensing Authority may, if it is satisfied after making such enquiry .as it deems fit, that the turnover or taxable turnover as the case may be. and other particulars given in the application are correct and complete, admit the application and if the amount of fee deposited by a registered dealer under sub- rule (4) is found to be in accordance with the provisions of sub-rule (2) it shall grant him a licence in Form 2.

Subs. for '(1)' by Noti. No.8, dl. 9.2.99 w.e.f. 9.2.99.

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(7) Where the Licensing Authority is not satisfied about the correctness of the turnover or taxable turnover or completeness of other particulars given in the application it shall, after making such enquiry as it considers necessary, and after giving the applicant an opportunity of proving the correctness of the turnover or the taxable turnover and completeness of the particulars furnished in the application, determine, for reasons to be recorded in writing, the turnover or the taxable turnover, as the case may be, to the best of its judgment and the fee payable by him in accordance with the provisions of sub-rule (2) and shall serve upon the applicant a notice of demand in Form 3 and require the registered dealer to further deposit the difference between half the amount so determined by it and the amount already deposited by the registered dealer, within thirty days of the intimation in that behalf and on depositing the difference, the Licensing Authority shall grant a licence in Form 2.

(8) Where a registered dealer is found to have deposited an amount in excess of the amount as calculated by the registered dealer under sub-rule (2), such excess amount shall be adjusted towards the balance to be paid under sub rule (9).

(9) The balance of the licence fee shall be paid by the registered dealer within two months from the date on which the licence is granted and he shall submit to the Licensing Authority a copy of the treasury receipted challan in proof of such payment.

(10) Every licence granted under this rule shall -

(a) Be deemed to have been issued personally to the licensee and shall not be transferable; and

(b) Expire immediately after the last day of the year in respect of which it is granted. (11) Where a licence granted under this rule is lost or destroyed or defaced or becomes unintelligible, a duplicate of the licence may be issued by the Licensing Authority on payment of a fee of rupees twenty; such licence shall be stamped "Duplicate" in red ink.

Rule 6: Cancellation of licence

Where during the currency of the licence, the Licensing Authority has reason to believe that any licensee has committed breach of anyone or more of the conditions of the licence or of the provisions of the Act or the Rules made thereunder it may after giving the licensee an opportunity of being heard cancel the licence and assess him to tax, after the expiry of the year to which the licence relates, in accordance with the provisions of Section 20. A copy of the order cancelling the licence shall be communicated to the licensee.

Rule 7: Period of application for grant of registration certificate under Section 22

(1) A dealer required to get himself registered under sub-section (1) of Section 22 shall apply for grant of a registration certificate in the manner laid down in Rule 8 within sixty days of the publication of these rules in the Chhattisgarh Gazette.

(2) A dealer required to get himself registered under sub-section (2) of Section 22 shall apply for grant of registration certificate in the manner laid down in Rule 8 within thirty days of the date on which his turnover for the period referred to in that sub-section first exceeds the limits specified in subsection (5) of Section 5.

(3) A dealer required to get himself registered under sub-section (1) of Section 49 shall apply for grant of a registration certificate in the manner laid down in Rule 8 within thirty days of the transfer of business unless he already holds a registration certificate under the Act.

Rule 8: Application for grant of registration certificate

(1) An application for grant of a registration certificate under Section 22 or 23 shall be made in Form 4 in duplicate to the Registering Authority and shall be -

(a) signed by the proprietor of the business or in the case of a firm or a partnership by a partner or director of the firm or in the case of a Hindu undivided family business by the manager or karta of the Hindu undivided family or in the case of company incorporated or deemed to be incorporated under the Companies Act, 1956 (No.1 of 1956), or any other law for the time being in force by the principal officer managing the business or in case of a society, club or association by the president or secretary responsible for the management of such society, club or association or in the case of the Central or a State Government or any of their departments, by the officer-in-charge of the business of selling or supplying or distributing goods and in the case of a dealer who resides outside this State but who has place of business in this State. by his manager or agent;

(b) Verified in the manner provided in the said form; and

(c) Accompanied by passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult co-partner of the Hindu undivided family, as the case may be, duly attested by a lawyer, or a Tax Practitioner or a Gazetted Officer.

(2) The Commissioner may, on an application made by the dealer having more than one place of business in the State and on being satisfied about the genuineness of the grounds put forth in the application, grant him permission in writing to apply to the Registering Authority for grant of registration certificate separately for each place of business :

Provided that for the purpose of determining the liability of such dealer for payment of the tax under the Act his turnover in respect of all the places of business in the State shall be taken into consideration.

(3) Every application for grant of a registration certificate shall be accompanied by an affidavit and a treasury receipted challan in Form 39 for rupees five hundred and every such application made by a dealer or person undertaking a works contract shall, along with such treasury receipted challan, also be accompanied by a copy of the award of contract.

Rule 9: Grant of Registration Certificate

(1) On the day, the application for grant of a registration certificate is received, the Registering Authority shall grant to the applicant a provisional registration certificate in Form 5.

(2) After the issue of the provisional registration certificate, the Registering Authority shall, with a view to verify the correctness of the particulars given in the application, call for the applicants accounts and require him to produce evidence in support of the particulars given in the application. On verification of the accounts and the documents furnished to him if the Registering Authority is satisfied about the correctness of the particulars, it shall issue to the applicant a permanent registration certificate in Form 6 within the period specified in clause (b) of sub-section (4) of Section 22 or clause (c) of sub-section (I) of Section 23, as the case may be.

(3) If on such verification, the Registering Authority is satisfied that the particulars given in the application are incorrect, it shall reject the application and cancel the provisional registration certificate in accordance with the provisions of clause (c) of sub-section (4) of Section 22 or clause (d) of sub-section (1) of Section 23, as the case may be.

(4) The requirement to furnish the evidence under sub-rule (2) shall be limited to the particulars given in the application in Form 4 for grant of a registration certificate.

Rule 10: Grant of duplicate copy of registration certificate

If a registration certificate granted under these rules is lost. Destroyed, defaced or becomes unintelligible, the Registering Authority shall on application and on payment of a fee of rupees ten per copy, grant a duplicate registration certificate. Such certificate shall be stamped, 'Duplicate' in red ink.

Rule 11: Supply of copies of registration certificate and its exhibition

(1) Registering Authority shall issue to the dealer a certified copy of the registration certificate and where the dealer has more than one place of business in the State, he shall issue to the dealer two certified copies of the registration certificate for every additional place of business enumerated therein.

(2) Every registered dealer shall conspicuously display at each place of his business -

(i) The registration certificate or the certified copy thereof; and

(ii) At the entrance of each such place a logo supplied by the appropriate registering authority on payment of a sum to be determined by the Commissioner.

Rule 12: Information under Section 48

(1) Every dealer or if he dies, his legal representative who is required to furnish information under Section 48, shall within thirty days of the occurrence of any event furnish the information relating to such event in writing together with his registration certificate, if any, to the Registering Authority for cancellation, amendment or replacement thereof: as the case may be.

(2) If a dealer enters into partnership in regard to his business, he shall report the fact to the Registering Authority within thirty days of the entering into such partnership.

(3) If a partnership is dissolved every person who was a partner shall send a report of the dissolution to the Registering Authority within thirty days of such dissolution.

Rule 13: Amendment of registration certificate

(1) Where any registered dealer on the occurrence of any event referred, to in Section 48 or in pursuance of any other provision of the Act makes an application for amendment of his registration certificate or makes an application for specification of any goods in his registration certificate by way of raw material or incidental goods or deletion of any of such goods there from: the Registering Authority if it is satisfied after making such enquiry as it may think necessary. that the information furnished by the applicant is correct. shall amend the registration certificate of the applicant within the period specified in clause (a) of sub-section (8) of Section 22.

(2) If on enquiry made in respect of the application made by a registered dealer. The Registering Authority is not satisfied about the correctness of the information given in the application. it shall. for reasons to be recorded in writing, reject the application or refuse to specify any goods by way of raw material or incidental goods in the registration certificate of the applicant within the period specified in clause (a) of sub-section (8) of Section 22, An intimation regarding the rejection of the application for amendment or refusal to specify any goods as raw material or incidental goods, as the case may be, stating reasons therefore shall be sent to the applicant within seven days of the date of the order rejecting the application.

Rule 14: Information on the death of a dealer

When any dealer dies, his legal representative shall, within thirty days of his death, inform the Registering Authority about it in writing.

Rule 15: Cancellation of registration certificate under sub-section (9) of Sec. 22

(1) When a permanent registration certificate issued to a dealer becomes liable for cancellation under clauses (a), (b) or (c) of sub-section (9) of Section 22 the Registering Authority shall after making such enquiry as it thinks necessary, cancel the said registration certificate of the dealer.

(2) A dealer may apply to the Registering Authority in Form 7 for the cancellation of his permanent registration certificate on any of the grounds mentioned in clauses (a), (b) or (c) of sub-section (9) of Section 22. If the application is on the ground mentioned in clause (a) of sub-section (9) of Section 22 he shall also tender along with the application the registration certificate together with certified copies thereof, if any, on the receipt of such application, the Registering Authority shall, if it is satisfied after making such enquiries as it deems necessary, that the application is correct cancel the permanent registration certificate.

(3) If in the opinion of the Registering Authority there are reasons for cancellation of the permanent registration certificate of a dealer under clause (d) or clause (e) of sub-section (9) of Section 22 it shall, after giving the dealer a reasonable opportunity of being heard, pass such order as it deems fit. -

(4) The cancellation of the permanent registration certificate under sub-rule (2) or sub- rule (3) shall take effect from -

- (i) The date of discontinuance or transfer of business, if the case falls in clause (a) of sub-section (9) of Section 22:
- (ii) The date of communication of order to the dealer if the case falls in clause (b), clause (c), clause (d) or clause (e) of sub-section (9) of Section 22:

Provided that where an application has been made by the dealer under sub-rule (2) for the cancellation of his permanent registration certificate on the ground mentioned in clause (b) or clause (c) or sub-section (9) of Section 22 and no orders are passed and communicated to the dealer within a period of six months from the date of receipt of such application, it shall be deemed that his permanent registration certificate is cancelled with effect from the date immediately following the date of expiry of the period of six months from the date or receipt of such application.

(5) The list of permanent registration certificates cancelled during a year shall be exhibited on the notice board of the office of the Registering Authority and be given wide publicity; in such manner as the Commissioner may be general order direct.

Rule 16: Submission of registration certificate for cancellation

(1) a dealer whose permanent registration certificate is cancelled by an order of the Registering Authority under sub-rule (2) or sub-rule (3) of Rule 15 shall within seven days from the date of communication to him of such order submit his permanent registration certificate together with certified copies thereof. if any, to the Registering Authority for cancellation. A dealer whose permanent registration certificate is deemed to be cancelled under the proviso to sub-rule, (4) of Rule 15, shall within seven days from the expiry of the period of six months specified in the said proviso, submit his permanent registration certificate together with certified copies thereof. if any, along with an application in Form 7 to the Registering Authority for cancellation.

(2) If any such dealer dies before submitting his permanent registration certificate his legal representative shall submit the said certificate and the certified copies thereof. if any, to the Registering Authority within the period mentioned in sub-rule (1).

Rule 17: Form of application for grant of provisional registration certificate

(1) An application for grant of a provisional registration certificate under Section 24 be made in Form 8 in duplicate to the Registering Authority and shall be signed and verified in the manner provided in sub-rule (1) of Rule 8.

(2) An application for grant of a provisional registration certificate shall be accompanied by-

(i) Copies of passport size photograph of the proprietor or such of adult partners of the firm, or of such adult co-partners of the Hindu undivided family, as the case may be, duly attested by a lawyer, a tax practitioner or a Gazetted Officer; and

(ii) An affidavit and a treasury receipted challan for rupees five hundred.

(3) Registering Authority shall issue provisional registration certificate in Form 9 and the provisions of Rules 9. 10. 11. 12. 13. 14. 15 and 16 shall, so far as may be, apply in respect thereof.

Rule 18: Grant of recognition certificate

(1) An application for grant of a recognition certificate shall be made in Form 10 to the Registering Authority and shall be signed by the registered dealer and verified in the manner provided in the said form.

(2) (a) On receipt of the application under sub-rule (1) the Registering Authority shall within a period not exceeding seven days require the applicant to furnish evidence in support of the particulars given in the application. If on the basis of the evidence furnished, the Registering Authority is satisfied that the applicant is eligible for holding a recognition certificate. it shall after recording the reasons therefore. Grant the applicant a recognition certificate in Form 11 not later than fifteen days of the date of receipt of the application.

(b) If the Registering Authority is satisfied that the registered dealer is not eligible to hold the recognition certificate, it shall, after giving the applicant a reasonable opportunity of being heard. reject the application and send an intimation thereof to him within fifteen days from the date of order of rejection.

(c) The recognition certificate granted under clause (a) shall be valid from the date of application.

(3) (a) The Registering Authority shall specify only those raw materials and/or incidental goods in the recognition certificate in respect of which the dealer is found eligible to purchase them in accordance with the provisions of clause (b) of sub-section (2) of Section 9.

(b) The recognition certificate granted to a registered dealer shall ordinarily be valid till the permanent registration certificate issued to him under Section 22 or Section 23. as the case may be, remains in force and ceases to be in force from the date, such registration certificate ceases to be in force.

(4) Where the registering authority has reasons to believe that a registered dealer has committed breach of this rule or defaulted in the payment of tax due or the circumstances on the basis of which the recognition certificate issued to the dealer does not exist. it may, Not with standing anything contained in sub-rule (3). After giving the dealer a reasonable opportunity of being heard, cancel the recognition certificate granted to the dealer.

(5) A copy of the order cancelling the recognition certificate under sub-rule (4) shall be sent to the dealer within fifteen days from the date of order of cancellation.

(6) The provisions of Rules 10. 11. 12. 13. 14, 15, and 16 shall *mutatis mutandis* apply to the recognition certificate issued under clause (b) of sub-rule (2).

Rule 19: Returns

(1) (a) subject to the provision of Rule 20, every registered dealer other than a registered dealer specified in clause (b) shall furnish to the appropriate Commercial Tax Officer for each quarter of a year a return in Form 12 within thirty days from the date of expiry of the quarter to which the return relates. Each of such returns shall be accompanied by a treasury receipted challan in Form 39; and

(b) Every registered dealer -

(i) Who is an importer or a manufacturer and whose gross turnover in a year does not exceed rupees ten lacs; or

(ii) Who are neither an importer nor a manufacturer and whose gross turnover in a year does not exceed rupees forty lacs, and who is eligible for assessment under the provisions of the sub-section (2) of Section 27 shall for each year furnish a return in Form 126 [within the period prescribed under the said sub-section]

(c) A registered dealer having more than one place of business in the State shall submit a consolidated return in Form 12 for all the places of business and also a return in the same form separately for each of his places of business in the State in the same manner within the said period of thirty days. Each such return shall be accompanied by treasury receipted challan in Form 39 in respect of payment of tax made in accordance with the provisions of clause (b) of sub-rule (2) of Rule 37.

Provided that,-

(i) a registered dealer having more than one place of business in the State shall attach only one copy of the receipted challan in the above form showing the payment of tax due according to the consolidated return;

Subs: for the words 'within thirty days of t12e expiry of the year to which the return relates by Noti. No.8, dt. 9.2.99 w.e.f. 9.2.99.

- (ii) Only one return shall be furnished for the broken period of a quarter, other than the fourth quarter of any year, ending first after the date on which the dealer becomes liable to pay the tax and the quarter immediately following; and
- (iii) Where a registered dealer specified in clause (a) has been permitted by the Commissioner to furnish a return in Form 12 for any period other than a quarter. he shall furnish such return by such date as the Commissioner may direct.
- (2) Every registered dealer required to pay tax every month in accordance with the provision of sub-rule (2) of Rule 37 shall furnish, along with the return in Form 12 required to be furnished under sub-rule (1), a statement in Form 13.
- (3) Notwithstanding anything contained in sub-rule (1). if on the application of any registered dealer having more than one place of business in the State. the Commissioner is satisfied that submission of separate return under sub-rule (1) is not necessary he may. by an order in writing exempt such dealer from submitting such returns with effect from such date as may be specified in the order.
- (4) (a) Every registered dealer required to furnish returns under clause (a) of sub-rule (1) shall along with the statement in Form 20 to be furnished under sub-rule (5), Furnish -
- (i) List of sales of raw material and/or incidental goods against declaration in Form 32. 33 and 34;
 - (ii) List of sales of goods referred to in sub-clause (iii) of clause (w) of Section 2 against a declaration in Form 26;
 - (iii) List in Form 14 showing purchases made on declaration in Form 26.27.32.33 and 34;
 - (iv) List of sales on declaration in Form 27 of goods specified in Part II of Schedule II other than those referred to in sub-clause (iii) of clause (w) of Section 2;
 - (v) List showing the names of persons from whom certificates under Rule 35 have been obtained;
 - (vi) Statement in Form 15 showing the dispatches of tax paid goods by a principal to an adatiya for sale in his adat;
 - (vii) Statement in Form 16 showing receipts from a principal of tax paid goods by an adatiya for sale in his adat;
 - (viii) statement in Form 17 by a principal showing the dispatch of taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods to an adatiya for sale in respect of which the principal is liable to pay tax;
 - (ix) Statement in Form 18 by an adatiya showing the receipts from the principal of taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods in respect of which the principal is liable to pay tax.
- (b) The list and/or statement required to be furnished by the dealer under clause (a) shall be for the period to which the statement in Form 20 relates.
- (c) The statement in Form 19 of the goods imported from outside the State of Chhattisgarh shall be furnished along with the quarterly return.
- (5) Every registered dealer specified in sub-rule (1) shall furnish a statement in Form 20 in duplicate giving a rate wise opening and closing balance of the stock of his goods within ninety days of the close of the year.

Rule 20: Monthly Returns

7[.....] deleted w.e.f. 01.04.2004

(2) The Commissioner may, after giving any registered dealer referred to in clause (a) of sub-rule (1) of Rule 19 a reasonable opportunity of being heard and for reasons to be recorded in writing, fix monthly returns for such dealer. Every such dealer shall furnish the return in Form 12 for each month within fifteen days of its expiry.

(3) The provisions of Rule 19 shall, as far as may be, apply to returns furnished under this Rule.

Rule 21: Returns to be signed and verified by the dealer

Every return in Form 12 shall be signed and verified in the manner provided therein by any of the person specified in sub-rule (1) of Rule 8.

Rule 22: Requisition of returns from any dealer

The Commissioner may, by a notice in Form 21 require any dealer who is liable to pay tax under the Act to furnish the appropriate Commercial Tax Officer ordinarily within thirty days from the date of the service of the notice a return or returns in Form 12 and thereupon such dealer shall comply with the notice.

Rule 23: Revised return

⁸(1) A dealer who desires to submit a revised return under sub-section (3) of Section 26, in respect of any quarter/month of a year other than the last quarter/month, shall do so at any time before the date on which the submission of the return for the last quarter/month of that year becomes due. A revised return in respect of the last quarter/month of a year shall be submitted at any time before the date on which the submission of the return for the first quarter/month of the year immediately succeeding becomes due.

(2) A revised return referred to in sub-rule (1) shall be furnished in Form 12 and shall be accompanied by an explanatory note specifying the omission, error or wrong statement by reason of which it has become necessary to furnish revised return and indicating the difference between the original and the revised return.

Sub-rule (1) deleted w.e.f. 01.04.2004 by Noti. No.16 dated 23.02.2004. Prior to deletion it read as under:-

Every dealer who is registered under Section 22 or Section 23 or Section 24 on or after the commencement of the Act shall file return for each month or part thereof for a period of 24 months commencing from the date of validity of his registration certificate. The return for each month shall be filed within fifteen days of its expiry."

Sub-rule (1) substituted by Noti. No.8. dt. 9.2.99 w.e.f. 9.2.99. Earlier to substitution it read as under: (1)(a) A dealer required to file return for each quarter of a year under clause (a) of sub-rule (1) of Rule 19 and who desires to furnish a revised return under sub-section (3) of Section 26 in respect of any quarter of a year other than last quarter shall do so at any time before his assessment of the year to which such return or returns relates.

(b) a registered dealer. required to file a return for any year under clause (b) of sub-rule (1) of Rule 19 and who desires to furnish a revised return under sub-section (3) of Section 26 shall do so at any time before his assessment of the year to which such return relates :

Provided that nothing in this sub-rule shall entitle a dealer to file a revised return in respect of any period after an assessment has been made in respect of such period.

Rule 24: Terms and conditions subject to which exemption to any dealer from furnishing returns may be granted

(1) A registered dealer required to furnish quarterly returns under clause (a) of sub-rule (1) of Rule 19 may make an application for exemption from furnishing of returns to the Commissioner in Form 22 so as to reach him not later than thirty days after the commencement of the year for which the exemption is applied for. And if the Commissioner is satisfied that a dealer, who is not a manufacturer or an importer, is not likely to make any taxable purchases or sales during any year he may grant him an exemption certificate in Form 23 for that year.

(2) The exemption granted under sub-rule (1) shall be subject to the following terms and conditions, namely:

(a) If the dealer makes during the period of exemption any sale or purchase which is taxable, he shall, within fifteen days from the date of such sale or purchase give information thereof to the appropriate Commercial Tax Officer.

(b) He shall furnish. Returns by the dates and in the manner prescribed under these rules. Beginning with the period commencing with the quarter during which the sale or purchase aforesaid takes place.

(3) The Commissioner may, after giving the dealer a reasonable opportunity of being heard. And for reasons to be recorded in writing cancel any exemption certificate for good cause.

(4) An exemption certificate granted under sub-rule (1) may, on application made in Form 22 by the dealer in this behalf. Be renewed for one year at a time. Such application for renewal shall be made at list one month before the date of expiry of the period of exemption. The application received thereafter shall be rejected.

Rule 25: Terms and conditions subject to which permission to submit annual return may be granted

(1) A registered dealer required to furnish quarterly returns under clause (a) of sub-rule (1) of Rule 19 may make an application to the Commissioner in Form 24 for grant of permission under Section 26 to furnish an annual return. Such application shall be made within thirty days of the commencement of the year in respect of which the application is made and the Commissioner shall pass orders on every such application before the expiry of the first quarter of the said year.

(2) Permission to furnish an annual return shall not be granted to a dealer who -

(a) Is required to furnish monthly returns under Rule 20; or

(b) Fails to pay any tax payable by him under the Act or under any earlier law, or under the Central Sales Tax Act. 1956 (74 of 1956); or

(c) Fails without sufficient cause to furnish returns under the Act; or

(d) Is convicted often offence punishable under the Act? Or under any earlier law;

(3) Permission to furnish an annual return may not be granted to a dealer who has not submitted all the returns for the year immediately preceding the year In respect of which the application is made.

(4) Nothing contained in sub-rule (2) shall restrict the Commissioner from permitting a dealer to furnish an annual return where the dealer is the Central or a State Government or any of their department.

(5) The permission shall be granted in Form 25 and shall be subject to the following terms and conditions:

- (i) The dealer shall pay within thirty days of the expiry of each quarter tax equal to 1/4th of the amount of tax to which he has been assessed for the latest preceding year of assessment or 1/4th of the amount of tax payable according to his returns for the latest preceding year, whichever is greater;
- (ii) The dealer shall furnish the annual return within thirty days of the expiry of the year in respect of which such permission is granted and shall pay along with the return the balance of tax, if any, representing the difference between the tax payable according to his annual return and the tax already paid by him;
- (iii) The annual return shall be accompanied by the challan in Form 39 in respect of tax paid for the four quarter of the year;
- (iv) The permission granted shall stand automatically revoked if the dealer is convicted of an offence punishable under the Act or under any earlier law and in that case he shall furnish all the returns normally due from him in accordance with the provisions of Section 26 within a period of thirty days from the date of such conviction; and
- (v) The permission granted under this rule shall be liable to be cancelled for breach of any of the terms and conditions subject to which it has been granted.

Rule 26: Production of documents

(1) A dealer who desires to claim deduction from his turnover under the provisions of sub-clause (i), (ii) or (vi) of clause (w) of Section 2, shall produce at the time of assessment the cash memoranda or bills or purchase vouchers or the declarations or certificates required to be furnished under these rules or notifications under the Act or other relevant documents in support of such claim.

(2) A dealer who desires to claim deduction from his turnover in respect of sales of unsigned cotton or such other goods specified in Part I of Schedule II as may be notified for the purpose of sub-clause (iii) of clause (w) of Section 2, on the ground that he is entitled to make such claim under the said sub-clause shall produce at the time of assessment a true declaration in Form 26 duly filled in and signed by the purchasing dealer and the copy or the counterfoil of the relevant cash memoranda or bills or other relevant documents in support thereof. A declaration in Form 26 may cover more than one transaction of sale if the total sale price covered by the declaration does not exceed rupees one lac.

(3) A dealer who desires to claim deduction from his turnover in respect of sales of goods specified in Part I of Schedule II to the Act other than those referred to in sub-rule (2) on the ground that he is entitled to make such claim under sub-clause (iv) of clause (w) of Section 2 shall produce at title time of assessment a true declaration in Form 27 duly filled in and signed by the purchasing dealer and the copies of counterfoils of the relevant cash memoranda or bills or other relevant documents in support thereof. A declaration in Form 27 may cover more than one transaction of sale if the total sale price covered by the declaration does not exceed rupees one lac.

(4) (a) A principal who sends tax paid goods to an adatiya for sale in his adat shall issue to the adatiya a declaration in Form 28. Such declaration shall be in respect of the total despatches of tax paid goods to the adatiya in one quarter. The declaration shall be prepared in triplicate by the principal and the three copies shall be taken by him to the appropriate Commercial Tax Officer.

The appropriate Commercial Tax Officer shall merely attest all the three copies of the declaration and affix his seal in token of his having satisfied himself that the three copies of the declaration presented to him are identical. After attestation, two copies of the declaration shall be returned to the principal and one copy shall be retained by the appropriate Commercial Tax Officer and placed in the assessment case record of the principal. The principal shall transmit one copy of such declaration to the adatiya concerned.

(b) A claim by an adatiya for a deduction from his turnover of the sale price of tax paid goods, belonging to a principal shall be supported by a declaration in Form 28 which he should obtain from the concerned principal in accordance with the provisions of clause (a). A declaration in Form 28 alone would be admitted in proof of such claim for deduction from the turnover of such goods sold by an adatiya.

(c) If in the proceedings relating to the principal, it is established that the goods covered by the declaration in Form 28 are really not tax paid goods, the principal shall pay tax at the full rate on the sale price of such goods and such sale price shall be determined on the basis of the amount rendered to him by the adatiya in respect of such goods or if such information is not readily available to the best of judgment of the assessing authority.

(5) A claim by a contractor under sub-section (2) of Section 7 or a claim by a sub-contractor under sub-section (3) of Section 7 shall be supported by a declaration in Form 29 to be issued by the sub-contractor or the contractor as the case may be. A declaration in Form 29 shall be admitted in proof of any claim made under sub-section (2) or sub-section (3) of Section 7.

(6) (a) A registered dealer who sends to an adatiya taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods for sale in his adati shall himself be liable to pay tax in respect of such goods to the extent indicated in clause (d) and he shall issue to the adatiya a declaration in Form 30 in respect of such goods. Such a declaration shall be in respect of the total despatches to the adatiya in one quarter of taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods. The declaration shall be prepared in triplicate by the principal and the three copies of the declaration shall be taken by him to the appropriate Commercial Tax Officer. The Commercial Tax Officer shall merely attest all the three copies of the declaration and affix his seal in token of his having satisfied himself that the three copies of the declaration presented to him are identical. After attestation, two copies of the declaration shall be returned to the principal and one copy of the declaration shall be retained by the appropriate Commercial Tax Officer and placed in the assessment case record of the principal. The principal shall transmit one copy of such declaration to the adatiya concerned.

(b) An adatiya who receives taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods from his principal for sale in his adati shall not be eligible to claim deduction from his turnover in respect of such goods except as provided in clause (d) and he shall issue to the principal a declaration in Form 31 in respect of such goods. Such a declaration shall be in respect of the total receipts in one quarter from the principal of such goods and the total sales of such goods affected by him in that quarter. The declaration shall be prepared by the adatiya in triplicate and the three copies shall be taken by him to the appropriate Commercial Tax Officer. The appropriate Commercial Tax Officer shall merely attest all the three copies of the declaration and affix his seal in token of his having satisfied himself that the three copies of the

Declarations presented to him are identical. After attestation, two copies of the declaration shall be returned to the adatiya and one copy of the declaration shall be retained by the appropriate Commercial Tax Officer, and placed in the assessment case record of the adatiya. The adatiya shall transmit one copy of such declaration to the principal concerned.

(c) A claim by an adatiya for a deduction from his turnover of taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods belonging to a principal shall be supported by a declaration in Form 30 which he should obtain from the concerned principal in accordance with the provisions of clause (a) duly corroborated by the declaration in Form 31 in respect of such goods. A declaration in Form 30 alone would be admitted as a proof to show that the liability to pay tax in respect of such goods is that of the principal. The maximum amount of deduction in tax in respect of these goods would be the total amount indicated in the declaration in Form 31.

(d) (i) The liability of the principal to pay tax and his claim for set-off or refund shall be determined on the basis of the declaration in Form 30 and Form 31. In particular the particulars mentioned in the declaration of the adatiya in Form 31 shall be accepted in its entirety and tax and penalty shall be levied in accordance with the particulars given in such declaration. No other evidence shall be insisted upon.

(ii) The adatiya who sells such goods shall obtain all declarations in his name in support of the claim that the sale price of such goods is, Taxable at a reduced or concessional rate, If it is found in the course of assessment of the adatiya that the tax payable by the principal is less than the tax payable according to particulars given in the declaration in Form 31 furnished to him by the adatiya, The benefit of the refund shall accrue to the adatiya. Likewise, if it is found that additional tax is payable on such sale, such additional tax and any penalty thereon, that may be imposed shall be payable by the adatiya. The liability of the principal shall be limited to the tax payable in accordance with the particulars furnished in the declaration in Form 31 received by him from the adatiya, even if such particulars are modified subsequently in any proceedings relating to the transactions of such goods effected by the adatiya.

(iii) The adatiya selling any tax paid, taxable or manufactured goods on behalf of his principal may obtain one declaration in respect of the sale of such goods belonging to one principal or more than one principal.

Rule 27: Levy of tax at concessional rate on sales of raw material and incidental goods to manufacturers of tax free goods or goods exempted in whole under Section 17 and to manufacturers holding recognition certificate under Section 25

(1) Tax at concessional rate under sub-section (2) of Section 9 on sales of goods for use as raw material or incidental goods for the manufacture of tax free goods or taxable goods, as the case may be. For sale shall be levied subject to the following restrictions and conditions, namely:

- (i) The sale shall be effected to a registered dealer;
- (ii) The goods being sold for use as raw material or incidental goods should have been specified as such in the registration certificate of the purchasing dealer;
- (iii) The goods manufactured out of raw material shall be sold by 1111' dealer manufacturing them, in the State of Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.
- (iv) At the time of assessment, the selling dealer shall produce a declaration in Form 32 or 33, as the case may be, duly filled in and signed by the purchasing registered dealer and the copies or counterfoils of the relevant cash memoranda or bills or other relevant documents in support of his claim. A declaration in Form 32 or 33 may cover more than one transaction of sale, provided the total sale price covered by the declaration does not exceed rupees one lac.

(2) The tax or penalty, as the case may be, payable by a registered dealer under sub-section (3) of Section 9 for contravention of the restrictions and conditions laid down in sub-rule (1) or the provisions of sub-section (2) of the said Section shall be paid by him along with the tax payable according to his return in Form 12.

(3) No tax or penalty shall be assessed or imposed under sub-section (3) of Section 9 on a registered dealer who is a manufacturer of tax free or goods exempted in whole or who holds a recognition certificate under Section 25 and who after the purchase of the raw material at the concessional rate of tax under the provisions of sub-section (2) of the said Section sells such goods for use as raw material to another registered dealer if,-

- (i) such raw material is specified in the registration certificate of the purchasing dealer subsequently purchasing the raw material aforesaid as being required by him for the manufacture of tax free or goods exempted in whole or taxable goods, as the case may be, for sale;
- (ii) The selling dealer obtains a declaration in Form 34 duly filled in and signed by the purchasing registered dealer; and
- (iii) The selling dealer produces at the time of his assessment the copy or the counterfoil of the relevant rash memorandum or bill or other relevant document in support thereof and a true declaration or declarations obtained under clause (ii).

Rule 28: Levy of concessional rate of tax under sub-section (2) of Section 10

The tax at the concessional rate under sub-section (2) of Section 10 on the purchases of goods for use as raw material or incidental goods in the manufacture of other goods for sale shall be levied subject to the following restrictions and conditions. Namely -

- (i) The purchases of such goods shall be made by a registered dealer;
- (ii) The goods for use as raw material or incidental goods purchased by a registered dealer in the manufacture of other goods for sale should have been specified as such in his registration certificate;
- (iii) the goods manufactured by using such goods as raw material shall be sold by the registered dealer manufacturing such goods in the State of Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the Territory of India.

Rule 29: Grant of set off under Section 13

(1) The set off under clause (a) of sub-section (I) of Section 13 shall be granted subject to the following restrictions and conditions, namely:

- (i) The tax paid goods consumed or used as raw material or used as incidental goods, as the case may be, are specified as raw material or incidental goods in his registration certificate;
- (ii) The goods manufactured after consuming or using the tax paid goods as raw material are sold by the registered dealer in the State of Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the territory of India; and

- (iii) the registered dealer claiming the set off produces at the time of assessment copies of the relevant bills or cash memoranda obtained from the selling registered dealer in support of the fact that the goods purchased by him and consumed or used as raw material or used as incidental goods have borne tax at full rate under sub-section (1) of Section 9.
- (2) (a) Where a registered dealer has purchased any tax paid goods from another such dealer for consumption or use as raw material or for use as incidental goods and has consumed or used them for the said purpose, he shall be eligible to a set off, in respect of -
- (i) the price at which such goods were sold by such selling registered dealer exclusive of tax, if the goods so purchased have borne tax at the hands of the selling registered dealer; or
 - (ii) the price on which such goods had borne tax at the hands of the first selling registered dealer exclusive of tax if the goods are tax paid at the hands of the last selling registered dealer and the purchasing registered dealer claiming the set off furnishes evidence with regards to the quantum of such price at the hands of the first selling registered dealer, who had paid the tax on the sale of such goods; or
 - (iii) 75 per cent of the price at which such goods were sold by the last selling registered dealer, if such goods were tax paid in his hands and the purchasing registered dealer claiming the set off is not able to furnish evidence with regard to the quantum of such price at the hands of the first selling registered dealer who had paid the tax on the sale of such goods.
- (b) A registered dealer entitled to a set off under sub-clause (i) or sub-clause (ii) of Clause (b) of sub-section (1) of Section 13 shall be eligible to such set off in respect of -
- (i) the price on which such goods had borne tax at the hands of the first selling registered dealer exclusive of tax, if the goods are tax paid at the hands of the registered dealer selling the goods to the registered dealer claiming the set off and the registered dealer claiming the set off furnishes evidence with regard to the quantum of such price at the hands of the first selling registered dealer who had paid the tax on the sale of such goods; or
 - (ii) 75 per cent of the price at which such goods were sold by the selling registered dealer to the registered dealer claiming the set off, if the registered dealer claiming the set-off is not able to furnish evidence with regard to the quantum of such price at the hands of the first selling registered dealer who had paid the tax on the sale of such goods.
- (c) The setoff shall be admissible under sub-section (1) of Section 13 -
- (i) Under clause (a), only in respect of such tax paid goods as are consumed or used as raw material or used as incidental goods during any period and the goods manufactured out of such raw material are sold during such period in Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the territory of India; and
 - (ii) Under clause (b), only in respect of tax paid goods sold or purchased during any period in the manner specified in sub-clause (i) or sub-clause (ii), as the case may be, of the said clause.
- (3) The set off shall be claimed by a registered dealer in his return in Form 1,2 and such claim shall be in respect of the purchase price of raw materials. Which have been consumed or used in the manufacture? Of goods sold in the State of Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the territory of India during the period to which the return relates.

Rule 30: Claiming of exemption from payment of tax in respect of transactions covered by sub-section (3) of Section 5 of the Central Sales Tax Act, 1956

(1) A registered dealer who desires to claim deduction from his turnover in respect of his sales of any goods liable to tax under Section 9 on the ground that such sales are deemed to have taken place in the course of export out of the territory of India within the meaning of sub-section (3) of Section 5 of the Central Sales Tax Act, 1956 (No.74 of 1956), shall in support of his claim, produce before the assessing authority at the time of assessment copies of relevant bills or cash memoranda and a declaration in Form 35 obtained from the purchasing registered dealer who actually sold the goods in the course of export out of the territory of India.

(2) A registered dealer who desires to claim deduction from his aggregate of purchase price of any goods liable to tax under Section 10 on the ground that such purchases are deemed to be in the course of export out of the territory of India within the meaning of sub-section (3) of Section 5 of the Central Sales Tax Act, 1956 (No.74 of 1956), shall in support of his claim produce before the assessing authority at the time of assessment a declaration in Form 36.

Rule 31: Restrictions and conditions subject to which permission to make lump sum payment of tax by way of composition may be granted under Section 19

(1) Every registered dealer referred to in Section 19 desirous of making a lump sum payment by way of composition in respect of the tax payable by him in relation to goods to be supplied in the execution of a works contract or contracts shall within thirty days of the commencement of the execution of the works contract or contracts. Unless prevented by sufficient cause, make an application in Form 37 to the appropriate Commercial Tax Officer,

(2) On receipt of the application the appropriate Commercial Tax Officer shall verify the correctness of the application and on being so satisfied, the appropriate Commercial Tax Officer shall, by an order in writing, grant permission to the registered dealer to make lump sum payment by way of composition and send a copy thereof to the registered dealer making the application,

(3) The amount to be paid in Lump sum by way of composition shall be determined at the rate mentioned against each type of contract specified below and shall be so determined at such rate on the total monetary consideration received or receivable by the registered dealer in respect of such works contract.

S. No.	Type of contract	Rate in which lumpsum shall be determined
(1)	(2)	(3)
1.	(i) Civil works like construction of buildings excluding (a) Supply and installation of air-conditioners, Air-coolers or air-conditioning equipment; (b) Supply and fitting of electrical goods. Supply and fitting of electrical equipment; (c) Fabrication and installation of elevators (lifts) and escalators. (ii) Civil works like construction of bridges, roads, Dams, barrages, Canals, diversions. (For works mentioned at (a), (b) and (c) above. the composition money would be determined on the basis of rates given at item 4, 3(i) and 3(v) below respectively)	2 percent

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2.	Fabrication and installation of plant and machinery.	3 Percent
3.	(i) Supply and fitting of electrical goods. Supply and fitting of electrical equipment including transformers.	4 Percent
	(ii) Sanitary fitting for plumbing and drainage and sewerage.	4 Percent
	(iii) Laying underground or surface pipelines, cables or conduits.	4 Percent
	(iv) Supply and erection of weighing machines and weigh bridges.	8 Percent
	(v) Fabrication and installation of elevators (lifts) and escalators.	8 Percent
4.	Supply and installation of air-conditioners, air-coolers, air-conditioning equipments including deep freezers, cold storage plant and humidification plants.	12 Percent
5.	All other contracts not specified in serial number 1 to 4 above	4 Percent

(4) On the commencement of the execution of works contract or contracts, a registered dealer to whom permission has been granted under sub-rule (1) shall pay within thirty days of the receipt of payment on account of a running bill, into the Government Treasury, that much amount out of the amount payable by way of composition on the amount of the said running bill, which remains after deducting there from the amount deducted at source under the provisions of sub-section (1) of Section 35. ,

(5) Every such registered dealer shall within thirty days of the close the quarter ending on 30th June, 30th September, 31st December and 31st March send a statement in Form 38 to the appropriate Commercial Tax Officer enclosing therewith the copies of the challan as also the certificates issued under sub-section (2) of Section 35 by the person making the deduction of an amount at source under sub-section (1) of the said Section in proof of the payments of lump sum amount by way of composition made during the quarter.

(6) On receipt of the statement in Form 38 the appropriate Commercial Tax Officer shall verify the correctness of the amounts paid by way of composition by the registered dealer. If he is not satisfied about the correctness of the payments made, he shall, by order in writing, determine the correct amount payable by the registered dealer during the quarter and if the amount so determined is more than the amount paid by the registered dealer the appropriate Commercial Tax Officer shall require the registered dealer to pay the balance of the amount within fifteen days from the date of service of the notice of demand issued by him for this purpose, The registered dealer, on payment of the balance within the specified time, shall send a copy of the challan to the appropriate Commercial Tax Officer in proof of such payment within seven days from the date of payment.

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(7) Where the registered dealer fails to pay the balance of the amount within the time specified in the notice of demand issued under sub-rule (6), or within such further time as may have been granted to him for the purpose on an application made by him in this behalf. the appropriate commercial Tax Officer may revoke the permission granted to the registered dealer under sub rule (2) in respect of the works contract or contracts in relation to which such default has been committed and thereupon the registered dealer shall be liable to be assessed under Section 27 in respect of such works contract or contracts in relation to which his permission has been revoked.

(8) When the permission granted to a registered dealer under sub-rule (2) is revoked under sub-rule (7), the provisions of Sections 26, 27, 42 and 43 shall apply to such registered dealer in relation to the works contract in respect of which such permission had been granted to him.

Rule 32: Return of purchases

Where a dealer is liable to pay tax under Section 10, he shall furnish to the appropriate commercial Tax Officer returns in accordance with the provisions of Rule 19.

Rule 33: Returns relating to consideration other than money consideration

Every dealer who has bought or sold goods for valuable consideration other than money shall separately specify in the return or turnover which he is required to submit under these rules, the quantity of goods so bought or sold and the description in sufficient details or valuable consideration for which the goods were bought or sold. The assessing authority shall fix the value of such consideration in money for the purpose of determining the turnover and assessment or the tax payable under the Act.

Rule 34: Return by guardian, trustee, etc.

Where any business is carried on by or is in charge of guardian, trustee or agent of a minor or other incapacitated person, on behalf and for the benefit of such minor or other incapacitated person, such guardian, trustee or agent shall in respect of the turnover of the said business be liable to furnish the returns due in accordance with the provisions of these rules.

Rule 35: Deduction from turnover

In determining the taxable turnover, the turnover in respect of sales specified below shall be deducted
(1) Sales of canteen stores to the Canteen Stores Department or by the Canteen Stores department to the regimental or Unit-run canteens and approved canteen contractors in the state or by the regimental or Unit-run canteen approved canteen contractors and canteen stores department retail canteens to the members of the armed forces and or ex-servicemen of the Indian union in the State, provided the stores are obtained from the canteen stores department and their sale price does not exceed the price fixed by the quarter master general of India.

Explanation "canteen stores means" means the goods specified in schedule II of the Act, but excluding such goods as the State Government may by order specify from time to time.

⁹(2) Omitted w.e.f. 1.4.99.

- (3) Sales of goods by a sub-contractor in the course of execution of a works contract which is being executed by him either in whole or in part, for and on behalf of a contractor and in respect of which the tax has been paid by the sub-contractor.
- (4) Sales of goods by a sub-contractor in the course of execution of a works contract which is being executed by him either in whole or in part, for and on behalf of a contractor and in respect of which the tax has been paid by the contractor.
- (5) Sales in contravention of the provisions of clause (a) or clause (b) of sub-section (2) of Section 9 of goods purchased by a registered dealer for use as raw material in respect of the purchase price of which he is liable to pay a penalty, imposed on him under sub-section (3) of the said section.
- (6) Sales by a registered dealer of goods to another such dealer for use as raw material or incidental goods in accordance with the proviso to sub-section (3) of Section 9.

Rule 36: Period for return of goods

The period for the return of goods by a purchaser for the purpose of clause (z) of Section 2 shall be six months from the date of purchase of such goods.

Rule 37: Payment of tax

(I) every dealer, other than dealer to whom sub-rule (2) applies, by whom tax is payable under the Act shall pay the tax quarterly. The tax due for any quarter shall be paid before furnishing the return for that quarter.

¹⁰(2) | (a) every registered dealer who is liable to pay tax under the Act ordinarily at

9 Sub-rule (2) omitted by Noti. No.16, dt. 31.3.99 w.e.f. 1.499. Prior to omission it read as under:

'Sales of medicines, medical, surgical, veterinary instruments or equipments to -

- (a) Any officer of the State Government or Central Government;
- (b) The Chief Executive Officer by whatever name called, of a local body;
- (c) Secretary of the Indian Red Cross Society or any branch thereof;
- (d) Officer incharge of a charitable hospital and dispensary receiving grant-in-aid from the State Government;
- (e) Officer incharge of any private non-aided hospital or dispensary recommended by the civil surgeon of the district for the purpose and specially authorised by the Commissioner in this behalf subject to the guarantee that such hospital or dispensary provides medicines free to the poor:

Provided that -

- (i) in respect of every such sale to an officer specified in items (a), (b) or (c) such Officer shall certify that the medicines, the medical, surgical or veterinary instruments or equipments are intended for bonafide use in any hospital or dispensary including a veterinary hospital or dispensary located within the State in his jurisdiction or for free distribution in connection with the scheme for the prevention, control or treatment of disease;
- (ii) in respect of sales to a hospital or dispensary specified in item (d) above the selling dealer shall produce a certificate from the District Medical Officer of the district in which such hospital or dispensary is located that such hospital or dispensary is receiving grant-in-aid from the State Government; or
- (iii) in respect of sales to a hospital or dispensary specified in item (e) the selling dealer produces a declaration from the concerned hospital or dispensary that such hospital or dispensary is providing medicines free to the poor. ,

10 Sub-rule 2 substituted vide Noti. No.16, dt. 17.2.2000 wef. 17.2.2000. Prior to omission it read as under.

the rate of rupees twelve thousand per quarter or rupees forty eight thousand per annum or above and who is required to furnish quarterly returns shall pay before 10th of the second and third month respectively of every quarter an amount equal to -

- (i) The actual amount of tax payable by him for the first and second month of that quarter; or
- (ii) one third of the tax deposited in respect of the corresponding quarter of the preceding year.

Provided that for the last month of the last quarter the dealer specified shall pay, either an amount equal to one third of the tax deposited in respect of the last quarter of the preceding year or the actual amount of tax payable for the first twenty five days, for the first twenty five days, before the last day of such last month.

The balance of the amount of tax due from him for a quarter, according to the return, shall be paid on or before the date prescribed for furnishing of such return.]

(b) Every registered dealer who is required to furnish annual return under the provisions of clause (b) of sub-rule (1) of Rule 19 shall pay the tax quarterly. The tax payable for such quarter shall be paid within thirty days of the expiry of each quarter.

11(4) A dealer to whom permission has been granted under Rule 25 to furnish returns for different periods in lieu of quarterly returns, shall pay the tax for the period and by the dates specified in the order in Form 25.

Rule 38: Payment of tax in respect of adat transactions

Unless a principal selling goods through an adatiya declares in a declaration in Form 28 or 30 before the appropriate Commercial Tax Officer that the goods he despatched to his adatiya are either tax paid goods or taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods, as the case may be, on the sale price of which he would himself pay the tax and sends a copy of such declaration to the adatiya and such declarations are produced before the assessing authority by the adatiya at the time of his assessment, the adatiya shall be responsible to pay the tax on the sales in his adat of all goods belonging to the principal.

"(2) (a) Every registered dealer who is liable to pay tax under the Act ordinarily at the rate of rupees twelve thousand per quarter or rupees forty eight thousand per annum or above and who is required to furnish quarterly returns shall pay before the 10th of the second and third month respectively of every quarter an amount equal to -

- (i) The actual amount of tax payable by him for the first and second month of that quarter; or
- (ii) one third of the tax deposited in respect of the corresponding quarter of the preceding year.

The balance of the amount of tax due from him for a quarter, according to the return, shall be paid on or before the date prescribed for furnishing of such return.

(b) Every registered dealer who is required to furnish annual return under the provisions of clause (b) of sub-rule (1) of Rule 19 shall pay the tax quarterly. The tax payable for such quarter shall be paid within thirty days of the expiry of each quarter."

It should be sub-rule (3).

Rule 39: Restrictions and conditions subject to which the tax payable by a registered dealer shall be deemed to have been paid

The State Government in the Commerce and Industries Department shall make a scheme and lay down the procedure for the purpose of sub-section (5) of Section 32.

Rule 40: Method of payment

(1) every dealer or person shall pay the amount of tax, penalty, fee, composition money, interest. or any other amount due from or imposed upon him, direct into the Government Treasury or at the branch of the State Bank of India or the branch of the State Bank of Indore which for the time being. is transacting treasury business of the Government of Chhattisgarh either in cash or by a cheque or bank draft drawn on any scheduled bank. Subject to the provisions of sub-rule (6) no payment of any such amount shall be accepted at the office of the Commercial Tax Officer or any other authority appointed by or under the Act:

¹³[proviso Omitted]

(2) Where payment is made in cash every such payment shall be accompanied by a treasury receipted challan in Form 39 in quadruplicate, challan form shall be obtainable at the office of any Commercial Tax Officer.

(3) Where payment is made by cheque or bank draft.-

(a) The cheque or bank draft shall be crossed and made payable to the Government of Chhattisgarh with the following endorsement:

'Pay to Government of Chhattisgarh under head 040-commercial tax'

(b) The cheque or bank draft shall be tendered to the bank along with challan in Form 39 in quadruplicate duly filled in. Encashment of the cheque or bank draft and crediting of the amount of such cheque or bank draft into Government account shall be governed by the rules of the bank for the time being in force;

(c) The cheque or bank draft shall be payable on the date of presentation and shall not be post-dated;

(d) The date on which adjustment is made and the amount covered by the cheque or bank draft is credited by the bank into Government account by challan, shall be deemed to be the date of payment of the amount to which the cheque or bank draft relates.

(4) Where payment of any amount under sub-rule (2) or sub-rule (3) is made into the bank directly, the challan presented by the dealer need not be passed by the Treasury Officer or the Commercial Tax Officer concerned and it shall be directly accepted by the bank.

(5) On crediting the amount to Government account, the bank shall return to the dealer the original and duplicate copies of the challan duly signed and forward the triplicate copy directly to the Commercial Tax Officer concerned and retain the quadruplicate copy, to be forwarded to the Treasury Officer with the daily account.

13 Proviso omitted w.e.f. 29.01.2003. By Noti. No.8. dated 29.01.2003. Earlier to omission, proviso read as under :-

"Provided that where the dealer is the Central or a State Government or any of their departments, the payment may be made by book adjustment and intimation thereof sent to the appropriate Commercial Tax Officer within thirty days of such payment."

(6) Notwithstanding anything contained in sub-rule (I) any amount up to such a limit that the Commissioner with the previous approval of the State Government. Notify .may be paid in the office of the appropriate Commercial Tax Officer.

Rule 41: Notice of demand and payment of tax in advance of assessment and the manner of its payment

- (1) The notice under sub-section (3) of Section 33 shall be in Form 40.
- (2) The amount of the tax payable under Section 33 shall be paid in the manner laid down in Rule 40.
- (3) The tax demanded in the notice in Form 40 shall be payable within seven days from the date of the service of the notice.

Rule 42: Payment of sums deducted under Section 34 and Section 35.

(1) (a) Where a deduction of any amount is made by a person under sub-section (I) of Section 34 he shall issue a certificate in Form 41 in duplicate to the dealer selling or supplying the goods; .

(b) Where a deduction of any amount is made by a person under sub-section (1) of Section 35. he shall issue a certificate in Form 42 in duplicate to the dealer selling or supplying the goods.

(2) The amount deducted under sub-section (1) of Section 34 or sub-section (1) of Section 35 by a purchaser shall be deposited by him in the Government Treasury by challan in Form 39 in quadruplicate. ¹⁴[The deposit shall be made by tenth day of the following month] One copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the appropriate Commercial Tax Officer and other two copies shall be returned to the purchaser duly signed as proof of payment. Out of the two copies received one copy shall be send by the purchaser to the appropriate Commercial Tax Officer.

(3) Notwithstanding anything contained in sub-rule (1) of Rule 19, the dealer supplying or selling goods to the person shall. Unless the contrary is proved, be deemed to have paid tax on the turnover of goods sold to the person, if he furnishes one copy of the certificate in Form 41 or in Form 42. as the case may be. as if he had credited the amount of tax with the treasury by challan. The certificate shall be filed along with the return in Form 12 if the taxable turnover is included in the return or separately, if it is received late from the person.

¹⁵[**Rule 42-A -Deduction of sum under section 34 and section 35 at a lesser rate or of lump sum amount –**

(1) For obtaining a certificate under section 35-A, the dealer or the contractor, as the case may be, shall make an application to the appropriate Commercial Tax Officer in form 42-A within thirty days from the supply of goods or commencement of the execution of works contract.

The words 'The deposit shall be made within ten days from the date of deduction' substituted for the words 'The deposit shall be made within ten days from the date of issuing certificate in form 41' by Noti. No.8, dt. 9.2.99 w.e.f. 9.2.99. Further, for the word .within ten days from the date of deduction', 'by tenth day of the following month' is substituted by Notification No.85 dated 24.07.2002.
Rule 42-A inserted by noti. no.64 Ilt 23-7-2001

(2) The Deputy Commissioner. Commercial Tax may, for reasons to be recorded in writing condone the delay in submission of the application.

(3) On receipt of the application the Commercial Tax Officer shall, verify the particulars mentioned in the application and send his report to the Deputy Commissioner of Commercial Tax within fifteen days of the receipt of application]

Rule 43: Issue of tax clearance certificate

(1) Any dealer required to furnish the clearance certificate under Section 36 shall make an application in Form 43 to the appropriate Commercial Tax Officer for grant of such certificate and shall obtain a written acknowledgment therefore from the said officer.

(2) (a) On receipt of the application, the appropriate Commercial Tax Officer shall grant a tax clearance certificate in Form 44 to the dealer or reject the application within one month from the date of receipt of the application. An application for a tax clearance certificate shall be rejected, if the dealer is either in arrears of a tax or has not furnished a return for any period which is pending for assessment.

(b) Where an application is rejected, the appropriate Commercial Tax Officer shall specify the amount of arrears outstanding against the dealer. If the arrears are paid the tax clearance certificate shall be given to the dealer. The certificate shall be prepared in duplicate. One copy shall be given to the dealer and the other copy will be retained by the appropriate Commercial Tax Officer for his record. Where an application is rejected the appropriate Commercial Tax Officer shall immediately intimate this fact to the officer specified at serial No. 1 of application in Form 43.

(3) The tax clearance certificate granted under clause (a) of sub-rule (2) shall be valid for a period of one year from the date of its issue.

(4) Where facility to pay any amount in instalments has been granted to a dealer under sub-section (6) of Section 32 or where the recovery of any amount due has been stayed by any competent authority, such amount shall not be treated as an amount in arrears for the purposes of this rule unless the dealer has failed to pay any instalment due from him.

Rule 44: Notice for recovery from third parties

Where Commissioner or any Officer other than an inspector appointed to assist him under Section 3 proceeds under Section 38 to recover any tax, interest, penalty or fee outstanding against a dealer from any other person from whom any amount is due to such dealer or who holds or may hold any money for or on account of such dealer, he shall issue a notice in Form 45.

Rule 45: Reconciliation of payments

In the first week of each month, the appropriate Commercial Tax Officer shall prepare a statement of the collections of revenue and shall forward it to the Treasury Officer for verification. If any discrepancy is discovered at the time of verification, the appropriate Commercial Tax Officer shall send the necessary records to the Treasury Officer for reconciliation of accounts.

Rule 46 : Restrictions and conditions subject to which an assessment may be made under sub-section (2) of Section 27 and issue of intimation of acceptance there under

(1) A registered dealer shall not be assessed summarily if he is found to have concealed his turnover or has evaded payment of tax.

(2) A registered dealer other than a registered dealer referred to in sub-rule (1) shall be assessed summarily under sub-section (2) of Section 27.

16[.....]

(4) The Commissioner shall direct every year that five per cent of the dealers in each circle. to be selected on sample basis in the manner decided by the Commissioner who are eligible for summary assessment, be assessed under sub-section (3) or sub-section (4) of Section 27, as the case may be.

Rule 47: Notice under sub-section (3) of Section 27

The notice required to be issued under sub-section (3) of Section 27 shall. as far as may be in Form 46 and the date fixed for compliance therewith shall not ordinarily be less than thirty days from the date of service thereof.

Rule 48: Manner of assessment, Re-assessment and imposition of penalty

(1) Where -

- (a) a registered dealer has rendered himself liable to tax and penalty under Section 21; or
- (b) a dealer has failed to comply with a notice issued under sub-section (1) of Section 26; or
- (c) a registered dealer has failed without sufficient cause, to furnish prescribed returns for any period by the prescribed date as required by sub-section (1) of Section 26; or
- (d) a registered dealer has rendered himself liable to a best judgement assessment under clause (a) or (b) of sub-section (5) of Section 27; or
- (e) a dealer has rendered himself liable to best judgement assessment under sub- section (6) or sub-section (7) of Section 27; or
- (1) a dealer being liable to pay tax, has wilfully failed to apply for registration; or
- {g) the sale or purchase of goods by a dealer during any period has been under assessed or has escaped assessment or has been assessed at a lower rate or any deduction has been wrongly made therefrom or a set-off has been wrongly allowed within the meaning of sub-section (1) of Section 28. or sub-section (1) of Section 29, as the case may be; or
- (h) a dealer has concealed his turnover of sales or purchase in respect of any goods or has furnished a false return,

then in every such case, the assessing authority shall serve on the dealer a notice which shall, as far as may be, be in Form 47 specifying the default, escapement or concealment, as the case may be, and calling upon him to show cause by such date,

16 Sub-rule of 46 deleted by Notification No.71, dt. 23.09.2004 w.e.f. 04.09.2004, Prior deletion, it read as under:

(3) An intimation of acceptance under clause (b) of sub-section (2) of section 27 shall be sent to the registered dealer within 180 days of furnishing his return.

Ordinarily not less than thirty days from the date of service of the notice as may be fixed in that behalf. why he should not be assessed or re-assessed to tax and /or penalty should not be imposed upon him and directing him to produce on the said date his books of accounts and other documents which the assessing authority may require and any evidence which he may wish to produce in support of his objection :

Provided that no such notice shall be necessary where the dealer, having appeared before the assessing authority, waives such notice.

(2) On the date fixed in the notice issued under sub-rule (I) or in case the notice is waived on such date which may be fixed in this behalf, the assessing authority shall, after considering the objections raised by the dealer and examining such evidence as may be produced by him and after taking such other evidence as may be available. Assess or reassess the dealer to tax and/or impose penalty or pass any other suitable order.

(3) In making an assessment to the best of his judgement under sub-section (5) or sub- section (7) of Section 27 the assessing authority shall, as far as practicable. have due regard to the extent of the business carried on by the dealer, the surrounding circumstances and all other matters which may be of assistance in arriving at a fair and proper estimate of the taxable turnover of the dealer .

(4) Any declaration or certificate required to be filed under the Act or the rules or any notification issued there under 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 omission or to remove the defects occurring in such declaration or certificate or to furnish a fresh declaration or certificate.

Rule 49: Notice under sub-section (3) of Section 9, sub-section (6) of Section 22, sub- section (1) of Section 24, sub-section (9) of Section 32, sub-section (2) of Section 42, sub-section (4) of Section 44, sub-section (2) of Section 51 and Rule 93

(1) Where -

- (a) a registered dealer having purchased declared goods for use as raw material for the manufacture of other goods for sale utilises them for any purpose other than the purpose specified in sub-section (2) of Section 9; or
- (b) a dealer without reasonable cause fails to get himself registered within the .prescribed time as required by sub-section (I) or sub-section (2) of Section 22; or
- (c) A person who has been granted a provisional registration certificate under Section 24, Having purchased raw material on payment of tax, in accordance with clause (a) of sub-section (2) of Section 9. fails to start selling goods manufactured by him within the period specified in the certificate or within the period extended by the Commissioner, as the case may be; or
- (d) a dealer fails to pay the tax assessed or penalty imposed on him or any other amount due from him within the time specified therefore in the notice of demand and the dealer has not obtained any order under sub-section (8) of Section 32 or has failed to pay tax or penalty in accordance with the order passed under sub- section (8) of Section 32; or
- (e) A dealer. Whose turnover exceeds rupees one lac fifty thousand in any year? Contravenes the provisions of sub-section (I) of Section 43; or
- (I) a registered dealer having filed declaration as required by sub-section (I) of Section 44 fails to send a previous intimation under sub-section (3) of Section 44; or

- (g) A dealer has not accounted for any goods in the books. Registers or accounts maintained by him in order to sell them with a view to evade payment of tax: or
- (h) Any clearing or forwarding agent fails to furnish any particulars in respect of any transaction of any dealer with him as required under Section 57: or (i) a dealer contravene the provisions of any rule made under the Act.

Then, in every such case, the assessing authority or the authority competent to impose penalty, as the case may be, shall serve on the dealer or the person, as the case may be, a notice which shall, as far as may be in Form 48 specifying the default and calling upon him to show cause by such date'. Ordinarily not less than fifteen days from the date of service of the notice, as may be fixed in that behalf, why a penalty should not be imposed upon him and why the declaration furnished by him under sub-section (I) of Section 44 be not annulled and may require him to produce any evidence which he may wish to produce in support of his objection:

Provided that no such notice shall be necessary when the dealer or the person, as the case may be, having appeared before the assessing authority or the authority competent impose penalty. As the case may be waives such notice.

(2) On the date fixed in the notice issued under sub-rule (I) the assessing authority or the authority competent to impose penalty. As the case may be shall. After considering objections raised by the dealer or the person, As the case may be, and examining such evidence as may be produced by him and after taking such other evidence as may be available. Impose a penalty and/or annul the declaration or pass any other suitable order. An authenticated copy of the order shall be served on the dealer or the person. as the case may be.

Rule 50: Notice under sub-section (3) of Section 28

Where the licence fee, Registration fee or exemption fee payable by a dealer under the Act has escaped levy or has been charged at a lower rate. The Commissioner shall serve on such dealer a notice in Form 47 specifying the amount of fee due from him, and calling upon him to show because why such amount should not be levied and/or penalty should not be imposed, after considering the objections. If any raised by the dealer and after making such enquiry as he may deem necessary. The Commissioner shall pass such order as he thinks fit.

Rule 51: Form of order of assessment

- (1) The order of assessment or re-assessment shall be in Form 49.
- (2) An order imposing a penalty or fee as the case may be under any of the provisions of the Act. Or of the Rules made there under in respect of any period may be incorporated in the order of assessment relating to that period unless it is passed separately.
- (3) An authenticated copy of the order mentioned in sub-rules (I) and (2) shall be served on the dealer.

Rule 52: Payment of tax and penalty or fee or any other amount

(1) Subject to the other provisions of these rules if any sum is payable by a dealer or a person under any of the provisions of the Act or the rules made there under the assessing

authority shall serve a notice in Form 50 upon him specifying a date, not less than thirty days from the date of service of the notice on which payment shall be made, and it shall also fix a date on or before which the dealer or the person, as the case may be, shall produce or send the treasury receipted challan in proof of payment of such sum:

Provided that where an order has been passed under Section 61 or Section 62 and the sum payable by the dealer or person under the Act or the rules has been quantified by the authority passing such order, the balance, if any, or the additional amount, if any, remaining to be paid as a consequence of such order shall be paid by the dealer or person within thirty days from the date of service of such order on him and he shall within the said period produce or send the treasury receipted challan in proof of payment of such sum to the original assessing authority:

Provided further that where a dealer is the Central or a State Government or any of their departments, the payment may be made in the manner provided in Rule 40.

(2) The notice in Form 50 to be served upon a dealer under sub-rule (1) shall be accompanied by a challan in Form 39 in quadruplicate and the particulars shall be filled therein except the particulars of the amount to be paid by the dealer in one copy thereof as a specimen.

Rule 53: Fraction of a rupee to be rounded of

If the amount of tax and or penalty or interest includes a fraction of a rupee, a fraction of a rupee of and above fifty paise shall be rounded to the nearest rupee and a fraction of a rupee below fifty paise shall be omitted.

Rule 54: Recovery of tax, penalty, Interest, fee or any other sum payable under the Act from defaulting dealer or person

If after the expiry of the date fixed under Rule 41 or Rule 52 or when the date is extended under sub-section (8) of Section 32 after the expiry of the extended date any amount of tax Penalty, interest fee or any other sum payable under the Act by a dealer or person assessed. Imposed or computed or payable, as the case may be, or any part thereof remains unpaid. The assessing authority shall apply to the competent authority to recover such amount as an arrear of land revenue.

Rule 55: Notice for recovery of modified amount under sub-section (14) of Section 32

The intimation required to be given to the dealer or the person, as the case may be, and the authority by whom or under whose order the recovery is to be made shall as far as possible. be in Form 51 and shall be given within six months from the date of assessment order passed on appeal or revision under Section 61 or Section 62 or on rectification of mistake under Section 71.

Rule 56: Report of recovery of tax, penalty or fee by the recovering authority

After taking necessary action, the authority by whom or under whose order the recovery has been made shall report to the assessing authority the amount, if any, recovered and the number and date of the challan under which it is credited into the treasury .

Rule 57: Assessment case record

(1) The papers relevant to the making of an assessment in respect of any particular dealer shall form an assessment case record and shall be arranged in two separate classes of files 'A' and 'B' which shall be kept together. The A. class file shall contain important papers such as order sheets returns challans notices, assessment orders documents copies of decisions on appeal or revision. The 'B' class file shall contain the declarations and all other papers like rough calculations enquiries from other districts.

(2) The 'A' class files shall be preserved for 12 years and the 'B' class files for three years from the date of disposal of the case or if the appeal. Revision or reference is made from the date of order in appeal revision or reference as the case may be.

Rule 58: Refund payment order

When an order directing the refund of any amount has been made, the assessing authority, other than an Assistant Commercial Tax Officer shall if the dealer desires payment in cash, issue to him a refund payment order in Form 52 for such amount as may remain after deducting any amount in respect of which a notice under sub-section (6) of Section 32 has been issued or which has been authorised to be adjusted under Rule 59. The said officer shall at the same time forward a copy of the refund payment order to the Treasury Officer concerned:

Provided that where the amount for which the refund payment order is issued exceeds rupees five thousand, such refund payment order shall be crossed and made "Account Payee" .The refund payment order shall be crossed at the top corner and made" Account Payee" in red ink.

Rule 59: Refund adjustment order

(1) If the dealer desires payment by adjustment against any amount subsequently payable by him, the assessing authority referred to in Rule 58 shall issue a refund adjustment order in Form 53 authorising the dealer to deduct the sum to be refunded from amount payable in respect of the next return period or periods following that in which the refund is sanctioned.

(2) If the authority empowered to grant a refund is required under sub-section (4) of Section 39 to apply the refundable amount or part thereof towards the recovery of tax, penalty, licence fee, interest or pan thereof due under the Act or the repealed Act or the Central Sales Tax Act, 1956 (No. 74 of 1956) or under the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976 (No. 52 of 1976) it shall issue a refund adjustment order in respect of the amount so required to be applied authorising the dealer to deduct that amount from the amount payable in respect of tax, penalty, licence fee, interest under the said Act or the said Acts, as the case may be.

(3) The refund adjustment order shall be made out in triplicate, one copy shall be issued to the dealer, second copy marked at top in red ink as 'for use in treasury only' to the Treasury Officer and the third copy shall be retained by the assessing authority referred to in Rule 58.

Rule 60: Submission of refund adjustment order with the return

In support of any claim for deduction according to Rule 59, the dealer shall attach his copy of the refund adjustment order to the next return to be furnished by him under the Act or under the Central Sales Tax Act. 1956 (No .74 of 1956) or under the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam. 1976 (No. 52 of 1976) or to the challan showing the credit into the treasury of the amount of which a notice under sub- section (6) of Section 32 or under the relevant provisions contained in the Central Sales Tax Act. 1956 (No. 74 of 1956), or under the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam. 1976 (No.52 of 1976), as the case may be, has been issued.

Rule 61: Intimation of book numbers

Every assessing authority referred to in Rule 58 issuing refund payment order or adjustment order shall intimate the numbers of the books thereof in use for the time being to the Treasury and Sub-treasury Officer within his jurisdiction.

Rule 62: Order sanctioning interest on delayed refunds

Where a refund payment order is issued under Rule 58 the authority issuing such order shall simultaneously record an order sanctioning the interest payable under sub-section (5) of Section 39 if any, on such refund specifying therein the amount of refund, the payment of which was delayed. the period of delay for which such interest is payable and the amount of interest payable by the State Government and shall communicate the same to the dealer to whom the interest is payable.

Rule 63: Interest payment order

Where an order for the payment of interest on delayed refunds under Rule 62 has been made, the sanctioning authority shall issue to the dealer concerned an interest payment order in Form 54 and shall at the same time forward a copy of the interest payment order to the Treasury Officer concerned.

Rule 64: Procedure for remission of tax

(1) Where a registered dealer has suffered financially on account of riot, accidental fire or through natural calamities in any year he may apply in writing to the appropriate Commercial Tax Officer for remission of the amount of the tax payable by him, ordinarily within ten days from the date of such occurrence.

(2) The application shall contain the following particulars -

- (i) Name and address of the dealer with registration certificate number and date;
- (ii) Nature of incident and date of occurrence;
- (iii) Estimated amount of financial loss suffered;
- (iv) Whether the goods or the business premises were insured against risk of fire or other accidents and if so, whether a report was made to the insurance authorities;
- (v) Whether a report was made to the police authorities or to the Collector or any Magistrate if so when;
- (vi) Amount of remission of tax prayed for.

The application shall be accompanied by an inventory of goods and property damaged or destroyed showing the cost of goods and the estimated value of the property so damaged or destroyed.

(3) Within ten days of the receipt of the application, the appropriate Commercial Tax Officer shall visit the spot and enquire the cause of the incident, the property destroyed or damaged and the extent of financial loss suffered by the dealer. On completion of the enquiry he shall forward the application along with his report to the Commissioner. The appropriate Commercial Tax Officer shall also forward to the Commissioner, a copy of the return for the year or the assessment order for the period or for the year, as the case may be, during which such incident took place.

(4) The Commissioner shall scrutinise the report and may call for such further information as he may deem necessary, and thereafter on receipt of the copy of the assessment order and on considering all the facts of the case, he may remit such amount of the tax payable by the dealer for the year concerned as the circumstances of the case warrant:

Provided that if the amount to be remitted exceeds rupees ten thousands the remission shall not be made without the previous sanction of the State Government:

Provided further that the remission shall not be made under this rule except when the loss suffered by the registered dealer is in respect of his stock in trade or business premises.

Rule 65: Refund of tax on declared goods

(1) The tax levied under Section 9 or Section 10 in respect of the sale or purchase inside the State of any declared goods shall, if such goods are sold in the course of inter-State trade or commerce, be refunded in the manner and subject to the conditions prescribed in this rule to the dealer who has made the inter-State sale and has paid tax under the Central Sales Tax Act 1956 (No. 74 of 1956) in respect of such sale.

(2) Every such dealer who claims refund under this rule shall. Within the time allowed in sub-rule (3) submit to the assessing authority a statement in Form 55.

(3) The statement referred to in sub-rule (2) shall be submitted so as to reach the assessing Authority -

- (i) in the case of sale of goods, in the course of inter-State trade or commerce falling within clause (a) of Section 3 of the Central Sales Tax Act, 1956 (No.74 of 1956) not later than three month from the date on which the movement of the goods from this State to any other State commenced, and
- (ii) in the case of any such sale falling within clause (b) of Section 3 of the said Act, not later than three month\$ from the date on which the sale was effected by transfer of documents of title to the goods.

(4) On receipt of the statement in Form 55 the assessing authority shall, if it is satisfied after such scrutiny of the accounts and after such enquiry as it considers necessary that the claim is admissible. Pass an order refunding the tax. If the statement submitted appears to the assessing authority to be incorrect, incomplete or otherwise not in order it shall, after making such enquiry and after giving the dealer a reasonable opportunity of being heard, pass such order thereon as it thinks fit.

Rule 66: Particulars required in a bill or cash memorandum

(1) every dealer who is required under sub-section (1) of Section 43 to issue a bill or a cash memorandum shall specify in the bill or cash memorandum issued by him the full name and style, the address of his place of business and the number of his registration certificate, the particulars of goods sold and the sale price thereof, and shall for each year

serially number such bill or cash memorandum and where the sale price is rupees one thousand or more the dealer shall also enter in the bill or cash memorandum the full name and address of the buyer and his registration certificate number, If any, every such dealer who has sold goods against a declaration if any, shall also indicate the nature of the declaration by entering in the bill or cash memorandum the words "for resale" or "for manufacture". as the case may be, 17 (2) A registered dealer required to issue a bill, cash memo or invoice under sub-section (3) or sub-section (4) of Section 43 shall. for each sale of goods effected by him to another registered dealer, issue a bill, cash memo or invoice entering all the particulars as specified in sub-rule (1) and also' record a statement as referred to in sub-section (3) of Section 43. The statement may be recorded by affixing a rubber stamp which read as follows:

"Goods sold are manufactured by industrial unit holding eligibility certificate/eligible for exemption and are exempt from payment of tax -Commercial Tax not paid"

Every such dealer shall also maintain the counterfoil or duplicate of each of such bill, cash memo or invoice and preserve it till the completion of assessment.

Rule 67: Acceptance of declaration or certificate

No selling registered dealer shall refuse to accept any declaration or certificate furnished by a purchasing registered dealer in accordance with any provision of the Act or Rule made or any notification issued there under.

Rule 68: Maintenance of accounts of goods by dealers

(1) Every dealer liable to pay tax under the Act shall maintain correct accounts of his purchases. sales and stocks in respect of different kinds of goods subject to different rates of tax under the Act and every manufacturer liable to pay tax under the Act shall maintain correct day to day accounts of his purchases, sales and stocks in respect of raw materials and finished goods :

Provided that the dealer licensed under Section 18 shall not be required to maintain any accounts in respect of any goods mentioned in Schedules I and IV.

(2) Where a dealer sells goods and renders service also, he shall maintain separate accounts showing the sale price of goods sold and the sum charged for the service.

Rule 69: Initiation of proceedings for determination of liability

(1) The proceeding for determination of liability of a dealer under sub-section (1) of Section 6 shall be initiated by issue of a notice in Form 56.

(2) The order determining the liability of a dealer under sub-section (1) of Section 6 shall be in Form 57. A copy of such order shall be served on the dealer within seven days from the date of passing that order.

Rule 70: Production of documents and furnishing of information by dealers

The Inspecting Officer other than a Commercial Tax Inspector appointed under Section 3, for requiring a dealer for the production of his accounts under clause (a) of sub-section (3) of Section 45 may. by serving notice in Form 56 require such dealer to produce before him any accounts or documents or registers or to furnish any information relevant to the financial transactions of dealer or relating to profits derived from the business of any firm or to the stocks of goods or purchase, manufacture, sales and deliveries of goods by the dealer, as may be necessary for the purpose of the said Section.

17 The existing rule renumbered as sub-rule (1) & sub-rule (2) inserted by Noti. No. 8. dt. 9.2.99 w.e.f. 9.2.99

Rule 71: Notice of inspection

Unless the Inspecting Officer referred in Rule 70 in his discretion 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, so far as possible, have due regard to the convenience of the dealer.

Rule 72: Retention of seized books of accounts, registers and documents

(1) If the Inspecting Officer seizes any books of accounts, registers or documents under sub-section (4) of Section 45, he shall give a written acknowledgment of the same specifying in brief the particulars of the records so seized.

(2) The regular accounts that is to say cash book and ledger of a dealer seized by the inspecting officer shall be scrutinized and returned to the dealer within a period of 180 days. If the scrutiny is not completed within the aforesaid period, the said authority may retain such accounts for a further period not exceeding 60 days, after recording reasons in writing therefore and after obtaining permission in writing from an Officer not below the rank of an Assistant Commissioner. Other books of accounts, registers and documents shall be retained as evidence till final decision in the case of the dealer.

(3) The request requisitioning the services of a police officer under sub-section (7) of Section 45 shall be in Form 58.

Rule 73: Procedure for release or disposal by way of sale of goods seized under sub- section (6) of Section 45.

(1) Where any goods are released under clause (d) of sub-section (6) of Section 45, the officer releasing the goods shall obtain a receipt therefore from the dealer or person from whom the goods were seized.

(2) The goods required to be disposed of by sale under clause (g) of sub-section (6) of Section 45 shall be disposed of in the manner laid down, for sale by or under the Chhattisgarh Land Revenue Code, 1959 (No.20 of 1959).

(3) (a) Where any goods stored or kept by a dealer or person in any of the premises referred to in clause (a) of sub-section (6) of Section 45 and disowned by such dealer or person are seized under the said sub-section, the particulars of such goods and the information about the seizure thereof shall be published in the form of a notice in the local newspapers.

(b) If no person claims the ownership of goods referred to in sub-clause (a) within fifteen days of the date of publication of the notice, such goods shall be put up for sale in auction by issue of a public notice. On the sale of such goods, the sale proceeds shall be deposited in the Government treasury as 'revenue deposit'.

(4) A dealer or person claiming ownership of the goods seized under clause (a) of sub- section (6) of Section 45 or the person from whom the goods are seized shall file his objection, if any, under clause (i) of the said sub-section within fifteen days of the seizure of goods or of the publication of notice referred to in clause (a) of sub-rule (3) , whichever is later .

Rule 74: Conditions for requiring a dealer or class of dealers to maintain accounts in different forms and manner

If the Commissioner considers it necessary that a dealer or class of dealers shall maintain accounts including records of sale or purchase in a particular form. he shall, after recording reasons therefore in writing -

- (i) By issue of a notice in Form 59 to such dealer, direct him; or
- (ii) By issue of a notification under sub-section (2) of Section 42 direct such class of dealers, to maintain accounts in form appended to the notice/notification after the expiry of the month following that in which such notice/notification is issued.

¹⁸Rule 74-A Establishment of Check Posts and Barriers -

(1) A check post shall be set up at a place notified by the State Government or by the Commissioner under sub-section (1) of section 45-A by erecting a barrier across the road or thorough fare to enable vehicles being intercepted, detained or searched.

(2) Every transporters transporting goods notified under sub-section (4) of section 45-A (hereinafter referred to as the notified goods) shall carry with him an invoice, bill or challan or any other document indicating the name of the consignor and consignee, the place of dispatch, the place of destination and the description, quantity and value of the goods and shall be signed by the consignor.

(3) Every transporter transporting the notified goods beyond a check post or barrier shall file in triplicate, before Check Post Officer, a true and complete declaration in Form 59-A duly signed and verified by the consignor. If the check post officer is satisfied that the particulars furnished in the declaration are correct, he shall sign every copy of the declaration and put the date and mark it with seal of the check post. ~ shall then return one copy to the transporters.

Provided that if the consignor or consignees are both from States other than Chhattisgarh, the declaration will be in Form 59-A-1, the form in Quadruplicate will be issued from Check Post on payment of Rupee 1. All the four copies will be presented to the Check Post Officer. One copy of the form will be retained by the Check Post Officer and three copies of the form will be returned to the transporters. The transporters will deliver two copies of the form to the exit check post or Commercial Tax Officer nearest to the exit point of transport from Chhattisgarh. The receiving officer shall send one copy of the form to the entry check post.

(4) The transporters shall produce the declaration duly signed and dated by the said officer for inspection and checking at any other check post which may fall on the route.

(5) Of the two copies of the declarations retained at the check post, one shall be pasted in the guard file to be kept and the other forwarded to the Commercial Tax Officer in whose circle the place of business of the consignor or consignee, as the case may be, is situated.

I R Rule 74-A inserted vide Notification [08] dt. 01.05.2001

¹⁹Rule 74-AA Procedure for obtaining and keeping record of the declaration in Form 59-A -

(1) A registered dealer, shall obtain, from the appropriate Commercial Tax Officer or any other officer as may be authorized by the Commissioner in this behalf, blank declaration in Form 59-A. The counterfoil of the declaration forms shall be maintained by the dealer for a period of five years or such other period as may be specified by the Commissioner.

(2) (a) The blank declaration forms referred to in sub-rule (1) shall be available in book form, each book containing 50 of such forms in quadruplicate and may be obtained from the authority mentioned in sub-rule (1) on payment of a fee of rupees fifty or rupees one per form.

(b) For obtaining the declaration forms referred to in sub-rule (1), every registered dealer shall apply in writing in Form 59-A-2 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 bonafide use of such forms issued to the applicant on previous occasions and the bonafide nature of his requirement of forms on the present occasion.

(c) The application in Form 59-A-2 shall be accompanied by a copy of the treasury receipted challan in Form 3) in respect of the fee payable therefore under clause (a):

Provided that where the fee payable does not exceed Rupees Two hundred at any one 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 acknowledgement 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;

(f) If the Commercial Tax Officer is satisfied that the applicant at the time of making application has defaulted in furnishing the returns under the Chhattisgarh Commercial Tax Act, 1994 (No.5 Of 1995) or under the Central Sales Tax Act, 1956 (Act No.74 of 1956) or under the Chhattisgarh Sthaniya Khsetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976 (No..52 of 1976) for any quarter of the year during which such application is made 20[] he may withhold the issue of the declaration forms to the applicant till such time the applicant furnishes the returns for the relevant quarter.

²¹ [Proviso deleted]

19 Rule 74-AA inserted vide Notification No.8 dt. 01.05.2001.

20 The word 'or is in arrears of any dues under the above Acts in respect of any period, for which he has been assessed to tax' omitted by Notification No.13, dt. 14.05.2001.

21 Proviso omitted by Notification No.13, dt. 14.05.2001. The omitted proviso is as under:

"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

(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 applied for, he may issue such forms 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.

(3) Every such registered dealer to whom declaration in Form 59-A is issued shall maintain in a register in form 59-A-3 a true and correct account of every such form. 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 59-A-3 and take such other steps to issue public notice of the loss, Destruction or theft.

(4) Where a declaration form either blank or duly completed is lost while it is in his custody before dispatch or lost in transit the dealer shall, besides taking action prescribed under sub-rule (3) furnish to the said authority, from whom the said forms were obtained, a reasonable security by way of an indemnity bond in form 59-A-4 separately for each form so lost, against any possible misuse of the said form.

(5) 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 under sub-rule (3).

(6) Any unused declaration forms remaining in stock on the date of closure of business or on the date of making an application for cancellation of his registration certificate or registration certificate is cancelled otherwise, as the case may be, shall be surrendered to the issuing authority by such dealer within seven days of such date.

(7) The Commercial Tax Commissioner 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.

(8) When a notification declaring a form of a particular series, design or colour obsolete and invalid is published under sub-rule (7), all registered dealers shall, on or before the date with effect from which the forms are so declared 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;

²²[proviso Omitted]

²³[The dealer shall render the account of old forms issued to him at the end of each quarter to the appropriate Commercial Tax Officer.]

(9) 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 59-A-5.

Forms in such numbers and subject to such conditions and restrictions as he may deem fit to impose to impose after charging a fee of Rupee one per form. "

22 Proviso omitted by Notification No 13. dt 14.05.2001. The Omitted proviso is as under: -

"Provided that new forms shall not be issued to 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."

23 Inserted by Notification No 13. dt 14.05.2001.

24 Rule 74-B Procedure for seizure and release of goods or the vehicle along with the goods and disposal of goods or the vehicle along with the goods by sale -

(1) Where any goods or the vehicle along with the goods are seized by the Check Post Officer under sub-section (7) of section 45-A .he shall prepare a list in duplicate of all such goods or the vehicle along with the goods bearing his own signature, and signature of the transporters and shall take all the measures necessary for their sale custody. One copy of the list shall be given to the transporters.

(2) The notice under sub-section (10) of section 45-A shall, as far as be, in Form 59-A

AA

(3) Where any goods or the vehicle along with the goods are released by the check post officer under sub-sections (9), (11) and (i4) of section 45-A, he shall, on by the transporters of the goods paying expenses, if any, incurred by the check post officer for the safe custody of the goods and the incidental charges (which shall be specified in the order) order the release of goods or the vehicle along with the goods and obtained a receipt therefore from the transporters.

(4) The goods or the vehicle along with the goods required to be disposed of by sale under sub-section (15) of Section 45-A shall be disposed of in the manner laid down by or under the Chhattisgarh Land Revenue Code, 1959 (No.20 of 1959), for sales.

(5) The authorisation of the consignor or consignee for the purpose of sub-section (16) of section 45-A shall be made by the transporters in form 59-AAA.

25 Rule 74-C: Inspection and search of the vehicle -

(I) Subject to the provisions of the proviso to sub-section (6) of Section 45-A, the check post officer may, for ensuring that any vehicle is not being used for evasion of tax payable under the Act, require the transporter to stop the vehicle, and such person shall forthwith comply with such requirement and keep the vehicle stationary for so long as is required by the said officer.

(2) The said officer may, thereupon, enter and search such vehicle and inspect all goods and documents concerning the goods and documents which are being carried on such vehicle concerning the goods or the vehicle. In carrying out such search or inspection, the said officer may take assistance of any Inspector of Commercial Tax appointed under section 3 of the Adhiniyam or any other staff sub-ordinate to the said officer. The transporters shall forthwith furnish such particulars of goods and vehicle as may be required and shall render all possible assistance to the said officer in making the search or inspection. .

26 74-D: Records to be maintained and particulars to be furnished by the person transporting any goods notified under sub-section (4) of section 45-A -

(1) Every person transporting any notified goods shall keep and maintain true and correct record in respect of such goods transported by him showing the following

24. Rule 74-B inserted vide Notification No.8 dt. 01.05.2001.

25 Rule 74-C inserted vide Notification No.8 dt. 01.05.2001.

26 Rule 74-0 inserted vide Notification No.8 dt. 01.05.2001

Particulars, namely,-

- (i) Full name and address with number of registration certificate under the provisions of Chhattisgarh Commercial Tax Act. 1994, of the consignor;
- (ii) Full name and address with number of registration certificate under the provisions of Chhattisgarh Commercial Tax Act. 1994. of the consignee;
- (iii) Place from which goods dispatched;
- (iv) Destination (including district); .
- (v) Description of goods;
- (vi) Quantity or weight;
- (vii) Value of goods;
- (viii) Consignor's invoice No. and date;
- (ix) Name of the person to whom goods delivered;
- (x) Name and full address of the carrier;
- (xi) Details of the vehicle transporting goods, if any, with its No.;
- (xii) Name and address of the driver of the vehicle;
- (xiii) Name and address of the person (if any) in-charge of the goods;

And shall, if so required by an officer, not below the rank of Inspector of Commercial Tax, furnish any such particulars as he may require in respect of any transaction so far as it relates to the goods referred to above. .

(2) Where the goods have been dispatched by a consigning dealer for sale and are delivered to any person other than the consignor himself, the person transporting the goods shall ascertain and keep record of the full name and address with registration certificate number under the Chhattisgarh Commercial Tax Act. 1994 of the dealer taking the delivery or on whose behalf delivery is taken.

(3) Every person who transports any goods notified under sub-section (4) of section 45-A, shall if, so required by an officer not below the rank of Inspector of Commercial Tax, furnish to such officer particulars in respect of such goods transported by him in Form 59-8. While calling for such information the officer shall allow the person transporting the goods, time which shall not ordinarily be less than one week,

(4) All accounts, records, registers and documents relating to the above transactions shall, at all reasonable times be open to inspection by an officer not below the rank of Assistant Commercial Tax Officer or Inspector of Commercial Tax with a written permission of the Commercial Tax Officer.

(5) For the purpose of sub-rule (4) the provisions of rule 11 shall *mutatis mutandis*, be applicable.

²⁷Rule 74-E: Particulars to be given in the documents required to be carried by a transporter under sub-section (I) of section 45-CC. -

Every transporter transporting by road any goods shall give, in the documents required to be carried by him under sub-section (1) 'of section 45-CC. the particulars specified in sub- rule (I) of rule 74-0.

27 Inserted by Noti. No.50 dt. 22.04.2002 w.e.f. 22.04.2002

Rule 75: Intimation to be given and register to be maintained by clearing and forwarding agents

Every clearing and forwarding agent required to do so under the Act shall send intimation in Form 60 about his business to the appropriate Commercial Tax Officer within three months from the date, of commencement of his business. Such clearing and forwarding agent shall maintain a register in Form 61.

Rule 76: Submission of memorandum of appeal or application for revision

(1) Every appeal or application for revision shall -

- (a) be in writing;
- (b) specify the name and address of the ²⁸[appellant/applicant];
- (c) specify the date of order against which it is made;
- (d) specify the date on which order was communicated to the appellant or applicant;
- (e) contain a clear statement of facts;
- (f) specify the grounds on which appeal or revision preferred without any argument or narration and numbered consecutively;
- (g) state precisely the relief prayed for; and
- (h) be signed and verified by the appellant or applicant or an agent duly authorised by him in writing in this behalf in the following form, namely:

I.....the appellant/applicant named in the above memorandum of appeal application for revision do hereby declare that what is stated therein is true to the best of my knowledge and belief.

.....
Signature

(2) (a) The memorandum of appeal shall be accompanied by:

- (i) an authenticated copy of the impugned order; and
- (ii) a copy of the challan in proof of the payment of the amount of tax and/or penalty, in accordance with the provisions of sub-section (4) of Section 61;

(b) The application for revision shall be accompanied by an authenticated copy of the impugned order.

(3) An appeal against an order of assessment or against an order imposing penalty shall, as far as possible, be in Form 62.

(4) An application for revision shall, as far as possible, be in Form 63 and shall be presented within twelve months from the date of the order against which it is filed.

(5) The memorandum of appeal or application for revision shall be in duplicate and shall either be presented to the appellate or revisional authority or to such authority as the Commissioner may, by order, specify, by the appellant or the applicant or his agent or sent to such authority by registered post.

28 Subs. for the word 'appellant' by Noti. No.8. dt. 9.2.99 w.e.f. 9.2.99.

29when appeal or revision is presented by a person duly authorised by the appellant or the applicant as required by sub-section (1) of Section 31 it shall be accompanied by a duly stamped letter of authority appointing him as such.

(6) The memorandum of appeal or an application for reference under Section 70 shall be presented by the appellant or the applicant or by his agent to the Registrar or Clerk of Court of the Tribunal during office hours at the Tribunal's headquarters or sent to the Tribunal by registered post.

(7) An appellate authority shall, ordinarily within thirty days of the presentation of the appeal, either admit or reject it after proper examination of the impugned order and/or the record relating to such order.

Rule 77: Stay of recovery of the remaining amount

An appellate authority on admitting an appeal, having satisfied about the correctness of the payment of tax and penalty, if any, made by the appellant in accordance with the provision of sub-section (4) of Section 61, shall stay the recovery of the remaining amount pending the decision of the appeal and send an intimation thereof to the authority whose order is appealed against as also to the appellant, ordinarily within seven days from the date of the admission of the appeal.

Rule 78: Summary rejection

(1) If the memorandum of appeal or application for revision does not comply with all or any of the requirements of Rule 76 or the 30 [appellant] fails to pay in accordance with the provisions of sub-section (4) of Section 61 the tax and/or penalty in respect of which the appeal has been preferred, the appeal or application for revision may be summarily rejected:

Provided that no appeal or application for revision shall be summarily rejected under this sub-rule unless the appellant or applicant is given such opportunity as the appellate or the revisional authority thinks fit, to amend such memorandum of appeal or application for revision so as to bring it into conformity with the requirements of Rule 76.

(2) An appeal or application for revision may also be summarily rejected on any other ground which should be reduced in writing by the appellate or revisional authority:

Provided that before an order summarily rejecting an appeal or application for revision under this sub-rule is passed, the appellant or applicant shall be given a reasonable opportunity of being heard.

(3) Where an appeal is summarily rejected under sub-rule (1) on the ground that the appellant had failed to pay in accordance with the provisions of sub-section (4) of Section 61 the amount of tax and/or penalty in respect of which the appeal has been preferred, the appellate authority may. Where, it is subsequently brought to its notice that the said amount was paid before filing the memorandum of appeal but the proof of payment was not furnished therewith, readmit the appeal.

29 This para has been arranged as per original Hindi Version of the Rules.

30 Subs. for the word 'applicant' by Noli. No.8. dt. 9.2.99 w.e.f. 9.2.99.

Rule 79: Hearing

- (1) If the appellate or revisional authority does not reject the appeal or application for revision summarily, it shall fix a date for hearing the appellant or applicant or his duly authorised agent.
- (2) The said authority may at any stage adjourn the hearing of an appeal or application for revision to any other date.
- (3) If on the date fixed for hearing or any other date to which the hearing may be adjourned the appellant or applicant does not appear before the said authority either in person or through a person duly authorised by the appellant or the applicant as required by sub-section (1) of Section 31 the said authority may dismiss the appeal or application for revision or may decide it ex-parte as it thinks fit.
- (4) Where an appeal or revision is dismissed or decided ex-parte under sub-rule (3) the appellant or the applicant, as the case may be, may within thirty days from the date of communication of such other apply to the appellate or revisional authority for re- admission or rehearing of the appeal or revision, as the case may be, and if the appellate or revisional authority is satisfied that the appellant or the applicant or a person duly authorised under sub-section (1) of Section 31, was prevented by a sufficient cause from appearing when the appeal or revision was called for hearing. it may readmit or rehear the appeal or revision, as the case may be, upon such terms including terms as to cost and conditions as it may think fit.

Rule 80: Notice to person likely to be affected adversely

Before any appellate or revisional authority passes any order against any person in appeal or revision, enhancing an assessment or penalty or both it shall send or if he is present, deliver to the person a notice in Form 64 and give him a reasonable opportunity of being heard.

Rule 81: Supply of copy of order to the appellant or applicant and the officer concerned

A copy of the order 31 [passed in appeal or revision or reference to High Court) shall be supplied free of cost, to the appellant or applicant or the person affected thereby and another copy shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

Rule 82: Application for relief under sub-section (7) of Section 62

(1) Any dealer seeking relief under sub-section (7) of Section 62 shall make an application in Form 65 to the State Government. No such application shall be entertained by the State Government, unless

(a) It is accompanied by authenticated copies of the original order and of subsequent appellate and/or revisional order;

(b) A period of three years has not elapsed -

- (i) Since the date of expiry of one year from the date of order, where no first appeal or revision had been filed against such order within the time provided therefore; or
- (ii) since the date of expiry *[of] one year from the date *[of] the order in first appeal, where no second appeal or revision had been filed against such order within the time provided therefore; or
- (iii) since the date of order in revision :

31 Subs. for the words 'passed in appeal or revision' by Noli. No.8, dl. 9.2.99 w.e.f. 9.2.99.

Provided that where any application is made by a dealer after the expiry of such period, the State Government may, if it is satisfied that the dealer was prevented by sufficient cause in making the application in time, condone the delay and entertain such application;

(c) at least fifty per cent of the amount of tax and/or penalty outstanding at the time of making the application is paid and the proof of payment is furnished along with the application where the relief sought is in respect of the tax assessed or penalty imposed :

Provided that where the State Government is of the opinion that the requirement to pay fifty cent of the tax and/or penalty would cause hardship to the dealer, it may entertain the application on payment of such smaller amount that it may direct having regard to the circumstances of the case; and

(d) it is accompanied by a duplicate copy of the application along with duplicate copies of all its enclosures.

(2) On entertaining the application, the State Government may call for the report of the Commissioner on the facts and the grounds stated in the application. If on consideration of the facts of the case and the report of the Commissioner, the State Government is satisfied that there are sufficient grounds for re-opening the case, it may direct the Commissioner to initiate fresh proceedings under sub-section (1) of Section 62 and to pass appropriate order after hearing the applicant. If the State Government is not so satisfied, it shall reject the application and shall send intimation thereof to the applicant.

Rule 83: Procedure for determination of disputed questions under Section 68

(1) (a) Every dealer desirous of raising a question for determination of the rate of tax on any goods shall make an application to the Commissioner; and

(b) Every dealer before making such application shall deposit a fee of rupees one hundred and enclose with the application a copy of challan in proof of the payment of such fee.

(2) Every application referred to in clause (a) of sub-rule (1) shall -

(i) be in quadruplicate;

(ii) clearly state the facts relating to the goods in respect of which determination is sought, that is to say, their description, the use to which the goods are put to, specification thereof, raw material used in the manufacture of such goods and give a detailed description of the process of manufacture of the goods in question'

(iii) be accompanied by a sample, a copy of the sale voucher, purchase order and purchase voucher, if any;

(iv) contain the dealer's contention regarding the rate of tax and the entry of the schedule by which the goods are claimed to be covered.

(3) Separate application shall be made for each of the goods in respect of which, the word in bracket is printed in the gazette as "or" determination of the rate of tax is sought.

(4) On receipt of the application, the Commissioner shall, after making such enquiry and calling for such additional information from the dealer as he deems necessary and after giving the dealer an opportunity of being heard, pass an order determining the rate of tax in respect of the goods covered by the sale voucher received with the application.

(5) A copy of the order passed under sub-rule (4) shall be served on the dealer.

* The word in bracket is printed in the Gazette as "or"

Rule 84: A notice for rectification of mistake under Section 71

The notice required to be given under sub-section (1) of Section 71 shall be in Form 66.

Rule 85: Procedure for forfeiture and refund of the amount collected by way of tax in contravention of the provisions of sub-section (I) of Section 73

(1) The notice under sub-section (3) of Section 73 shall be in Form 67.

(2) Where an order for forfeiture is made the authority passing the order therefore shall, by a notice placed on the notice board of its office, publish the following details for information of the persons concerned, namely -

- (i) The name and address and the registration certificate number, if any, held by the dealer or person in whose case the order is passed,;
- (ii) Date of order;
- (iii) The amount forfeited;
- (iv) description of goods in respect of which the amount forfeited was collected;
- (v) The period to which the order passed relates;
- (vi) Reasons for forfeiture.

(3) The person from whom the forfeited amount had been unauthorizedly collected shall make an application in Form 68 for claiming the refund of such amount.

Rule 86: Service of notice summons and orders

(1) Notice or summons or order under the Act or any rules made there under may be served by any of the following methods -

- (i) by delivering or tendering to the addressee or his agent by hand of a copy of the notice or summons or order, or
- (ii) by post :

Provided that if upon an attempt having been made to serve any such notice or summon or order by any of the above mentioned methods, the authority issuing it is satisfied that the addressee is avoiding the notice or summons or order or that for any other reason, the notice or summons or order can not be, served by any of the above mentioned methods, the said authority shall cause such notice or summons or order to be served by affixing a copy thereof -

- (a) If the addressee is a dealer, on some conspicuous part of the dealer's office or the building in which the dealer's office is located or upon some conspicuous part of any place of the dealer's business last notified by the dealer; and
- (b) if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his residence or office is located, and such service shall be as effectual as if it had been made on the addressee personally.

(2) When the officer serving a notice or summons delivers or tenders a copy of the notice or summons to the addressee personally or to his agent he shall obtain the signature on the original notice or summons of the person to whom it is so delivered or tendered as an acknowledgment of service:

Provided that where the addressee or his agent refuses to sign the acknowledgment the serving officer shall affix a copy of the notice or summons on the outer door or some other conspicuous part of the house in which the addressee ordinarily resides or carries on business or personally works for gain.

(3) When the notice or summons is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) or sub-rule (2) the officer serving it shall return the original to the authority which issued the notice or summons with the report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified and, in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the addressee's residence or office or building or place of business, to his report.

(4) When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and posting by registered post with acknowledgment due the notice or summons or order and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice or summons or order would be delivered in the ordinary course by post.

(5) The authority at whose instance the notice or summons or order was issued, shall, if it is satisfied from the report of the messenger or the postal acknowledgment or by taking such evidence it deems proper that the notice, summons or order has been served in accordance with this Rule, record an order to that effect. If it is not satisfied that the notice or summons or order has been properly served, it may, after recording an order to that effect, direct the issue of a fresh notice or summons or order.

(6) A summons under the Act or rules made there under shall be in the Form 69.

(7) After a Hindu undivided family is partitioned, notice, summons or order, shall be served on the person who was last manager (Karta) of the Hindu undivided family immediately before the partition or if service of notice or summons or order on him is not possible for any reason, then on any adult who was a member of the Hindu undivided family immediately before the partition.

(8) Where a firm or an association of person is dissolved, notice or summons or order may be served on any person who was a partner (not being a minor) of the firm or member of the association, as the case may be, immediately before its dissolution.

(9) Where any assessment is to be made in respect of a business which has been discontinued, a notice shall be served in the case of a firm or an association of persons, on any person who was a partner of such firm or member of such association at the time of its discontinuance or in the case of a company, on the principal officer thereof.

Explanation -for the purpose of this Rule, agent means a person entitled to appear in accordance with the provisions of Section 31 of the Act and includes a Manager, Clerk or Mukhtiar of the dealer or a Secretary, Director or Accountant of a company or an adult member of a Hindu undivided family, or any literate employee of dealer unless the dealer has informed in writing the name of a person authorised to receive notice or summons or order on his behalf as an agent

Rule 87: Fees

(1) The fees payable in respect of appeals under Section 61, application for revision under Section 62 and miscellaneous applications and petitions for any relief shall be as follows:

- (i) On a memorandum 32[of] first appeal under Section 6, to the Appellate Deputy Commissioner -Rs. Five
- (ii) On a memorandum of appeal under Section 61 33[or] sub-section (4) of Section 62 to the Tribunal - Rs. Thirty
- (iii) On an application for revision under Section 62 to the Deputy Commissioner. Additional Commissioner or Commissioner, -Rs. Five.
- (iv) On any other miscellaneous applications or petition for relief- Rs. Two.

(2) Any officer appointed under Section 3 before whom any proceeding against a dealer under the Act or the rules made there under is pending may, in his discretion, allow such dealer on his application to inspect the whole or any part of (his record of such proceeding. If an application for inspection is made within three hours of the opening hours of office, the inspection shall, as far as possible, be allowed the same day otherwise on the next working day. If the application is allowed, an inspection fee of rupee one for the first hour or part of first hour and fifty naya paise for any subsequent hour or portion thereof shall be charged. Inspection in the same manner and on the payment of same charge may be allowed of the record of any proceeding before any officer appointed under Section 3 which have been closed:

Provided that no inspection fee shall be charged for the inspection of the record of a pending proceeding by a dealer on any day fixed for the hearing of the case or for inspection of a record by Government Officers, or other persons duly authorised in this behalf for Government purposes.

Explanation -For the purpose of this proviso, the record of a pending proceeding includes the record of a closed proceeding which is called for a reference in the pending proceeding.

(3) The dealer shall inspect the record in the presence of such official and between such hours as may be appointed for the purpose by the officer appointed under Section 3. Hp shall not be allowed to use pen or ink during inspection nor shall he be allowed to remove the record or any part thereof from the place of inspection. or to make any mark Upon the record or in any manner mutilate it. He shall also not be allowed to take a copy of any part of the record beyond taking down brief notes with a pencil for reference.

(4) For the purpose of sub-rules (2) and (3) the word 'dealer' shall include any person duly authorised by the dealer under sub-section (1) of Section 31.

(5) Copying fee shall be charged at the following rates for grant of certified copies of documents or orders:

	<u>Ordinary</u>	<u>Urgent</u>
For every three hundred and sixty words or less	one rupee	two rupees

(6) All court-fee stamps affixed to petitions filed before any officer appointed under Section 3 other than a Commercial Tax Inspector shall be punched immediately in the presence of the officer concerned.

32 The word in bracket is printed in the Gazette as "or

33 The word in bracket is printed in Gazette as "or""

(7) Any party to a proceeding under the Act or any Rules made there under may apply to the appropriate authority having jurisdiction in respect of such proceeding or the custody of the records pertaining thereto for a certified copy of any document produced or filed in such proceeding or any order passed by such authority.

(8) The application under sub-rule (7) shall be affixed with a court-fee stamp of the value specified in sub-rule (5) and shall be accompanied by a deposit of an amount to cover the cost of preparing certified copies according to the rate of fees specified in sub-rule (5). The amount calculated according to the said rate shall be retained by the said authority as copying fees and the surplus amount, if any, deposited by the party shall be refunded to it "at the time of supplying the copy:

Provided that the party shall, if the amount deposited by it is not sufficient to cover the copying fees, pay the deficit before taking delivery of the copy.

Rule 88: Payment of fee in Court fee stamps

All fees payable under Rule 87 shall be paid in court-fee stamps.

Rule 89: Fees not payable in certain cases

No fee shall be payable in respect of any argument or objection in writing or in respect of any application which asks only for information and which does not seek any specific relief or in respect of any application for an adjournment of hearing or in respect of any application for inspection of records.

Rule 90: Fees not payable in certain cases

No fee shall be payable in respect of any argument or objection in writing or in respect of any application which asks only for information and which does not seek any specific relief or in respect of any application for an adjournment of hearing or in respect of any application for inspection of records.

Rule 91: Delegation of Commissioner's power

The Commissioner may subject to the restrictions and conditions specified in column (4) of the table below delegate ³⁴[the power conferred and the duties imposed upon him under the Section or as the case may be rule framed under the Act as specified in column (2) of the table below and described in corresponding entry in column (3) of the table to the officers not below the rank specified in column (4) thereof]:

S.No.	Section/ Rules	Description of Powers	Designation of Officers and Conditions of delegation
(1)	(2)	(3)	(4)
1.	6	To determine liability to pay tax.	Assistant Commercial Tax Officer with the previous approval of Commercial Tax Officer.
2.	9(3)	To impose penalty.	Assistant Commercial Tax Officer.
3.	Sec. 18 & Rules ³⁵ [5 & 6]	To grant a licence, to levy licence fee and to cancel a licence.	Commercial Tax Officer.
4.	19	To permit a registered dealer carrying on the business of supply of goods in the course execution of a works contract to pay in lieu of tax a lumpsum by way of composition.	Commercial Tax Officer.

³⁴ Subs. By Noti. No. 8, dt. 9.2.99 w.e.f. 9.2.99 for the words 'the power conferred & the duty imposed upon him under the Section/Rule specified in Column (1) of the table below and described column (2), to any officer specified in clause(c) to (g) of sub-section(1) of Sec. 3 appointed to assist him, being an officer not below the rank of an officer specified in column(3) of the said table.

³⁵ Subs. For the words '4 & 5' by Noti. No. 8, dt. 9.2.99 w.e.f. 9.2.99.

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5.	21	To determine and assess tax and/or impose penalty.	Assistant Commercial Tax Officer.
6.	22,23 & 24	(i) To grant provisional and permanent registration certificate under Section 22 and 23.	Commercial Tax Officer or Assistant Commercial Tax Officer authorized in writing by the Commissioner.
		(ii) To grant provisional registration certificate under Section 24 and to extend the period of such certificate.	Commercial Tax Officer or Assistant Commercial Tax Officer authorized in writing by the Commissioner.
		(iii) To impose penalty under sub-section (6) of Section 22.	Commercial Tax Officer or and Assistant Commercial Tax Officer authorised in writing by the Commissioner.
		(iv) to amend or cancel a registration certificate	Commercial Tax Officer or and Assistant Commercial Tax Officer authorised in writing by the Commissioner.
7.	25	To grant or amend or cancel a recognition certificate or to reject an application for grant of recognition certificate.	³⁶ [Commercial Tax Officer or Assistant Commercial Tax Officer authorised for the purpose by the Commissioner]
8.	26	a) To require any dealer to furnish returns.	Assistant Commercial Tax Officer with previous approval of commercial tax officer.
		b) To exempt a dealer from furnishing returns or to permit a dealer to furnish returns for different periods.	Deputy Commissioner.
		c) to exempt a registered dealer having more than one place of business from submitting separate returns in respect of each place of business under sub-rule 3 of Rule 19	Deputy Commissioner.
		³⁷ (d) To impose penalty.	Asst. Commercial Tax Officer.

36 Subs. By Noti. No. 8, dt. 9.2.99 w.e.f. 9.2.99 Earlier to substitution entry in this column read as under:
"Commercial tax Officer or Assistant Commercial Tax Officer authorized for the purpose by the Commissioner of Commercial Tax"

37 Clause (d) inserted by Noti. No. 8, dt. 9.2.99 w.e.f. 9.2.99

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9.	27,28, 29 & 32	To make an assessment or reassessment of tax or to impose penalty or to grant further time to pay such tax, and/or penalty or to allow the payment of tax/or penalty in instalment and to exercise all other powers under Section 27, 28, 29 & 32.	
		(a) in respect of any dealer.	Assistant Commissioner
		(b) in respect of a dealer whose gross turnover of the year preceding the period of assessment does not exceed rupees two crores or who has no turnover liable to assessment for the period of assessment.	Commercial Tax Officer subject to the condition that if at any stage during assessment proceeding in respect of any dealer the Commercial Tax Officer finds that the turnover of such dealer during the year of assessment has already exceeded or is likely to exceed rupees two crores, has shall not complete the assessment proceeding but shall submit the proceeding to the Assistant Commissioner having jurisdiction over the dealer.
		(c) in respect of a dealer whose gross turnover of the year preceding the period of assessment does not exceed rupees fifty lacs or who has no turnover liable to assessment for the period preceding the period of assessment.	Assistant Commercial Tax Officer subject to the condition that if at any stage during any assessment proceeding in respect of any dealer the Assistant Commercial Tax Officer finds that the turnover of such dealer during the year of assessment has already exceeded or is likely to exceed rupees fifty lacs he shall not complete the assessment proceeding but shall submit the proceeding to the Commercial Tax Officer having jurisdiction over the dealer.
		(d) in respect of a dealer who is not registered under the Act but who is deemed to be registered dealer under sub-section (4) of Section 10 and who is liable to pay only purchase tax.	(i) Assistant Commissioner in respect of any such dealer. (ii) Commercial Tax Officer if the total purchases of the total goods do not exceed rupees ten lacs. (iii) Assistant Commercial Tax Officer, if the total purchases of taxable goods do not exceed rupees two lacs.
10.	33	To require a registered dealer to pay tax in advance of assessment on failure to furnish returns.	Assistant Commercial Tax Officer.

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38 ^{10A}	35	To impose penalty	Assistant Commercial Tax Officer.
39 ^{10B}	35-B & 35C	To grant registration, to impose penalty	Commercial Tax Officer or Assistant Commercial Tax Officer authorized in writing by the Commissioner.
11.	39 & 40	To sanction refund of excess tax or penalty, to sanction payment of interest on delayed refunds, to withhold refunds.	Commercial Tax Officer.
12.	42	To require a registered dealer to keep accounts in a particular form and manner.	Commercial Tax Officer.
13.	43	To impose penalty for not maintaining counterfoil or duplicate of bill or cash memo, or for not issuing such bill or cash memo or for not preserving it for a period of not less than five years from the date of issue or till the completion of assessment, whichever is earlier.	Assistant Commercial Tax Officer.
14.	44	To receive a declaration from:	
		(i) a registered dealer dealing exclusively in goods declared tax free under Section 15 or wholly exempted under Section 17 or	Commercial Tax Officer.
		(ii) a registered dealer with an annual turnover not exceeding rupees forty lacs dealing exclusively in tax paid goods and/or goods declared tax free under Section 15 or wholly exempted under Section 17 and to receive an intimation about dealing in taxable goods from any registered dealer aforesaid or make an order annulling the declaration or to impose penalty.	Commercial Tax Officer.
15.	45	(i) powers under sub-section (3) to (5)	Commercial Tax Officer.
		(ii) powers under sub-section (6)	Commercial Tax Officer.
16.	⁴⁰ [47]	To transfer any proceeding or any class of proceedings under any provisions of the Act.	Assistant Commercial Tax Officer.
17.	56	Power to call for information in certain cases.	Assistant Commercial Tax Officer
18.	57	To require banks and clearing & forwarding agents to furnish information and to impose penalty.	Assistant Commercial Tax Officer.

38. Serial No. 10-A, inserted by Noti. No. 8, dt. 9.2.99 w.e.f. 9.2.99

39. Serial No. 10-A, inserted by Noti. No. 17, dt. 30.05.2001. there seems to be some mistake in the English Version of this entry given in the Gazette. Therefore, it has been arranged by the Author in accordance with the other existing entries.

40. Subs. For the figure '46' by Noti. No. 8, dt. 9.2.99 w.e.f. 9.2.99.

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19.	58	⁴¹ [(i) to inspect the register maintained by a clearing and forwarding agent.	Commercial Tax Inspector.
		(ii) To impose penalty.	Commercial Tax Officer.]
20.	62	Power of revision.	Deputy Commissioner.
21.	69	To impose penalty.	Assistant Commercial Tax Officer
22.	71	To rectify a mistake apparent from the record.	Assistant Commercial Tax Officer
23.	73	To pass an order including an order of forfeiture of any amount collected by any dealer or person in contravention of the provisions of sub-section (1) of Section 73, publication of a notice thereof & refund of such amount to the person from whom it was so collected.	⁴² [Assistant Commercial Tax Officer.]
24.	75	To compound offences, to determine and to accept composition money.	Commercial Tax Officer.
25.	Rule 93	To impose penalty in respect of contravention of any Rule.	Assistant Commercial Tax Officer.

Rule 92: Penalty

Any person committing a breach of any of the provisions of these rules shall be punishable with fine which may be extended to Rs. Five hundred for each offence and when the offence is a continuing one, with fine not exceeding twenty five rupees for every day the breach is continued.

Rule 93: Imposition of penalty for breach of rules

The Commissioner may impose a penalty not exceeding rupees five hundred on a dealer or a person, as the case may be, committing a breach of any of the provisions of these rules.

Rule 94: Enrolment of tax practitioners

(1) Every person who is entitled to appear as a Tax Practitioner in any proceeding under the act shall make an application in form 71 to the Commissioner.

(2) Every person making an application for enrolment under sub-rule (1) shall deposit a fee of rupees fifty.

(3) On receipt of the application under sub-rule (1), the Commissioner after satisfying himself about the particulars given in the application enrol the name of the applicant as Tax Practitioner in the register in Form 72 and shall grant to the applicant a certificate in Form 73.

(4) An intimation about each person enrolled as Tax Practitioner shall be sent by the Commissioner to such person.

(5) No person shall be entitled to appear as Tax Practitioner on behalf of any person before any authority appointed under Section 3 in any proceedings under the Act unless his name stands enrolled in that behalf in the register in Form 72.

(6) If any Tax Practitioner is found guilty of misconduct under sub-section (1) of Section 31 the name of such person shall be removed from the register in Form 72.

41. Entries in column (3) & (4) against Sr. No. 19 substituted by Noti. No. 8, dt. 9.2.99 w.e.f. 9.2.99. Earlier to substitution these entries read as under:

To inspect the register maintained by a clearing & forwarding agent. Commercial Tax Inspector

42. Subs. For the word 'Commercial Tax Officer' by Noti. No. 8, dt. 9.2.99 w.e.f. 9.2.99.

Rule 95: Declaration to be furnished by certain registered dealers under Sec. 44

(1) Every registered dealer eligible to file a declaration under section 44 shall file such declaration in form 74 before the appropriate Commercial Tax Officer. Such declaration shall be accompanied by a copy of challan in proof of the payment of fee in accordance with the provisions of sub-rule (2).

⁴⁸(2) The fee required to be paid by a registered dealer under the provisions of sub-section (2) of Section 44 shall be as under:

(i) Upto the turnover of Five lacs	Rs. twenty	NIL
(ii) Turnover exceeding five lacs.	Rs. twenty	Rs. 1000 + 0.025% of the amount by which five lacs the yearly turnover exceeds Rs. twenty

(3) The declaration in Form 74 shall -

(i) Be signed by the proprietor of the business or in the case of a firm or a partnership by a partner or a Director of the firm or in the case of Hindu undivided family business by the manager or karta of Hindu undivided family or in the case of a Company incorporated under the Companies Act, 1956 (No.1 of 1956), or any other law for the time being in force by the Principal Officer managing the business or in the case of a Society, Club or Association by the President or Secretary responsible for the management of such Society, Club or Association and in the case of a registered dealer who resides outside the State but who has place of business in the State by a Manager or Agent, and

(ii) Either be filed in person before the appropriate Commercial Tax Officer by the registered dealer or his agent duly authorised under sub-section (1) of Section 31, or sent to him by registered post.

Rule 96: Repeal

The Chhattisgarh General Sales Tax Rules, 1959 are hereby repealed Provided that such repeal shall not affect the previous operation of the said rules or anything done or any action taken thereunder.

48 Sub-rule (2) substituted by Noti. No.8. dt. 9.2.99 w.e.f. 9.2.99. Earlier to substitution it read as under:

(2) The fee required to be paid by a registered dealer under the provisions of sub-section (2) of Section 44 shall be as under:

Where the yearly turnover:

- (i) Exceeds Rs. one lac but does not exceed Rs. five lacs Rs. 500
- (ii) Exceeds Rs five lacs but does not exceedRs. ten lacs Rs 1000
- (iii) Exceeds Rs. ten lacs but does not exceed Rs. twenty lacs Rs.2000
- (iv) Exceeds Rs. twenty lacs but does not exceed Rs. thirty lacs Rs.3000
- (v) Exceeds Rs. thirty lacs but does not exceed Rs. forty lacs Rs.4000

Sub-rule (2) again substituted by Noti. No.16. dt. 23.02.2002. Earlier to substitution it read as under:

(2) The fee required to be paid by a registered dealer under the provisions of sub-section (2) of Section 44 shall be as under:

- (i) upto the turnover of Rs. 20 0.05% of the amount of turnover.
lacs
- (ii) Turnover exceeding Rs. 20 Rs. 1000 + 0.025% of the amount by which the yearly turnover ex. lacs ceeds
Rs. twenty lacs.