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**ENTRY TAX RULES, 1976**

**The Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Niyam, 1976**

Notification No. 4279-5781-V-ST. dated 8.12.76

In exercise of the powers conferred by Section 20 and all other powers enabling it in that behalf of the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976 (No.52 of 1976), the State Government hereby makes the following rules, namely:

**RULES**

**Rule 1: Short title and commencement**

- (1) These rules may be called the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Niyam. 1976.  
 (2) These rules shall come into force with effect from the date of their publication in the "Chhattisgarh Gazette".

**Rule 2: Definitions**

(1) In these rules unless the context otherwise requires:

(a) Act means the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam. 1976 (No.52 of 1976);

<sup>110</sup>(aa) Designated Officer means an officer designated by the State Government shall be the designated officer under Section 3-A;

(b) Month means month of the year which the dealer follows for the purpose of the Vanijyik Kar Adhinyam;

<sup>111</sup>(bb) Motor Vehicle means a motor vehicle as defined in clause (18) of Section 2 of the Motor Vehicle Act, 1939 (No.4 of 1939);

<sup>112</sup>(c) Vanijyik Kar Niyam means the Chhattisgarh Vanijyik Kar Niyam 1995;

(d) Section means Section of the Act.

(2) All other words and expressions used herein but not defined and defined in the Act, Vanijyik Kar Adhinyam or Vanijyik Kar Niyam shall have the meaning assigned to them in these Acts or Rules, as the case may be.

<sup>113</sup>**Rule 3: Claiming of deductions and set off under the first proviso to sub-section (1) of Section 3**

For determining the, tax payable under sub-section (1) of Section 3, the dealer shall show in the return in Form VII the value of goods specified in Schedule II and the value of goods specified in Schedule III which are intended to be used by him <sup>114</sup>[as raw materials or as incidental goods] or as packing material or as material for use in the execution of works contracts and if in respect of the entry of any of these goods no tax is payable under the proviso to sub-section (1) of Section 3 the value of goods in regard to which such tax is not payable in accordance with such proviso, shall be shown in the return as deductions. If the tax is not payable in accordance with the above proviso at the time of the entry of the goods, the deduction shall be claimed in the period during which the entry was effected. If the tax is not payable under the proviso for the reason that after their entry they have been disposed of in the manner as specified in the proviso, the deductions may be claimed in the period in which such goods were so disposed of subsequently.

**110** Clause (aa) inserted by Noti. No.61, dt. 3.11.2001 w.e.f. 3.11.2001.

**111** Clause (bb) inserted by Noti. No.47, dt. 14.5.86 w.e.f. 15.5.86.

**112** Clause (c) substituted by Noti. No.59, dt. 17.7.95, w.e.f. 1.4.95.

**113** Rule 3 substituted by Noti. No. 3729-6750-ST-V, dt. 24.11.77 w.e.f. 26.11.71

**114** Subs. For the words 'as raw material' by Noti. No.23, dt. 2.5.84 w.e.f. 5.5.84.

**<sup>115</sup>Rule 4: Concessional rate of tax under the first proviso to sub-section (I) of Section 4 and claiming of set off under the second proviso thereof**

(1) Entry tax at the concessional rate mentioned in clause (i) of the first proviso to sub-section (1) of Section 4 shall be charged subject to the following conditions:

(i) <sup>116</sup>[.....] entry tax at the concessional rate shall be charged only if the entry of goods, specified in Schedule II of Schedule III, as the case may be, is effected by a dealer registered under the Vanijyik Kar Adhiniyam:

(ii) The goods entered into a local area by a registered dealer for use as raw material are specified as such in his certificate of registration under the Vanijyik Kar Adhiniyam on or before the date of entry of such goods:

(iii) Entry tax at the concessional rate shall be charged by the selling registered dealer who sells, goods specified in Schedule II to another registered dealer for use as raw material after satisfying himself that the goods being sold by him are specified as raw material in the certificate of registration under the Vanijyik Kar Adhiniyam of the purchasing registered dealer and produces at the time of assessment a true declaration in Form I duly filled in and signed by the purchasing registered dealer. A declaration in Form I may cover more than one transaction of sale if the total sale price covered by the declaration does not exceed <sup>117</sup>[rupees ten thousand.]

<sup>118</sup>(2) (i) A registered dealer who is entitled to a set off under the second proviso to sub-section (I) of Section 4, in respect of the entry of goods specified in Schedule II <sup>119</sup>[(other than those specified in serial number 3 thereof) I into a local; area shall claim such set off in his return in Form VII:

(ii) The set off shall be limited to 90 percent of the purchase value of the raw material:

(iii) the set off shall be admissible only if the goods purchased on or after 1<sup>st</sup> October, 1978, had suffered entry tax at full rate under this Act in respect of their entry into a local area:

(iv) The set off shall be admissible subject to the following restrictions and conditions, namely:

(a) the claimant is a dealer registered under the Vanijyik Kar Adhiniyam;

(b) The goods purchased by a registered dealer for use as raw material are specified as such in his certificate of registration under the Vanijyik Kar Adhiniyam on or before the date of such purchase by him;

(c) The dealer claiming set off shall, at the time of assessment, produced a true declaration in Form II duly filled in, and signed by the selling registered dealer and copies of the relevant bills or cash memoranda or other relevant documents in support thereof. A declaration in Form II may cover more than one entry of goods if the total purchase value covered by the declaration does not exceed ten thousand rupees.

<sup>120</sup>**Rule 5 & 6 .....**

<sup>121</sup>**Rule 7: Manner of issue of bill, cash memo or invoice under Section 7**

A registered dealer required to issue a bill, cash memo or invoice under sub-section (I) or sub-section (2) of Section 7 shall, for each sale of local goods effected by him to another registered dealer, issue a bill, cash memo or invoice after recording therein the statement referred to in sub-section (I) of Section 7. The statement may be recorded by affixing a rubber stamp and, as far as may be, read as follows:

"Local goods for.....(enter here name of local area), entry 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.

<sup>115</sup> Rule 4 substituted by Noti. No. 3729 6750 ST V. Dt. 24.11.77, w.e.f. 26.11.1977

<sup>116</sup> Omitted by Noti. No.23, dt. 02.5.84 w.e.f. 05.5.81.

<sup>117</sup> Subs. For the words 'rupees five thousand' by Noti. No.12, dt. 27.4.79 w.e.f. 28.4.79.

<sup>118</sup> Subs. Rule (2) substituted by Noti. No.12, dt. 27.4.79 w.e.f. 28.4.79.

<sup>119</sup> Subs. For the words 'other than those specified in serial numbers 3,13 & 14 thereof' by Noti. No.59, dt. 17.7.95 w.e.f. 1.4.95.

<sup>120</sup> Rule 5 & 6 omitted by Noti. No. 3729-6750-ST-V. dt. 24.11.77 w.e.f. 26.11.77

<sup>121</sup> Rule 7 substituted by Noti. No.12. dt. 27.4.79 w.e.f. 28.4.79.

**<sup>122</sup>Rule 7-A: Procedure for composition under Section 7-A**

(1) A dealer who desires to opt for the scheme specified in sub-section (I) of Section 7 -A shall send intimation in Form VI to the appropriate Commercial Tax Officer before sixty days of the commencement of the quarter from which the option is proposed to be exercised.

(2) (i) The composition money payable for any period under sub-section (I) of Section 7 -A shall be computed as follows: **Rs.**

(a) Gross turnover of local goods	.....
(b) Deduct:	
(i) Sales outside the State	.....
(ii) Sales in the course of inter-State Trade or commerce.	.....
(iii) Sales in the course of export out of the territory of India.	.....
Total of (b)	.....
(c) Sales within Chhattisgarh f (a)-(b)	.....
(d) Less- Sales likely to have taken place in the local area in respect of which The goods are local goods to be calculated in the manner laid down in clause (ii)	.....
(e) Sales price of local goods in respect of which composition money is payable.	.....
(f) Composition money payable to be computed on (e) above at the rate Specified in Schedule II read with rule 4.	.....

(ii) The deduction under sub-clause (d) in clause (i) shall be given from the amount arrived at in sub-clause (c) thereof in the same proportion as the population of the local area, in respect of which the goods are local goods, bears to the total population of Chhattisgarh according to the last census.

(iii) The composition money under this sub-rule shall be paid for every period for which a return is required to be furnished and proof of payment shall be sent along with the return for that period.

(3) The option exercised under sub-rule (I) shall remain in force till such time it is revoked in the manner laid down in sub-rule (4).

(4) Where a dealer, who has opted for the composition scheme, desires to opt out of it. he shall send an intimation in Form VI to that effect to the appropriate Commercial Tax Officer before sixty days from the commencement of the next quarter and obtain his acknowledgment in token of the receipt of the intimation. On giving such intimation the option of the dealer for composition scheme shall stand revoked from the commencement of the next quarter immediately following the expiry of the period of sixty days referred to above and thereupon the provisions of Section 7 -A shall not apply to such dealer from such date.

(5) The following particulars of dealers who have either opted for or who have opted out of the composition scheme shall be published by the Commissioner in the "Chhattisgarh Gazette" for general information. The particulars shall also be published in such local newspapers as the Commissioner may direct.

- (i) Name and full address of the dealer.
- (ii) Registration number under the Vanijyik Kar Adhiniyam.
- (iii) Date from which he has opted for the composition scheme.
- (iv) Date from which he has opted out of the composition scheme.
- (v) Goods in respect of which composition is made and local area in respect of which such goods are local goods.

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**122** Rule 7-A inserted by Noti. No. 3729-6750-ST.V. dt 24.11.77 w.e.f. 26.11.77

**Rule 8: Furnishing of returns**

(1) Every dealer liable to pay tax under the Act shall furnish a return in Form VII: <sup>123</sup>Provided that any dealer who furnishes a declaration in Form VII-A to the effect:

(a) That he is dealing in the course of his business only in goods specified in Schedule for Schedule III and does not deal in goods specified in Schedule II;

(b) that he does not effect the entry into any local area from any place outside the State of any goods specified in Schedule III for the purpose specified in clause (b) of sub-section (I) of Section 3; and

(c) that the entry of any goods specified in Schedule III for the purpose specified in clause (b) of sub-section (I) of Section 3 into any local area is effected by him only by purchasing such goods within the State of Chhattisgarh;

Shall, with effect from the commencement of the quarter next to the date on which he files such declaration, not be required to furnish any returns.

<sup>124</sup>(2) Every such dealer shall furnish a statement in Form VIII in duplicate giving the closing balance of the stock of goods specified in Schedule II and/or Schedule III at the end of the year.

(a) Within ninety days of the close of the year, where such dealer has only one place of business in the State, and

(b) Within one hundred and twenty days of the close of the year, where such dealer has more than one place of business in the State.

<sup>125</sup>(3) (a) Every person liable to pay tax under sub-section (2) of Section 3 shall furnish a return in Form VII-B to the Commercial Tax Officer having jurisdiction over the local area wherein such person effects entry of the goods specified in Schedule II and/or Schedule III within thirty days in the manner prescribed for a dealer in rule 15 of the Vanijyik Kar Niyam.

(b) Every such person shall furnish a statement in Form VIII-A in duplicate giving the closing balance of the stock of goods specified in Schedule II and/or Schedule III at the end of the year, within sixty days of the close of the year to the Commercial Tax Officer specified in clause (a).

<sup>126</sup>**Rule 9: Payment of tax, penalty etc.**

(1) Every dealer shall pay the tax or penalty due from or imposed upon him, by challan in Form IX.

(2) Every person liable to pay tax under sub-section (2) of Section 3 shall pay the tax or penalty due from or imposed upon him by challan in Form IX and shall pay such tax or penalty in the manner prescribed under the Vanijyik Kar Niyam for a dealer.

**Rule 10: Form of order of assessment**

The order of assessment under the Act shall be in <sup>127</sup>[Form X or Form X-B, as the case may be].

<sup>128</sup>**Rule 11: Enrolment by persons liable to pay tax under sub-section (2) of Section 3**

(1) <sup>129</sup>[Every person liable to pay tax under sub-section (2) of Section 3, <sup>130</sup>[.....] shall, within thirty days of the date of his liability, make an application giving the following particulars for getting himself enrolled with the Commercial Tax Officer having jurisdiction over the local area wherein such person effects the entry of goods specified in Schedule II and/or Schedule III:

(a) Name of person (if the person is a firm/company, the partnership deed/ memorandum of association be enclosed with the application);

(b) Date of liability of payment of tax;

(c) Place of work;

**123** Proviso inserted by Noti. No.12, dt. 27.4.79 w.e.f. 28.4.79.

**124** Sub-rule (2) substituted by Noti. No. A-5-8-77-ST-V, dt. 21.5.78 w.e.f. 14.7.78.

**125** Sub-rule (3) inserted by Noti. No.23. dt. 2.5.84 w.e.f. 5.5.84.

**126** Rule 9 substituted by Noti. No.23. dt. 2.5.84 w.e.f. 5.5.84.

**127** Subs. for the words 'Form X. by Noti. No.23. dt. 2.5.84 w.e.f. 5.5.84.

**128** Rule 11 inserted by Noti. No.23. dt. 2.5.84 w.e.f. 5.5.84.

**129** Subs. by Noti. No.47 .dt. 14.5.86 w.e.f. 15.5.86.

**130** The words 'other than a person to whom rule 11-AA applies, omitted by Noti. No.61. dt. 03.11.200 w.e.f.03.11.2001.

- (d) Nature of works contract;
  - (e) Date of commencement of work;
  - (f) Names of parties to contract;
  - (g) Value and period of validity of contract.
- (2) The Commercial Tax Officer shall record the particulars of such person in a register in Form XIV and assign an enrollment number to him. The enrollment number shall be communicated by the Commercial Tax Officer to such person within fifteen days of the receipt of the application for enrollment.
- (3) <sup>131</sup>[A person specified in sub-rule (1)] in respect of entry of goods specified in Schedule 11 and/or Schedule III in more than one local area shall enroll himself separately with the Commercial Tax Officer having jurisdiction over each respective local area.
- (4) A person specified in sub-rule (1) failing to apply for enrollment shall be liable to payment of a penalty which may extend to Rs. 100/-.

<sup>132</sup>**Rule 11-A: Intimation to be given by persons contracting out works**

(1) Every person who is a party to a works contract and is letting out on contract any work specified in clause (m) of sub-section (1) of Section 2, shall within 30 days of the commencement of the work send an intimation thereof to the Commercial Tax Officer having jurisdiction over the place where the work is to be executed, giving the following particulars, namely:

- (a) Place where the work is to be executed;
- (b) Nature of the work contracted out;
- (c) Date of commencement of the work contracted;
- (d) Names of parties to the contract;
- (e) Value of the contract;
- (f) Period of validity of the contract.

(2) The Commercial Tax Officer receiving the intimation shall record the particulars of works contract in Form XV.

<sup>133</sup>**Rule 11-AA: Payment of entry tax under Section 3-A in respect of entry into a local area of motor vehicles, furnishing of returns and assessment**

(1) The return required to be furnished under Section 3-A shall be in form VII-C. The return shall be furnished in the office of such Commercial Tax Officer as the Commissioner may by order, direct.

(2) The return shall be furnished for the day on which an entry of motor vehicle into a local area is effected, within 15 days from the entry of such vehicle into a local area or before an application is made for registration of the vehicle under the Motor Vehicle Act. 1988, whichever is earlier.

(3) Each return shall be accompanied by a treasury receipt challan in form IX in respect of the payment of tax made. If the person fails to file the return or pay the tax due within the time prescribed in sub-rule (2), such person shall, along with the amount of tax, pay the interest at the prescribed rate.

(4) Where a person has not furnished the return and or has not paid the tax or the interest.

**131** Subs. by Noti. No.47. dt. 14.5.86 w.e.f. 15.5.86.

**132** Rule 11-A inserted by Noti. No.23. dt. 2.5.84 w.e.f. 5.5.84.

**133** Rule 11-AA substituted by Noti. No.61. dt. 3.11.01 w.e.f. 3.11.01..

Rule 11-AA which remained in force during 15.5.86 to 02.11.2001 read as under:

Rule 11- AA: Payment of Entry tax by persons in respect of entry into a local area of motor vehicles

(1) Every person who enters into a local area any motor vehicle notified under sub-section (2) of Section 3 for use therein, shall pay in cash. in the office of such Commercial Tax Officer as the Commissioner may. by order direct, entry tax payable by him in respect of such vehicle unless the motor vehicle entered into a local area has been purchased by him from a dealer registered under the Vanijyik Kar Adhiniyam.

(2) The Commercial Tax Officer shall issue to the person paying entry tax under sub-rule (1) a receipt in token of the receipt of entry tax payable by such person. The amount of tax so deposited shall be credited by the Commercial Tax Officer by challan in Form IX into the Government treasury on the day next following the day on which such amount was deposited by the person

The concerned assessing officer may by notice in form VII-D served on him require him to file the return or pay the amount due from him forthwith.

(5) (a) The notice for assessment shall be in form X-C and the date fixed for compliance, therewith shall not be ordinarily earlier than 15 days from the date of service thereof.

(b) The order of assessment shall ordinarily be in form X-D. ;

(c) A certified copy of an order of assessment shall be furnished to the assessee free of charge along with notice of demand in form X-E.

(6) The designated officer shall ascertain that the person has paid the amount of tax and/or interest in full by obtaining from the assessing authority a copy of the order in form X-D issued by the assessing authority to the person. The assessing authority may also inform the designated officer about the non payment of the tax and/or interest. If the person has not paid the tax and/or interest the designated officer shall impound the vehicle forthwith.

**<sup>134</sup>Rule 11- B: Authority and the manner for assessment of tax under sub-section (2) of Section 3**

Tax under sub-section (2) of Section 3 shall be assessed by the Commercial Tax Officer appointed under Section 3 of the Vanijyik Kar Adhiniyam having jurisdiction over the local area in which the person liable to payment of tax under sub-section (2) of Section 3 effects entry of goods in the manner prescribed under the Vanijyik kar Adhiniyam and the Vanijyik Kar Niyam for a dealer.

**<sup>135</sup>Rule II-C: Appeal or revision against the order of assessment of tax under sub- section (2) of Section 3**

The provisions of appeal and revision laid down in the Vanijyik Kar Adhiniyam and the rules made thereunder shall apply to an order of assessment under sub-section (2) of Section 3 in the same manner as they apply to an order of assessment in respect of a dealer under the said Act and the rules. ,

**Rule 12: Claiming of set off under Section 19**

A dealer who is entitled to a set off under Section 19 in respect of the entry of goods into a local area, shall claim such set off in his return in Form VII.

**<sup>136</sup>Rule 12-A: Refund payment order**

When an order directing the refund of any amount has been made, refund shall be made by issue of a refund payment order in Form X-A.

**Rule 13: Furnishing of declaration under Section 21**

The declaration under Section 21 shall be in Form XIII and shall be furnished to the appropriate Commercial Tax Officer or the Assistant Commercial Tax Officer in charge of a sub-circle.

**Rule 14: Repeal**

The Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Niyam, 1976 published in the Chhattisgarh Gazette" (Extraordinary) on the 3rd August, 1976, under this Department Notification No. 2872-2846-V-ST, dated the 3rd August, 1976 are hereby repealed.

**134** Rule 11-B inserted by Noti. No.23. dt. 2.5.84 w.e.f. 5.5.84.  
**135** Rule 11-C inserted by Noti. No.23. dt. 2.5.84 w.e.f. 5.5.84.  
**136** Rule 12-A inserted by Noti. No.7. dt. 3.2.81 w.e.f. 5.2.81

# ENTRY TAX RULES -- 1976

## FORMS PRESCRIBED UNDER ENTRY TAX ACT

### FORM I

#### Declaration

See Rule 4 (I) (iii)

I..... a dealer of .....local area holding registration certificate No..... under the Chhattisgarh Vanijyik Kar Adhinyam hereby declare that the under mentioned goods have been purchased by me for Rs ..... (in figures) Rs ..... (in words) from Shri .....a dealer of .....local area holding registration certificate No .....under the Chhattisgarh Vanijyik Kar Adhinyam under purchase order No .....dated as per cash memo/challan No .....dated .....and further declare that the said goods are for use by me as raw material in any of the local areas of .....

I further declare that the said goods are specified in my registration certificate as raw material and that my said certificate of registration was in force on the date of aforesaid purchase of goods.

(Mention here particulars of goods)

Particulars of bill/cash memo:

Date .....No .....Amount.....

.....  
Signature of dealer or his authorised agent

\*Strike out whichever is not applicable

### <sup>137</sup>FORM II

#### Declaration

[See Rule 4(2) (iv) (c)]

I..... a dealer holding Registration Certificate No .....under the Vanijyik Kar Adhinyam in .....local area in .....Circle hereby declare that I have sold in the local area of .....goods specified in Schedule II (other than those specified in Serial Nos. 3, 13 and 14 thereof) to the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976, the particulars of which are given below to .....a dealer holding Registration Certificate No .....under the Vanijyik Kar Adhinyam of .....local area in .....Circle.

2. I, further declare that on the goods sold by me to the aforesaid dealer I paid entry tax at full rate under the said Act.

S.No.	Date of Sale	Description of goods	Quantity	Value	remarks
(1)	(2)	(3)	(4)	(5)	(6)

.....  
Signature of dealer or his authorised agent

**To.**

**The Commercial Tax Officer**

.....Circle

I, .....Proprietor/Manager/Director of the business known as .....holding registration Certificate No .....under the Chhattisgarh Vanijyik Kar Adhinyam, 1995 whereof the only/ principal place of business is within the jurisdiction of Commercial Tax Officer .....is situated at .....Town/ Village .....local area .....district of .....do hereby opt for/opt out of the composition scheme under sub-section (1) of Section 1-A of the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1916 with effect from the commencement of the next quarter of my accounting year i.e. from .....in respect of ..... (Name of goods)

which are local goods in respect of the local area ..... (name of local area).

Place .....

Signature .....

Date .....

Status .....

Note: This notice must reach the Commercial Tax Officer sixty days before the date indicated by the dealer.

**137** Formerly Form-II was omitted by notification No.3729. dated 24.11.1977. Again inserted by Notification No.12, dated 24.07.1979.

**138** Substituted by Notification No.3729. dated 24.11.1977.



# ENTRY TAX RULES -- 1976

## 139 FORM II

### Return of entry tax payable by a order

[See Rule 4(i) & 8]

Consolidated/Branch .....

Initials of receiving clerk .....

Return of entry tax payable for the period from .....and ending with the.....  
19 .....

Name of the dealer Address of the dealer .....

Dealer's Registration Certificate Number under the <sup>140</sup>[Vaniyyik Kar Adhiniyam] .....

Name and address of the branches in Chhattisgarh Pradesh .....

(1) .....

(2) .....

(3) .....

(4) .....

	Purchase value	Market value	Total value
	(1)	(2)	(3)
1. Goods purchased and/ or acquired or obtained otherwise than by way of purchase during the period.			
2. Deductions in respect of			
(i) Goods which at the time of entry itself are known to be not liable to tax under proviso to sub-section (1) of section 3. that is-			
<sup>141</sup> [(a)*****]			
<sup>137</sup> [(b)*****]			
(c) Goods exempted from entry tax under section 15;			
(d) Goods other than local goods which are purchased from registered dealers.			
<sup>142</sup> (ii) Goods in respect of which entry tax is not payable under the proviso to sub-section (I) of Section 3 as they have been disposed of in this period in the manner specified in the said proviso, that is, they have been sold outside the State or in the course of inter-State trade or commerce or in course of export out of the territory of India.			
(iii) Goods purchase and/or acquired or obtained otherwise than by way or purchase and entry of which is effected from place outside the State in the period to which the return relates or in any earlier period subsequent to 1.5.1977 but which were not used as raw material <sup>143</sup> [or as incidental goods] or as packing material or in the execution of works contracts.			
	Total of (2)	.....	.....
3. Taxable quantum on which entry tax payable			
4. Ratewise breakup of taxable quantum at			
(i) Full rate.....			
(ii) Concessional rate			
a. under section 4 (1)			
b. under section 10			
5. Entry tax payable			
6. Less set off –			
(a) Under the second proviso to sub-section (I) of section 4.			
(b) Under section 19.			
7. Net entry tax payable			
8. Entry tax paid with challan No. and date.			
9. Composition money payable in respect of Schedule II goods vides Annexure I.			
10. Composition money paid with challan No. and date.			

**139** Substituted by Notification No. 3729-6750-Y-ST. dated 24.11.1977.

**140** Substituted for "Sales Tax Act" by Notification No. A-5;7-95-ST-Y (59) dated 17th July 1995 w.e.f. 1.4.1995.

**141** Omitted by Notification No. A5-19-1982(23) ST-Y. dated 2-5-1984.

**142** Substituted by Notification No. A5-19-1982(23)ST-Y. dated 2.5.1984.

**143** Inserted the words "or as incidental goods" by Notification No. A5-19-1982(23) ST-Y. dated 2.5.1984.

**PART-B**

**Other sums not included in Part-A**

Particulars	Amount	Reasons of exclusion
(1)	(2)	(3)

Date .....

Signature .....

The above statements are true to the best of my knowledge & belief

Date .....

Signature .....