

CENTRAL SALES TAX ACT, 1956

[Act No. 74 of 1956]

Preamble.— An Act to formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce or outside a State or in the course of import into or export from India, to provide for the levy, collection and distribution of taxes on sales of goods in the course of inter State trade or commerce and to declare certain goods to be of special importance in inter-State trade or commerce and specify the restrictions and conditions to which State laws imposing taxes on the sale or purchase of such goods of special importance shall be subject.

Statement of Objects and Reasons

In the interest of the national economy of India certain amendments were undertaken in the Constitution by the Constitution (Sixth Amendment) Act, 1956, whereby —

- (a) taxes on sales or purchases of goods in the course of inter-State trade or commerce were brought expressly within the purview of the legislative jurisdiction of Parliament;
- (b) restrictions could be imposed on the powers of State legislatures with respect to the levy of taxes on the sale or purchase of goods within the State where the goods are of special importance in inter-State trade or commerce.

The amendment at the same time authorised Parliament to formulate principles for determining when a sale or purchase takes place in the course of inter-State trade or commerce or in the course of export or import or outside a State in order that the legislative spheres of Parliament and the State legislatures become clearly demarcated. In the case of goods of special importance in inter-State trade or commerce, a law of Parliament is to lay down the restrictions and conditions subject to which any State law may regulate the tax on sales or purchases of such goods in the State.

2. This Bill seeks to provide for the legislation authorised by the Constitution as amended above with a view to enabling the State Governments to raise additional revenues by levying tax on inter-State transactions, which are at present immune from tax under their respective sales tax laws. After taking into account the recommendations of the Taxation Enquiry Commission and in consultation with the States the Government of India were of the view that the following principles should govern the scheme of the detailed legislation on the three inter-related subjects :—

- (i) The Central Government should authorise the State Governments to impose on behalf of the Central Government tax on the sale or purchase of goods in the course of inter-State trade or commerce. The Central Legislation should also delegate to the States the Central Government's power to levy and collect the tax and for this purpose prescribe the same system of registration, assessment, etc., as prevails in the States concerned under their own sales tax system.
- (ii) An important aspect of the Central Legislation will be concerned with the definition of the locale of sales for the purpose of defining in detail the relative jurisdiction, firstly of the Union and the States, and secondly, of the States *inter se*. It is therefore, necessary that the law should define clearly, with specific reference to sales tax the circumstances in which a sale or purchase becomes taxable by a particular State and no other. It should also define for the purpose of the Constitutional restrictions on the State's power to impose a tax under Item 54 of the State list, when a sale or purchase of goods may be said to take place :—
 - (a) in the course of export out of India;
 - (b) in the course of import into India; and
 - (c) in the course of inter-State trade or commerce.
- (iii) The Central legislation should provide for the declaration of certain commodities which are in the nature of raw materials and of special importance in inter-State trade or commerce and lay down the restrictions and conditions as to the rate, system of levy and other incidents of tax subject to which the States may impose tax on the sale or purchase thereof.

3. Necessary provisions have, therefore, been made in the different Chapters of this Bill incorporating the principles stated above.

Be it enacted by Parliament in the Seventh Year of Republic of India as follows : —

CHAPTER - I
PRELIMINARY

1. Short title, extent and commencement.— (1) This Act may be called the Central Sales Tax Act, 1956.

(2) It extends to the whole of India ¹[x x x].

(3) It shall come into force on such date² as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

2. Definitions.— In this Act, unless the context otherwise requires,—

(a) “**appropriate State**” means —

(i) in relation to a dealer who has one or more places of business situated in the same State, that State;

(ii) in relation to a dealer who has ³[x x x] places of business situated in different States, every such State with respect to the place or places of business situated within its territory;

⁴[x x x]

⁵[(aa) “**business**” includes—

(i) any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues

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1. The words “except the State of Jammu and Kashmir” omitted by Act 5 of 1958 w.e.f. 13-3-1958.
 2. Except s. 15, the Act came into force on 5-1-1957 vide SRO 78 and sec. 15 came into force on 1-10-1958 vide GSR No. 897.
 3. The words “one or more” omitted by Act 31 of 1958, s. 2 (w.e.f. 1-10-1958).
 4. Explanation omitted by Act 31 of 1958, s.2 (w.e.f. 1-10-1958).
 5. Ins. by the Central Sales Tax (Amendment) Act, 1976 (103 of 1976) w.e.f. 7-9-1976.

from such trade, commerce, manufacture, adventure or concern; and

- (ii) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern;

¹[(ab) “**crossing the customs frontiers of India**” means crossing the limits of the area of a customs station in which imported goods or export goods are ordinarily kept before clearance by customs authorities.

Explanation.— For the purposes of this clause, “customs station” and “customs authorities” shall have the same meanings as in the Customs Act, 1962 (52 of 1962);

²[(b) “**dealer**” means any person who carries on (whether regularly or otherwise) the business of buying, selling, supplying or distributing goods, directly or indirectly, for cash, or for deferred payment, or for commission, remuneration or other valuable consideration, and includes,—

- (i) a local authority, a body corporate, a company, any co-operative society or other society, club, firm, Hindu undivided family or other association of persons which carries on such business;
- (ii) a factor broker, commission agent, *del credere* agent, or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not, who carries on the business of buying, selling, supplying or distributing, goods belonging to any principal whether disclosed or not; and
- (iii) an auctioneer who carries on the business of selling or auctioning goods belonging to any principal, whether disclosed or not and whether the offer of the intending purchaser is accepted by him or by the principal or a nominee of the principal.

1. Ins. by Act No. 103 of 1976, section 2 (a) w.e.f. 7-9-1976.

2. Subs. by the Central Sales Tax (Amendment) Act, 1976 (103 of 1976) w.e.f. 7-9-1976.

Explanation 1.— Every person who acts as an agent, in any State, of a dealer residing outside that State and buys, sells, supplies, or distributes, goods in the State or acts on behalf of such dealer as :—

- (i) a mercantile agent as defined in the Sale of Goods Act, 1930 (3 of 1930); or
- (ii) an agent for handling of goods or documents of title relating to goods; or
- (iii) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment,

and every local branch or office in a State of a firm registered outside that State or a company or other body corporate, the principal office or headquarters whereof is outside that State, shall be deemed to be a dealer for the purpose of this Act.

Explanation 2.— A Government which, whether or not in the course of business, buys, sells, supplies or distributes, goods directly or otherwise, for cash or for deferred payment or for commission, remuneration or other valuable consideration, shall except in relation to any sale, supply or distribution of surplus, unserviceable or old stores or materials or waste products or obsolete or discarded machinery or parts or accessories thereof, be deemed to be a dealer for the purposes of this Act];

- (c) **“declared goods”** means goods declared under section 14 to be of special importance in inter-State trade or commerce;
- (d) **“goods”** includes all materials, articles, commodities and all other kinds of movable property, but does not include ¹[newspapers], actionable claims, stocks, shares and securities;

¹[(dd) **“place of business”** includes,—

- (i) in any case where a dealer carries on business through an agent (by whatever name called), the place of business of such agent;
- (ii) a warehouse, godown or other place where a dealer stores his goods; and
- (iii) a place where a dealer keeps his books of accounts];

1. Ins. by Act 31 of 1958, section 2 (w.e.f. 1-10-1958).

- (e) **“prescribed”** means prescribed by rules made under this Act;
- (f) **“registered dealer”** means a dealer who is registered under section 7;
- ¹(g) **“sale”**, with its grammatical variations and cognate expressions, means any transfer of property in goods by one person to another for cash or deferred payment or for any other valuable consideration, and includes :—
 - (i) a transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;
 - (ii) a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;
 - (iii) a delivery of goods on hire-purchase or any system of payment by instalments;
 - (iv) a transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;
 - (v) a supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;
 - (vi) a supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service, is for cash, deferred payment or other valuable consideration,

but does not include a mortgage or hypothecation of or a charge or pledge on goods];

1. Subs. by the Finance Act, 2002, w.e.f. 11-05-2002. The earlier clause was as follows:

“(g) **“Sale”**, with its grammatical variations and cognate expressions, means any transfer of property in goods by one person to another for cash or for deferred payment or for any other valuable consideration, and includes a transfer of goods on the hire purchase or other system of payment by instalments, but does not include a mortgage or hypothecation of or a charge or pledge on goods”;

- (h) **“sale price”** means the amount payable to a dealer as consideration for the sale of any goods, less any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof other than the cost of freight or delivery or the cost of installation in cases where such cost is separately charged :

¹[Provided that in the case of a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, the sale price of such goods shall be determined in the prescribed manner by making such deduction from the total consideration for the works contract as may be prescribed and such price shall be deemed to be the sale price for the purposes of this clause].

- ²(i) **“sales tax law”** means any law for the time being in force in any State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf and includes value added tax law, and **“general sales tax law”** means any law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally and includes value added tax law];
- (j) **“turnover”** used in relation to any dealer liable to tax under this Act means the aggregate of the sale prices received and receivable by him in respect of sales of any goods in the course of inter-State trade or commerce made during any prescribed period ³[and determined in accordance with the provisions of this Act and the rules made thereunder];

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1. Ins. by Finance Act, 2005 w.e.f. 13-5-2005.
 2. Subs. by Finance Act, 2005 w.e.f. 13-5-2005. The earlier clause was as follows :

“(i) “Sales tax law” means any law for the time being in force in any State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf, and **“general sales tax law”** means the law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally”;
 3. Subs. for the words “and determined in the prescribed manner” by Act 28 of 1969, with retrospective effect from the commencement of the Act.

- ¹[(ja) **“works contract”** means a contract for carrying out any work which includes assembling, construction, building, altering, manufacturing, processing, fabricating, erection, installation, fitting out, improvement repair or commissioning of any movable or immovable property];
- (k) **“year”**, in relation to a dealer, means the year applicable in relation to him under the general sales tax law of the appropriate State, and where there is no such year applicable, the financial year.

CHAPTER - II

FORMULATION OF PRINCIPLES FOR DETERMINING WHEN A SALE OR PURCHASE OF GOODS TAKES PLACE IN THE COURSE OF INTER-STATE TRADE OR COMMERCE OR OUTSIDE A STATE OR IN THE COURSE OF IMPORT OR EXPORT

3. When is a sale or purchase of goods said to take place in the course of inter-State trade or commerce.— A sale or purchase of goods shall be deemed to take place in the course of inter-State trade or commerce if the sale or purchase,—

- (a) occasions the movement of goods from one State to another; or
- (b) is effected by a transfer of documents of title to the goods during their movement from one State to another.

Explanation 1.— Where goods are delivered to a carrier or other bailee for transmission, the movement of the goods shall, for the purposes of clause (b), be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee.

Explanation 2.— Where the movement of goods commences and terminates in the same State it shall not be deemed to be a movement of goods from one State to another by reason merely of the fact that in the course of such movement the goods pass through the territory of any other State.

4. When is a sale or purchase of goods said to take place outside a State.— (1) Subject to the provisions contained in section 3, when a sale or purchase of goods is determined in accordance with sub-section (2) to take

1. Ins. by Finance Act, 2005, w.e.f. 13-5-2005.

place inside a State, such sale or purchase shall be deemed to have taken place outside all other States.

(2) A sale or purchase of goods shall be deemed to take place inside a State, if the goods are within the State :—

- (a) in the case of specific or ascertained goods, at the time the contract of sale is made; and
- (b) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller or by the buyer, whether assent of the other party is prior or subsequent to such appropriation.

Explanation.— Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of this sub-section shall apply as if there were separate contracts in respect of the goods at each of such places.

5. When is a sale or purchase of goods said to take place in the course of import or export.— (1) A sale or purchase of goods shall be deemed to take place in the course of the export of the goods out of the territory of India only if the sale or purchase either occasions such export or is effected by a transfer of documents of title to the goods after the goods have crossed the customs frontiers of India.

(2) A sale or purchase of goods shall be deemed to take place in the course of the import of the goods into the territory of India only if the sale or purchase either occasions such import or is effected by a transfer of documents of title to the goods before the goods have crossed the customs frontiers of India.

¹[(3) Notwithstanding anything contained in sub-section (1), the last sale or purchase of any goods preceding the sale or purchase occasioning the export of those goods out of the territory of India shall also be deemed to be in the course of such export, if such last sale or purchase took place after, and was for the purpose of complying with, the agreement or order for or in relation to such export].

²[(4) The provisions of sub-section (3) shall not apply to any sale or purchase of goods unless the dealer selling the goods furnishes to the prescribed

1. Ins. by Act 103 of 1976, s. 3 (w.e.f. 1-4-1976).

2. Ins. by Finance Act, 2005, s. 90 (w.e.f. 13-5-2005).

authority in the prescribed manner a declaration duly filled and signed by the exporter to whom the goods are sold in a prescribed form obtained from the prescribed authority.

(5) Notwithstanding anything contained in sub-section (1), if any designated Indian carrier purchases Aviation Turbine Fuel for the purposes of its international flight, such purchase shall be deemed to take place in the course of the export of goods out of the territory of India.

Explanation.— For the purpose of this sub-section (1), if any designated Indian carrier, means any carrier, which the Central Government may, by notification in the Official Gazette, specify in this behalf].

CHAPTER - III

INTER-STATE SALES TAX

6. Liability to tax on inter-State sales.— ¹[(1)] Subject to the other provisions contained in this Act, every dealer shall, with effect from such date² as the Central Government may, by notification in the Official Gazette, appoint, not being earlier than thirty days from the date of such notification, be liable to pay tax under this Act on all sales ³[of goods other than electrical energy] effected by him in the course of inter-State trade or commerce during any year on and from the date so notified :

⁴[Provided that a dealer shall not be liable to pay tax under this Act on any sale of goods which, in accordance with the provisions of sub-section (3) of section 5, is a sale in the course of export of those goods out of the territory of India].

⁵[(1A) A dealer shall be liable to pay tax under this Act, on a sale of any goods effected by him in the course of inter-State trade or commerce notwithstanding that no tax would have been leviable (whether on the seller or the purchaser) under the sales tax law of the appropriate State if that sale had taken place inside that State].

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1. Sec. 6 was renumbered as sub-section (1) of that section by Act 31 of 1958, sec. 3 (w.e.f. 1-10-1958).
 2. 1st July 1957 vide S.R.O. 940-A, dt. 26th March, 1957.
 3. Ins. by Act 61 of 1972, sec. 2 (w.e.f. 1-4-1973).
 4. Proviso was ins. by the Central Sales Tax (Amendment) Act, 1976, w.e.f. 01-04-1976.
 5. Ins. by Act 23 of 1969, s. 3 (retrospectively).

¹[(2) Notwithstanding anything contained in sub-section (1) of sub-section (1A), where a sale of any goods in the course of inter-State trade or commerce has either occasioned the movement of such goods from one State to another or has been effected by a transfer of documents of title to such goods during their movement from one State to another, any subsequent sale during such movement effected by a transfer of documents of title to such goods, —

- (a) to the Government; or
- (b) to a registered dealer other than the Government, if the goods are of the description referred to in sub-section (3) of section 8, shall be exempt from tax under this Act :

Provided that no such subsequent sale shall be exempt from tax under this sub-section unless the dealer effecting the sale furnishes to the prescribed authority in the prescribed manner and within the prescribed time or within such further time as that authority may, for sufficient cause, permit :—

- (a) a certificate duly filled and signed by the registered dealer from whom the goods were purchased containing the prescribed particulars in a prescribed form obtained from the prescribed authority; and
- (b) if the subsequent sale is made, —
 - (i) to a registered dealer, a declaration referred to in clause (a) of sub-section (4) of section 8, or
 - (ii) to the Government, not being a registered dealer, a certificate referred to in clause (b) of sub-section (4) of section 8 :

Provided further that it shall not be necessary to furnish the declaration or the certificate referred to in clause (b) of the preceding proviso in respect of a subsequent sale of goods if, —

- (a) the sale or purchase of such goods is, under the sales tax law of the appropriate State, exempt from tax generally or is subject to tax generally at a rate which is lower than ²[four] per cent (whether called a tax or fee or by any other name); and

1. Subs. by Act 61 of 1972, s. 2, for sub-section (2) (w.e.f. 1-4-1973).

2. Subs. for the word "three" by the Finance Act, 1975, w.e.f. 01-07-1975.

- (b) the dealer effecting such subsequent sale proves to the satisfaction of the authority referred to in the preceding proviso that such sale is of the nature referred to in clause (a) or clause (b) of this sub-section].

¹[(3) Notwithstanding anything contained in this Act, no tax under this Act shall be payable by any dealer in respect of sale of any goods made by such dealer, in the course of inter-State trade or commerce, to any official, personnel, consular or diplomatic agent of :—

- (i) any foreign diplomatic mission or consulate in India; or
 (ii) the United Nations or any other similar international body,

entitled to privileges under any convention or agreement to which India is a party or under any law for the time being in force, if such official, personnel, consular or diplomatic agent, as the case may be, has purchased such goods for himself or for the purposes of such mission, consulate, United Nations or other body.

(4) The provisions of sub-section (3) shall not apply to the sale of goods made in the course of inter-State trade or commerce unless the dealer selling such goods furnishes to the prescribed authority a certificate in the prescribed manner on the prescribed form duly filled and signed by the official personnel, consular or diplomatic agent, as the case may be].

²**6-A. Burden of proof, etc., in case of transfer of goods claimed otherwise than by way of sale.**— (1) Where any dealer claims that he is not liable to pay tax under this Act, in respect of any goods, on the ground that the movement of such goods from one State to another was occasioned by reason

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1. Subs. by Finance Act, 2005 (w.e.f. 13-05-2005). The earlier was as follows :—
 “(3) Notwithstanding anything contained in this Act, if—
 (a) any official or personnel of—
 (i) any foreign diplomatic mission or consulate in India; or
 (ii) the United Nations or any other similar international body,
 entitled to privileges under any convention to which India is a party or under any law for the time being in force; or
 (b) any consular or diplomatic agent of any mission, the United Nations or other body referred to in sub-clause (i) or sub-clause (ii) of clause (a),
 purchases any goods for himself or for the purposes of such mission, United Nations or other body, then, the Central Government may, by notification in the Official Gazette, exempt, subject to such conditions as may be specified in the notification, the tax payable on the sale of such goods under this Act.” (w.e.f. 13-05-2005).
2. Ins. by Act 61 of 1972, sec. 3 (w.e.f. 01-04-1973).

of transfer of such goods by him to any other place of his business or to his agent or principal, as the case may be, and not by reason of sale, the burden of proving that the movement of those goods was so occasioned shall be on that dealer and for this purpose he may furnish to the assessing authority, within the prescribed time or within such further time as that authority may, for sufficient cause, permit, a declaration, duly filled and signed by the principal officer of the other place of business, or his agent or principal, as the case may be, containing the prescribed particulars in the prescribed form obtained from the prescribed authority, along with the evidence of despatch of such goods ¹[and if the dealer fails to furnish such declaration, then, the movement of such goods shall be deemed for all purposes of this Act to have been occasioned as a result of sale].

(2) If the assessing authority is satisfied after making such inquiry as he may deem necessary that the particulars contained in the declaration furnished by a dealer under sub-section (1) are true, he may, at the time of, or at any time before, the assessment of the tax payable by the dealer under this Act, make an order to that effect and thereupon the movement of goods to which the declaration related shall be deemed for the purpose of this Act to have been occasioned otherwise than as a result of sale.

Explanation.— In this section, “assessing authority”, in relation to a dealer, means the authority for the time being competent to assess the tax payable by the dealer under this Act].

7. Registration of dealers.— (1) Every dealer liable to pay tax under this Act shall, within such time as may be prescribed for the purpose, make an application for registration under this Act to such authority in the appropriate State as the Central Government may, by general or special order, specify, and every such application shall contain such particulars as may be prescribed.

²(2) Any dealer liable to pay tax under the sales tax law of the appropriate State, or where there is no such law in force in the appropriate State or any part thereof, any dealer having a place of business in that State or part, as the case may be, may, notwithstanding that he is not liable to pay tax under this Act, apply for registration under this Act to the authority referred to in sub-section (1), and every such application shall contain such particulars as may be prescribed.

1. Ins. by the Finance Act, 2002, sec. 151 (w.e.f. 11-05-2002).

2. Subs. by Act No. 31 of 1958, sec. 4 (i) (w.e.f. 1-10-1958).

Explanation.— For the purposes of this sub-section, a dealer shall be deemed to be liable to pay tax under the sales tax law of the appropriate State notwithstanding that under such law a sale or purchase made by him is exempt from tax or a refund or rebate of tax is admissible in respect thereof].

¹[(2A) Where it appears necessary to the authority to whom an application is made under sub-section (1) or sub-section (2) so to do for the proper realisation of the tax payable under this Act or for the proper custody and use of the forms referred to in clause (a) of the first proviso to sub-section (2) of section 6 or sub-section (1) of section 6A or clause (a) of sub-section (4) of section 8, he may, by an order in writing and for reasons to be recorded therein, impose as a condition for the issue of a certificate of registration a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified, for all or any of the aforesaid purposes].

(3) If the authority to whom an application under sub-section (1) or sub-section (2) is made is satisfied that the application is in conformity with the provisions of this Act and the rules made thereunder ¹[and the condition, if any, imposed under sub-section (2A), has been complied with], he shall register the applicant and grant to him a certificate of registration in the prescribed form which shall specify the class or classes of goods for the purposes of sub-section (1) of section 8.

³[(3A) Where it appears necessary to the authority granting a certificate of registration under this section so to do for the proper realisation of tax payable under this Act or for the proper custody and use of the forms referred to in sub-section (2A), he may, at any time while such certificate is in force, by an order in writing and for reasons to be recorded therein, require the dealer, to whom the certificate has been granted, to furnish within such time as may be specified in the order and in the prescribed manner such security, or, if the dealer has already furnished any security in pursuance of an order under this sub-section or sub-section (2A), such additional security, as may be specified in the order, for all or any of the aforesaid purposes].

⁴[(3B) No dealer shall be required to furnish any security under sub-section (2A) or any security or additional security under sub-section (3A) unless he has been given an opportunity of being heard.

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1. Ins. by Act 61 of 1972, sec. 4 (a), w.e.f. 1-4-1973.
 2. Ins. by Act 61 of 1972, sec. 4 (b), w.e.f. 1-4-1973.
 3. Ins. by Act 61 of 1972, sec. 4 (c), w.e.f. 1-4-1973.
 4. Subs. by the Central Sales Tax (Amendment) Act, 1976 w.e.f. 1-4-1976. The earlier was ins. by 61 of 1972, sec. 4 (c), w.e.f. 1-4-1973.

(3BB) The amount of security which a dealer may be required to furnish under sub-section (2A) or sub-section (3A) or the aggregate of the amount of such security and the amount of additional security which he may be required to furnish under sub-section (3A), by the authority referred to therein, shall not exceed,—

- (a) in the case of a dealer other than a dealer who has made an application, or who has been registered in pursuance of an application, under sub-section (2), a sum equal to the tax payable under this Act, in accordance with the estimate of such authority, on the turnover of such dealer for the year in which such security or, as the case may be, additional security is required to be furnished; and
- (b) in the case of a dealer who has made an application, or who has been registered in pursuance of an application, under sub-section (2), a sum equal to the tax leviable under this Act, in accordance with the estimate of such authority on the sales to such dealer in the course of inter-State trade or commerce in the year in which such security or, as the case may be, additional security is required to be furnished, had such dealer been not registered under this Act].

¹[(3C) Where the security furnished by a dealer under sub-section (2A) or sub-section (3A) is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the authority granting the certificate of registration and shall within ninety days of such occurrence furnish a fresh surety bond or furnish in the prescribed manner other security for the amount of the bond.

(3D) The authority granting the certificate of registration may by order and for good and sufficient cause forfeit the whole or any part of the security furnished by a dealer,—

- (a) for realising any amount of tax or penalty payable by the dealer;
- (b) if the dealer is found to have misused any of the forms referred to in sub-section (2A) to have failed to keep them in proper custody :

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

1. Ins. by Act 61 of 1972, sec. 4 (w.e.f. 1-4-1973).

(3E) Where by reason of an order under sub-section (3D), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.

(3F) The authority issuing the forms referred to in sub-section (2A) may refuse to issue such forms to a dealer who has failed to comply with an order under that sub-section or sub-section (3A), or with the provisions of sub-section (3C) or sub-section (3E), until the dealer has complied with such order or such provisions, as the case may be.

(3G) The authority granting a certificate of registration may, on application by the dealer to whom it has been granted, order the refund of any amount or part thereof deposited by the dealer by way of security under this section, if it is not required for the purposes of this Act.

(3H) Any person aggrieved by an order passed under sub-section (2A), sub-section (3A), sub-section (3D) or sub-section (3G) may, within thirty days of the service of the order on him, but after furnishing the security, prefer, in such form and manner as may be prescribed, an appeal against such order to such authority (hereafter in this section referred to as the "appellate authority") as may be prescribed :

Provided that the appellate authority may, for sufficient cause, permit such person to present the appeal,—

- (a) after the expiry of the said period of thirty days; or
- (b) without furnishing the whole or any part of such security.

(3I) The procedure to be followed in hearing any appeal under sub-section (3H), and the fees payable in respect of such appeals shall be such as may be prescribed.

(3J) The order passed by the appellate authority in any appeal under sub-section (3H) shall be final.

¹[(4) A certificate of registration granted under this section may,—

- (a) either on the application of the dealer to whom it has been granted or, where no such application has been made, after due notice to the dealer, be amended by the authority granting it if he is satisfied that by reason of the registered dealer having changed the name, place or nature of his business or the class or classes of goods, in

1. Subs. by Act No. 31 of 1958, section 4 (ii), w.e.f. 1-10-1958.

which he carries on business or for any other reason the certificate of registration granted to him requires to be amended; or

- (b) be cancelled by the authority granting it where he is satisfied, after due notice to the dealer to whom it has been granted, that he has ceased to carry on business ¹[or has ceased to exist or has failed without sufficient cause, to comply with an order under sub-section (3A) or with the provisions of sub-section (3C) or sub-section (3E) or has failed to pay any tax or penalty payable under this Act,] or in the case of a dealer registered under sub-section (2) has ceased to be liable to pay tax under the sales tax law of the appropriate State or for any other sufficient reason].

(5) A registered dealer may apply in the prescribed manner not later than six months before the end of a year to the authority which granted his certificate of registration for the cancellation of such registration, and the authority shall, unless the dealer is liable to pay tax under this Act, cancel the registration accordingly, and where he does so, the cancellation shall take effect from the end of the year.

8. Rates of tax on sales in the course of inter-State trade or commerce.—

²[(1) Every dealer, who in the course of inter-State trade or commerce,—

- (a) sells to the Government any goods; or
 (b) sells to a registered dealer other than the Government, goods of the description referred to in sub-section (3),

³[shall be liable to pay tax under this Act, with effect from such date as may be notified by the Central Government in the Official Gazette for this purpose, which shall be two per cent of his turnover or at the rate applicable to the sale or purchase of such goods inside the appropriate State under the sales tax law of that State, or, as the case may be, under any enactment of that State imposing value added tax, whichever is lower :

Provided that the rate of tax payable under this sub-section by a dealer shall continue to be four per cent of his turnover, until the rate of two per cent takes effect under this sub-section].

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1. Subs. for the words “or has ceased to exist” by Act No. 61 of 1972.
 2. Subs. by Act No. 31 of 1958, sec. 5, w.e.f. 1-10-1958.
 3. Subs. by the Finance Act, 2003, w.e.f. 14-05-2003. The earlier was as follows:
 “shall be liable to pay tax under this Act, which shall be four per cent of his turnover or at the rate applicable to the sale or purchase of such goods inside the appropriate State under the sales tax law of that State whichever is lower”.

¹[(2) The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-State trade or commerce not falling within sub-section (1),—

- (a) in the case of declared goods, shall be calculated ²[at twice the rate] applicable to the sale or purchase of such goods inside the appropriate State; ³[x x x]
- (b) in the case of goods other than declared goods, shall be calculated at the rate of ⁴[ten per cent] or at the rate applicable to the sale or purchase of goods inside the appropriate State, whichever is higher; ⁵[and]
- ⁶[(c) in the case of goods, the sale or, as the case may be, the purchase of which is, under the sales tax law of the appropriate State, exempt from tax generally shall be nil,

and for the purpose of making any such calculation under clause (a) or clause (b), any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

Explanation.— For the purposes of this sub-section, a sale or purchase of any goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law the sale or purchase of such goods is exempt only in specified circumstances or under specified conditions or the tax is levied on the sale or purchase of such goods at specified stages or otherwise than with reference to the turnover of the goods].

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1. Subs. by Act No. 31 of 1958, section 5 (w.e.f. 1-10-1958).
 2. Subs. for "at the rate", by the Finance Act, 1975 (w.e.f. 1-7-1975).
 3. The word "and" omitted by the Finance Act, 2002 (w.e.f. 11-05-2002).
 4. Subs. for the words "seven per cent" by Act No. 8 of 1963, sec. 3 (w.e.f. 01-04-1963).
 5. Ins. by the Finance Act, 2002 (w.e.f. 11-05-2002).
 6. Subs. by the Finance Act, 2002 (w.e.f. 11-05-2002). The earlier clause was as follows :
 "and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact may not be so liable under that law".

(2A) ¹[x x x]

²[(3) The goods referred to in clause (b) of sub-section (1)–

(a) ³[x x x]

(b) ⁴[x x x] are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing of goods for sale or ⁵[in the tele-communications network or] in mining or in the generation or distribution of electricity or any other form of power;

(c) are containers or other materials specified in the certificate of registration of the registered dealer purchasing the goods, being containers or materials intended for being used for the packing of goods for sale;

(d) are containers or other materials used for the packing of any goods or classes of goods specified in the certificate of registration referred to in ⁶[x x x] clause (b) or for the packing of any containers or other materials specified in the certificate of registration referred to in clause (c).

⁷[(4) The provisions of sub-section (1) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods

1. Omitted by the Finance Act, 2002, (w.e.f. 11-05-2002). The earlier was as follows:

“(2A) Notwithstanding anything contained, in sub section (1A) of section 6 or sub section (1A) of section 6 or sub-section (1) or clause (b) of sub-section (2) of this section, the tax payable under this Act by a dealer on his turnover in so far as the turnover or any part thereof relates to the sale of any goods, the sale or, as the case may be, the purchase of which is, under the sales tax law of the appropriate State, exempt from tax generally or subject to tax at a rate which is lower than four per cent (whether called a tax or fee or by any other name), shall be nil, or as the case may be, shall be calculated at the lower rate”.

2. Subs. by Act No. 31 of 1958, section 5 (w.e.f. 1-10-1958).

3. Clause (a) omitted by Act 8 of 1963 (w.e.f. 1-4-1963).

4. The words “in the case of goods other than declared goods” omitted by Act No. 8 of 1963 w.e.f. 1-4-1963.

5. Ins. by the Finance Act, 2002 (w.e.f. 11-05-2002).

6. The words “clause (a) or” omitted by Act No. 8 of 1963, sec. 2 (iii) (c) (w.e.f. 01-04-1963).

7. Subs. by Act 31 of 1958 (w.e.f. 01-10-1958).

furnishes to the prescribed authority in the prescribed manner :—

- (a) a declaration duly filled and signed by the registered dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority; or
- (b) if the goods are sold to the Government, not being a registered dealer, a certificate in the prescribed form duly filled and signed by a duly authorised officer of the Government :

¹[Provided that the declaration referred to in clause (a) is furnished within the prescribed time or within such further time as that authority may, for sufficient cause, permit].

²(5) Notwithstanding anything contained in this section, the State Government may ³[on the fulfilment of the requirements laid down in sub-section (4) by the dealer], if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, and subject to such conditions as may be specified therein direct,—

- (a) that no tax under this Act shall be payable by any dealer having his place of business in the State in respect of the sales by him, in the course of inter-State trade or commerce, ³[to a registered dealer or the Government] from any such place of business of any such goods or classes of goods as may be specified in the notification, or that the tax on such sales shall be calculated at such lower rates than those specified in sub-section (1) or sub-section (2) as may be mentioned in the notification;
- (b) that in respect of all sales of goods or sales of such classes of goods as may be specified in the notification, which are made, in the course of inter-State trade or commerce, ³[to a registered dealer or the Government] by any dealer having his place of business in the State or by any class of such dealers as may be specified in the notification to any person or to such class of persons as may be specified in the notification, no tax under this Act shall be payable or the tax on such sales shall be calculated at such lower rates than those specified in sub-section (1) or sub-section (2) as may be mentioned in the notification.

1. Ins. by Act No. 61 of 1972, sec. 5 (b), w.e.f. 1-4-1973.

2. Subs. by Act No. 61 of 1972, sec. 5 (c) w.e.f. 1-4-1973.

3. Ins. by the Finance Act, 2002, w.e.f. 11-05-2002.

¹[(6) Notwithstanding anything contained in this section, no tax under this Act shall be payable by any dealer in respect of sale of any goods made by such dealer, in the course of inter-State trade or commerce to a registered dealer for the purpose of setting up, operation, maintenance, manufacture, trading, production, processing, assembling, repairing, reconditioning, re-engineering, packaging or for use as packing material or packing accessories in an unit located in any special economic zone or for development, operation and maintenance of special economic zone by the developer of the special economic zone, if such registered dealer has been authorised to establish such unit or to develop, operate and maintain such special economic zone by the authority specified by the Central Government in this behalf].

(7) The goods referred to in sub-section (6) shall be the goods of such class or classes of goods as specified in the certificate of registration of the registered dealer referred to in that sub-section.

(8) The provisions of sub-sections (6) and (7) shall not apply to any sale of goods made in the course of inter-State trade or commerce unless the dealer selling such goods furnishes to the ²[prescribed authority referred to in sub-section (4) a declaration in the prescribed manner on the prescribed form obtained from the authority specified by the Central Government under sub-section (6)], duly filled in and signed by the registered dealer to whom such goods are sold.

Explanation. — For the purposes of sub-section (6), the expression “special economic zone” has the meaning assigned to it in clause (iii) to Explanation 2 to the proviso to section 3 of the Central Excise Act, 1944 (1 of 1944)].

³[8A. **Determination of turnover.** — (1) In determining the turnover of a dealer for the purpose of this Act, the following deductions shall be made from the aggregate of the sale prices, namely :—

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1. Subs. by Finance Act, 23 of 2004 (w.e.f. 10-09-2004). The earlier was as follows :—
 “(6) Notwithstanding anything contained in this section, no tax under this Act shall be payable by any dealer in respect of sale of any goods made by such dealer, in the course of inter-State trade or commerce to a registered dealer for the purpose of manufacture, production, processing, assembling, repairing, reconditioning, re-engineering, packing or for use as trading or packing material or packing accessories in an unit located in any special economic zone, if such registered dealer has been authorised to establish such unit by the authority specified by the Central Government in this behalf”.
 2. Subs. by Finance Act, 23 of 2004 (w.e.f. 10-09-2004). The earlier words were “authority referred to in sub-section (6) a declaration in the prescribed manner on the prescribed form obtained from the authority referred to in sub-section (5)”.
 3. Ins. by Act 28 of 1969, sec. 5 (retrospectively).

- (a) the amount arrived at applying the following formula :

$$\frac{\text{rate of tax} \times \text{aggregate of sale prices}}{100 + \text{rate of tax}}$$

Provided that no deduction on the basis of the above formula shall be made if the amount by way of tax collected by a registered dealer, in accordance with the provisions of this Act, has been otherwise deducted from the aggregate of sale prices.

Explanation.— Where the turnover of a dealer is taxable at different rates, the aforesaid formula shall be applied separately in respect of each part of the turnover liable to a different rate of tax.

- (b) the sale price of all goods returned to the dealer by the purchasers of such goods,—
- (i) within a period of three months from the date of delivery of the goods, in the case of goods returned before the 14th day of May, 1966;
 - (ii) within a period of six months from the date of delivery of the goods in the case of goods returned on or after the 14th day of May, 1966 :

Provided that satisfactory evidence of such return of goods and of refund or adjustment in accounts of the sale price thereof is produced before the authority competent to assess or, as the case may be, re-assess the tax payable by the dealer under this Act; and

- (c) such other deductions as the Central Government may, having regard to the prevalent market conditions, facility of trade and interests of consumers, prescribe.

(2) Save as otherwise provided in sub-section (1), in determining the turnover of a dealer for the purposes of this Act, no deduction shall be made from the aggregate of the sale prices].

¹9. Levy and collection of tax and penalties.— (1) The tax payable by any dealer under this Act on sales of goods effected by him in the course of inter-State trade or commerce, whether such sales fall within clause (a) or clause (b) of section 3, shall be levied by the Government of India and the tax

1. Subs. by Act 28 of 1969, sec. 6 (retrospectively). The earlier was subs. by Act 31 of 1958, sec. 6.

so levied shall be collected by that Government in accordance with the provision of sub-section (2), in the State from which the movement of the goods commenced :

¹[Provided that, in the case of a sale of goods during their movement from one State to another, being a sale subsequent to the first sale in respect of the same goods and being also a sale which does not fall within sub-section (2) of section 6, the tax shall be levied and collected :—

- (a) where such subsequent sale has been effected by a registered dealer in the State from which the registered dealer obtained or, as the case may be, could have obtained, the form prescribed for the purposes of clause (a) of sub-section (4) of section 8 in connection with the purchase of such goods; and
- (b) where such subsequent sale has been effected by an unregistered dealer in the State from which such subsequent sale has been effected].

(2) Subject to the other provisions of this Act and the rules made thereunder, the authorities for the time being empowered to assess, reassess, collect and enforce payment of any tax under general sales tax law of the appropriate State shall, on behalf of the Government of India, assess, reassess, collect and enforce payment of tax, including any ²[interest or] penalty, payable by a dealer under this Act as if the tax or ²[interest or] penalty payable by such a dealer under this Act is a tax or ²[interest or] penalty payable under the general sales tax law of the State; and for this purpose they may exercise all or any of the powers they have under the general sales tax law of the State; and the provisions of such law, including provisions relating to returns, provisional assessment, advance payment of tax, registration of the transferee of any business, imposition of the tax liability of a person carrying on business on the transferee of, or successor to, such business, transfer of liability of any firm or Hindu undivided family to pay tax in the event of the dissolution of such firm or partition of such family, recovery of tax from third parties, appeals, reviews, revisions, references, ³[refunds, rebates, penalties] ⁴[charging or payment of interest,] compounding of offences and treatment of documents furnished by a dealer as confidential, shall apply accordingly :

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- 1. Proviso was subs. by the Central Sales Tax (Amendment) Act, 1976 (w.e.f. 07-09-1976).
 - 2. Ins. by the Finance Act, 2000 (w.e.f. 12-05-2000).
 - 3. Subs. for the words "refunds, penalties" by Act 61 of 1972 (w.e.f. 01-04-1973).
 - 4. Ins. by Act 103 of 1976 (retrospectively).

Provided that if in any State or part thereof there is no general sales tax law in force, the Central Government may, by rules made in this behalf make necessary provision for all or any of the matter specified in this sub-section.

¹[(2A) All the ²[provisions relating to offences, interest and penalties] (including provisions relating to penalties in lieu of prosecution for an offence or in addition to the penalties or punishment for an offence but excluding the provisions relating to matters provided for in sections 10 and 10A) of the general sales tax law of each State shall, with necessary modifications, apply in relation to the assessment, reassessment, collection and the enforcement of payment of any tax required to be collected under this Act in such State or in relation to any process connected with such assessment, reassessment, collection or enforcement of payment as if the tax under this Act were a tax under such sales tax law].

³[(2B) If the tax payable by any dealer under this Act is not paid in time, the dealer shall be liable to pay interest for delayed payment of such tax and all the provisions for delayed payment of such tax and all the provisions relating to due date for payment of tax, rate of interest for delayed payment of tax and assessment and collection of interest for delayed payment of tax, of the general sales tax law of each State, shall apply in relation to due date for payment of tax, rate of interest for delayed payment of tax, and assessment and collection of interest for delayed payment of tax under this Act in such States as if the tax and the interest payable under this Act were a tax and an interest under such sales tax law].

(3) The proceeds in any financial year of any tax, ⁴[including any interest or penalty], levied and collected under this Act in any State (other than a Union Territory) on behalf of the Government of India shall be assigned to that State and shall be retained by it; and the proceeds attributable to Union Territories shall form part of the Consolidated Fund of India].

⁵**9A. Collection of tax to be only by registered dealers.**— No person who is not a registered dealer shall collect in respect of any sale by him of

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1. Ins. by the Central Sales Tax (Amendment) Act, 1976, Act 103 of 1976, sec. 6 (w.e.f. 07-09-1976).
 2. Subs. by the Finance Act, 2000, for the words "provisions relating to offences and penalties" (w.e.f. 12-05-2000).
 3. Ins. by the Finance Act, 2000 (w.e.f. 12-05-2000).
 4. The words "including any penalty" were subs. by the Finance Act, 2000 (w.e.f. 12-05-2000).
 5. This section 9A along with section 9 was subs. by Act 31 of 1958 (w.e.f. 01-10-1958).

goods in the course of inter-State trade or commerce any amount by way of tax under this Act, and no registered dealer shall make any such collection except in accordance with this Act and the rules made thereunder].

¹**[9B. Rounding off of tax, etc.—** The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored :

Provided that nothing in this section shall apply for the purpose of collection by a dealer of any amount by way of tax under this Act in respect of any sale by him of goods in the course of inter-State trade or commerce].

10. Penalties.— If any person,—

- ²(a) furnishes a certificate or declaration under sub-section (2) of section 6 or sub-section (1) of section 6A or sub-section (4), ³[or sub-section (8)] of section 8, which he knows, or has reason to believe, to be false; or
- (aa) fails to get himself registered as required by section 7 or fails to comply with an order under sub-section (3A) or with the requirements of sub-section (3C) or sub-section (3E), of that section; or
- (b) being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by his certificate of registration; or
- (c) not being a registered dealer, falsely represents when purchasing goods in the course of inter-State trade or commerce that he is a registered dealer; or
- (d) after purchasing any goods for any of the purposes specified in ⁴[clause (b) or clause (c) or clause (d)] of sub-section (3) ³[or sub-section (6)] of section 8 fails, without reasonable excuse, to make use of the goods for any such purpose; or

1. Ins. by Act 61 of 1972, sec. 7 (w.e.f. 01-04-1973).
 2. Subs. by Act 61 of 1972, sec. 8 (w.e.f. 01-04-1973).
 3. Ins. by the Finance Act, 2002 (w.e.f. 11-05-2002).
 4. Subs. by "clause (b)" by Act No. 61 of 1972 (w.e.f. 01-04-1973).

- (e) has in his possession any form prescribed for the purpose of sub-section (4) ¹[or sub-section (8)] of section 8 which has not been obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder; or
- ²(f) collects any amount by way of tax in contravention of the provisions contained in section 9A],

he shall be punishable with simple imprisonment, which may extend to six months, or with fine or with both; and when the offence is a continuing offence, with a daily fine, which may extend to fifty rupees for every day during which the offence continues.

³**10A. Imposition of penalty in lieu of prosecution.**— ⁴[(1)] If any person purchasing goods is guilty of an offence under clause (b) or clause (c) or clause (d) of section 10, the authority who granted to him or, as the case may be, is competent to grant to him a certificate of registration under this Act may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times ⁵[the tax which would have been levied under sub-section (2) of section 8 in respect of the sale to him of the goods, if the sale had been a sale falling within that sub-section] :

Provided that no prosecution for an offence under section 10 shall be instituted in respect of the same facts on which a penalty has been imposed under this section].

⁶[(2) The penalty imposed upon any dealer under sub-section (1) shall be collected by the Government of India in the manner provided in sub-section (2) of section 9,—

- (a) in the case of an offence falling under clause (b) or clause (d) of section 10, in the State in which the person purchasing the goods obtained the form prescribed for the purposes of clause (a) of sub-section (4) of section 8 in connection with the purchase of such goods;

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1. Ins. by the Finance Act, 2002 (w.e.f. 11-05-2002).
 2. Ins. by Act No. 31 of 1958 (w.e.f. 01-10-1958).
 3. Ins. by Act 28 of 1969 (w.e.f. 01-10-1958).
 4. Renumbered as sub section (1) by Act 28 of 1969 (w.e.f. 01-10-1958).
 5. Subs. for the words “ the tax which would have been levied under this in respect of the sale to him of the goods if the offence had not been committed” by Act No. 61 of 1972 (w.e.f. 01-04-1973).
 6. Ins. by Act No. 28 of 1969, sec. 7 (w.e.f. 01-10-1958).

- (b) in the case of an offence falling under clause (c) of section 10, in the State in which the person purchasing the goods should have registered himself if the offence had not been committed].

11. Cognizance of offences.— (1) No Court shall take cognizance of any offence punishable under this Act or the rules made thereunder except with the previous sanction of the Government within the local limits of whose jurisdiction the offence has been committed or of such officer of that Government as it may, by general or special order, specify in this behalf; and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(2) All offences punishable under this Act shall be cognizable and bailable.

12. Indemnity.— No suit, prosecution or other legal proceeding shall lie against any officer of Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

13. Power to make rules.— (1) The Central Government may, by notification in the Official Gazette, make rules providing for :—

- (a) the manner in which applications for registration may be made under this Act, the particulars to be contained therein, the procedure for the grant of such registration, the circumstances in which registration may be refused and the form in which the certificate of registration may be given;
- ¹[(aa) the manner of determination of the sale price and the deductions from the total consideration for a works contract under the proviso to clause (h) of section 2];
- ²[(ab) the form and the manner for furnishing declaration under sub-section (8) of section 8];
- (b) the period of turnover, the manner in which the turnover in relation to the sale of any goods under this Act shall be determined, and the deductions which may be made ⁴[under clause (c) of sub-section (1) of section 8A] in the process of such determination;

1. Ins. by Finance Act, 2005, sec. 92 (w.e.f. 13-05-2005).
 2. Ins. by the Finance Act, 2002, sec. 154 (w.e.f. 11-05-2002).
 3. Re-lettered by Finance Act, 2005, sec. 92 (w.e.f. 13-05-2005).
 4. Ins. by Act No. 61 of 1972 (w.e.f. 01-04-1973).

- (c) the cases and circumstances in which, and the conditions subject to which, any registration granted under this Act may be cancelled;
- ¹[(d) the form in which and the particulars to be contained in any declaration or certificate to be given under this Act ²[the State of origin of such form or certificate and the time within which any such certificate or declaration shall be produced or furnished];
- (e) the enumeration of goods or class of goods used in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;
- (f) the matters in respect of which provision may be made under the proviso to ³[sub-section (2)] of section 9;
- (g) the fees payable in respect of applications under this Act.
- ⁴[(h) the proper functioning of the Authority constituted under section 19;
- (i) the salaries and allowances payable to, and the terms and conditions of service of, the Chairman and Members under sub-section (3) of section 19;
- (j) any other matter as may be prescribed].

⁵[(2) Every rule made by the Central Government under sub-section (1) shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

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1. Subs. by Act 31 of 1958, sec. 9, for clause (d) (w.e.f. 01-10-1958).
 2. Ins. by Act 61 of 1972, sec. 10 (w.e.f. 01-04-1973).
 3. Subs. by Act 28 of 1969, sec. 8, for "sub-section (3)" (retrospectively).
 4. Ins. by the Central Sales Tax (Amendment) Act, 2001, w.e.f. 12-09-2001.
 5. Subs. by Act 61 of 1972, sec. 10 (w.e.f. 01-04-1973).

(3) The State Government may make rules, not inconsistent with the provisions of this Act and the rules made under sub-section (1), to carry out the purposes of this Act.

(4) In particular and without prejudice to the powers conferred by sub-section (3) the State Government may make rules for all or any of the following purposes, namely :—

- (a) the publication of lists of registered dealers, of the amendments made in such lists from time to time, and the particulars to be contained in such lists;
- ¹[(aa) the manner in which security may be furnished under sub-section (2A) or sub-section (3A) or sub-section (3C) of section 7 and the manner in which and the time within which any deficiency may be made up under sub-section (3E) of that section];
- (b) the form and manner in which accounts relating to sales in the course of inter-State trade or commerce shall be kept by registered dealers;
- (c) the furnishing of any information relating to the stocks of goods of purchases, sales and deliveries of books by, any dealer or any other information relating to his business as may be necessary for the purposes of this Act;
- (d) the inspection of any books, accounts or documents required to be kept under this Act, the entry into any premises at all reasonable times for the purposes of searching for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents;
- ²[(e) the authority from whom, the conditions subject to which and the fees subject to payment of which any form of certificate prescribed under clause (a) of the first proviso to sub-section (2) of section 6 or of declaration prescribed under sub-section (1) of section 6A or sub-section (4) of section 8 may be obtained, the manner in which such forms shall be kept in custody and records relating thereto maintained and the manner in which any such form may be used and any such certificate or declaration may be furnished;

1. Ins. by Act 41 of 2001.

2. Subs. by Act 61 of 1972, sec. 10 (w.e.f. 01-04-1973).

- (ee) the form and manner in which, and the authority to whom, an appeal may be preferred under sub-section (3H) of section 7, the procedure to be followed in hearing such appeals and the fees payable in respect of such appeals];
- (f) in the case of an Undivided Hindu Family, association, club, society, firm or company or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person, the furnishing of a declaration stating the name of the person who shall be deemed to be the manager in relation to the business of the dealer in the State and the form in which such declaration may be given;
- (g) the time within which, the manner in which and ¹[the authorities to whom] any change in the ownership of any business or in ²[the name, place or nature] of any business carried on by any dealer shall be furnished.

(5) In making any rule under this section ³[the Central Government or as the case may be, the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

CHAPTER - IV

GOODS OF SPECIAL IMPORTANCE IN INTER-STATE TRADE OR COMMERCE

14. Certain goods to be of special importance in inter-State trade or commerce.— It is hereby declared that the following goods are of special importance in inter-State trade or commerce :—

- ⁴(i) Cereals, that is to say,—
 - (i) Paddy (*Oryza sativa* L.);
 - (ii) Rice (*Oryza sativa* L.);

1. Subs. for the words "the authorities to which" by Act 31 of 1958 (w.e.f. 1-10-1958).

2. Subs. for the words "the nature" (w.e.f. 01-10-1958).

3. Subs. for the words "the State Government" (w.e.f. 01-04-1973).

4. Ins. by the Central Sales Tax (Amendment) Act, 1976 w.e.f. 07-09-1976.

- (iii) Wheat (*Triticum vulgare*, *T. compactum*, *T. sphaerococcum*, *T. edurum*, *T. aestivum* L., *T. dicoccum*);
- (iv) Jowar or milo (*Sorghum vulgare* Pers);
- (v) Bazra (*Pennisetum typhodeum* L.);
- (vi) Maize (*Zea mays* D.);
- (vii) Ragi (*Eleusine coracana* Gaertn.);
- (viii) Kodon (*Paspalum scrobiculatum* L.);
- (ix) Kutki (*Panicum miliare* L.);
- (x) Barley (*Hordeum vulgare* L.);

¹[(ia)] Coal, including coke in all its forms, but excluding charcoal :

Provided that during the period commencing on the 23rd day of February, 1967 and ending with the date of commencement of section 11 of the Central Sales Tax (Amendment) Act, 1972 (61 of 1972), this clause shall have effect subject to the modification that the words “but excluding charcoal” shall be omitted];

(ii) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;

³[(iia) cotton fabrics covered under heading Nos. 52.05, 52.06, 52.07, 52.08, 52.09, 52.10, 52.11, 52.12, 58.01, 58.02, 58.03, 58.04, 58.05, ⁴[58.06], 59.01, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)];

⁵[(iib) cotton yarn, but not including cotton yarn waste];

⁶[(iic) crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous

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1. Subs. by Act 61 of 1972, sec. 11, for clause (i) (retrospectively).
 2. Clause (i) renumbered as (ia) by the Central Sales Tax (Amendment) Act, 1976 (w.e.f. 07-09-1976).
 3. Subs. by the Finance Act, 1988, w.e.f. 13-05-1988. The earlier was as follows :—
“(II-a) cotton fabrics, as defined in Item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944)”.
 4. Ins. by the Finance Act, 1989 (w.e.f. 12-05-1989).
 5. Ins. by Act 31 of 1958, sec. 10 (w.e.f. 01-10-1958).
 6. Ins. by Act 103 of 1976, sec. 7 (w.e.f. 07-09-1976).

rock, sand), whatever their composition, whether obtained from normal or condensation oil-deposits or by the destructive distillation of bituminous minerals and whether or not subject to all or any of the following processes :—

- (1) decantation;
- (2) de-salting;
- (3) dehydration;
- (4) stabilisation in order to normalise the vapour pressure;
- (5) elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure;
- (6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above-mentioned processes;
- (7) any other minor process (including addition of our point depressants or flow improvers) which does not change the essential character of the substance;

¹[(i) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft.

Explanation.— For the purposes of this clause, “Turbo-Prop Aircraft” means an aircraft deriving thrust, mainly from propeller, which may be driven by either turbine engine or piston engine];

(iii) hides, and skins, whether in a raw or dressed state;

²[(iv) iron and steel, that is to say,—

- (i) ³[pig iron, sponge iron and] cast iron including ⁴[ingot moulds, bottom plates], iron scrap, cast iron scrap, runner scrap and iron skull scrap;
- (ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);

1. Ins. by the Finance Act, 2001, sec. 139 (w.e.f. 11-05-2001).

2. Subs. by Act 61 of 1972, sec. 11 (w.e.f. 01-04-1973).

3. Subs. by the Finance Act, 2001(w.e.f. 11-05-2001). The earlier words “pig iron and”.

4. Subs. by Act 38 of 1978 (w.e.f. 26-11-1978). The earlier words “ingot moulds bottom plates”.

- (iii) skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;
 - (iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);
 - (v) steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);
 - (vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition;
 - (vii) plates both plain and chequered in all qualities;
 - (viii) discs, rings, forgings and steel castings;
 - (ix) tool, alloy and special steels of any of the above categories;
 - (x) steel melting scrap in all forms including steel skull, turnings and borings;
 - (xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;
 - (xii) tin-plates, both hot dipped and electrolytic and tin-free plates;
 - (xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers-heavy and light crane rails;
 - (xiv) wheels, tyres, axles and wheels sets;
 - (xv) wire rods and wires - rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;
 - (xvi) defectives, rejects, cuttings or end pieces of any of the above categories;
- ¹[(v) jute, that is to say, the fibre extracted from plants belonging to the species *Corchorus capsularies* and *Corchorus olitorius* and the fibre known as mesta or bimli extracted from plants of the species *Hibiscus cannabinus* and *Hibiscus sabdariffa - Varalittissima* and the fibre

1. Subs. by Act 61 of 1972, sec. 11 (w.e.f. 01-04-1973).

known as *Sunn* or *Sunn hemp* extracted from plants of the species *Crotalaria juncea* whether baled or otherwise];

¹[(va) liquefied petroleum gas for domestic use];

²[(vi) oilseeds, that is to say :—

- (i) Groundnut or peanut (*Arachis hypogaea*);
- (ii) Sesamum or Til (*Sesamum orientale*);
- (iii) Cottonseed (*Gossypium Spp*);
- (iv) Soyabean (*Glycine seja*);
- (v) Rapeseed and mustard :—
 - (1) Tortia (*Brassica campestris var toria*);
 - (2) Rai (*Brassica juncea*);
 - (3) Jamba - Taramira (*Eruca sativa*);
 - (4) Sarson, yellow and brown (*Brassica campestris var sarson*);
 - (5) Banarsi Rai or True Mustard (*Brassica nigra*);
- (vi) Linseed (*Linum usitatissimum*);
- (vii) Castor (*Ricinus communis*);
- (viii) Coconut (i.e. copra excluding tender coconuts) (*Cocos nucifera*);
- (ix) Sunflower (*Helianthus annuus*);
- (x) Nigar seed (*Guizotia abyssinica*);
- (xi) Neem, vepa (*Azadirachta indica*);
- (xii) Mahua, illupai, Ippe (*Madhuca indica M. latifolia*, *Bassia latifolia* and *Madhuca longifolia syn. M. longifolia*);
- (xiii) Karanja, pongam, hongra (*Pongamia pinnata syn. P. Glabra*);
- (xiv) Kusum (*Schleichera oleosa, syn. S. trijuga*);

1. Ins. by Finance Act 2006 (w.e.f. 18-04-2006).

2. Subs. by Act 61 of 1972, sec. 11 (w.e.f. 01-04-1973).

- (xv) Punna, Undi (*Calophyllum inophyllum*);
- (xvi) Kokum (*Carcinia indica*);
- (xvii) Sal (*Shorea robusta*);
- (xviii) Tung (*Aleurites fordii* and *A. montana*);
- (xix) Red palm (*Elaeis guinensis*);
- (xx) Safflower (*Carthamus tinctorius*);

¹[(via) pulses, that is to say,—

- (i) Gram or gulab gram (*Cicerarietinum* L.);
- (ii) Tur or arhar (*Cajanus cajan*);
- (iii) Moong or green gram (*Phaselous aureus*);
- (iv) Masur or lentil (*Lens esculmta* Moench, *Lens cuinaris* Medic);
- (v) Urad or black gram (*Phaseolus mungo*);
- (vi) Moth (*Phaseolus aconitifolius* Jacq);
- (vii) Lakh or khesari (*Lathyrus sativus* L.);
- ²[(vii) Man-made fabrics covered under heading nos. 54.08, 54.09, 54.10, 54.11, 54.12, 55.07, 55.09, 55.10, 55.12, 58.01, 58.02, 58.03, 58.04, 58.05, ³[58.06], 59.01, 59.02, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (viii) sugar covered under sub-heading nos. 1701.20, 1701.31, 1701.39 and 1702.11 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ix) unmanufactured tobacco and tobacco refuse covered under sub-heading No. 2401.00, cigars and cheroots of tobacco covered under heading No. 24.02, cigarettes and cigarillos of tobacco covered under sub-heading Nos. 2403.11, and 2403.11 and other manufactured tobacco covered under

1. Ins. by the Central Sales Tax (Amendment) Act, 1976 (w.e.f. 07-09-1976).
2. Subs. by the Finance Act, 1988 (w.e.f. 13-05-1988).
3. Ins. by the Finance Act, 1989 (w.e.f. 12-05-1989).

sub-heading Nos. 2404.11, 2404.12, 2404.13, 2404.19, 2404.21, 2404.29, 2404.31, 2404.39, 2404.41, ⁴[2404.50 and 2404.60] of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(x) woven fabrics of wool covered under heading Nos. 51.06, 51.07, 58.01, 58.02, 58.03 and 58.05 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)].

(xi) ²[x x x]

³**15. Restrictions and conditions in regard to tax on sale or purchase of declared goods within a State.**— Every sales tax law of a State shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of declared goods, be subject to the following restrictions and conditions, namely :—

- (a) the tax payable under that law in respect of any sale or purchase of such goods inside the State shall not exceed ⁴[four] per cent of the sale or purchase price thereof, ⁵[x x x];
- (b) where a tax has been levied under that law in respect of the sale or purchase inside the State of any declared goods and such goods are sold in the course of inter-State trade or commerce, ⁶[and tax has been paid under this Act in respect of the sale of such goods in the course of inter-State trade or commerce, the tax levied under such law] ⁷[shall be reimbursed to the person making such sale in the course of inter-State trade or commerce] in such manner and subject to such conditions as may be provided in any law in force in that State;
- ⁸[(c) where a tax has been levied under that law in respect of the sale or purchase inside the State of any paddy referred to in

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1. Subs. for "and 2404.50" by the Finance Act, 1989, sec. 50 (w.e.f. 12-05-1989).
 2. Omitted by Act 19 of 1968.
 3. Subs. by Act 31 of 1958, sec. 11 (w.e.f. 01-10-1958).
 4. Subs. for the words "three" by the Finance Act, 1975 (w.e.f. 01-07-1975).
 5. The words "and such tax shall not be levied at more than one stage" were omitted by the Finance Act, 2002 (w.e.f. 11-05-2002).
 6. Subs. for the words "tax so levied" by Act No. 61 of 1972 (w.e.f. 01-10-1958).
 7. Subs. for the words "shall be refunded to such person" by Act 61 of 1972 w.e.f. 1-4-1973.
 8. Ins. by the Central Sales Tax (Amendment) Act, 1976, sec. 8 (w.e.f. 07-09-1976).

sub-clause (i) of clause (i) of section 14, the tax leviable on rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy;

¹[(ca) where a tax on sale or purchase of paddy referred to in sub-clause (i) of clause (i) of section 14 is leviable under that law and the rice procured out of such paddy is exported out of India, then, for the purposes of sub-section (3) of section 5, the paddy and rice shall be treated as a single commodity];

²[(d) each of the pulses referred to in clause (via) of section 14, whether whole or separated, and whether with or without husk, shall be treated as a single commodity for the purposes of levy of tax under that law].

¹[CHAPTER - V

LIABILITY IN SPECIAL CASES

16. Definitions.— In this chapter,—

- (a) “**appropriate authority**”, in relation to a company, means the authority competent to assess tax on the company;
- (b) “**company**” and “**private company**” have the meanings respectively assigned to them by clauses (i) and (iii) of sub-section (1) of section 3 of the Companies Act, 1956 (1 of 1956).

17. Company in liquidation.— (1) Every person :—

- (a) who is the liquidator of any company which is being wound up, whether under the orders of a court or otherwise; or
- (b) who has been appointed the receiver of any assets of a company, (hereinafter referred to as the liquidator) shall, within thirty days after he has become such liquidator, give notice of his appointment as such to the appropriate authority.

(2) The appropriate authority shall, after making such inquiry or calling for such information as it may deem fit, notify to the liquidator within three months from the date on which he receives notice of the appointment of the liquidator the amount which, in the opinion of the appropriate authority

1. Ins. by the Finance (No. 2) Act, 1996 (w.e.f. 28-09-1996).
 2. Ins. by the Central Sales Tax (Amendment) Act, 1976.
 3. Chapter V inserted by Act 61 of 1972, sec. 13 (w.e.f. 01-04-1973).

would be sufficient, to provide for any tax which is then, or is likely thereafter to become, payable by the company.

(3) The liquidator shall not part with any of the assets of the company or the properties in his hands until he has been notified by the appropriate authority under sub-section (2) and on being so notified, shall set aside an amount equal to the amount notified and, until he so sets aside such amount, shall not part with any of the assets of the company or the properties in his hands :

Provided that nothing contained in this sub-section shall debar the liquidator from parting with such assets or properties in compliance with any order of a court or for the purpose of the payment of the tax payable by the company under this Act or for making any payment to secured creditors whose debts are entitled under law to priority of payment over debts due to Government on the date of liquidation or for meeting such costs and expenses of the winding up of the company as are in the opinion of the appropriate authority reasonable.

(4) If the liquidator fails to give the notice in accordance with sub-section (1) or fails to set aside the amount as required by, or parts with any of the assets of the company or the properties in his hands in contravention of the provisions of sub-section (3), he shall be personally liable for the payment of the tax which the company would be liable to pay :

Provided that if the amount of any tax payable by the company is notified under sub-section (2), the personal liability of the liquidator under this sub-section shall be to the extent of such amount.

(5) Where there are more liquidators than one, the obligations and liabilities attached to the liquidator under this section shall attach to all the liquidators jointly and severally.

(6) The provisions of this section shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

18. Liability of directors of private company in liquidation.— Notwithstanding anything contained in the Companies Act, 1956 (1 of 1956), when any private company is wound up after the commencement of this Act, and any tax assessed on the company under this Act for any period, whether before or in the course of or after its liquidation, cannot be recovered, then, every person who was a director of the private company at any time during the period for which the tax is due shall be jointly and severally liable for the

payment of such tax unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company].

¹[CHAPTER – VI

AUTHORITY TO SETTLE DISPUTES IN COURSE OF INTER-STATE TRADE OR COMMERCE

19. Central Sales Tax Appellate Authority.— (1) The Central Government shall constitute, by notification in the official Gazette, an Authority to settle inter-State disputes falling under ²[section 6A readwith section 9] of this Act, to be known as “the Central Sales Tax Appellate Authority (hereinafter referred to as the Authority)”.

(2) The Authority shall consist of the following Members appointed by the Central Government, namely :—

- (a) a Chairman, who is a retired Judge of the Supreme Court, or a retired Chief Justice of a High Court;
- (b) an officer of the Indian Legal Service who is, or is qualified to be, an Additional Secretary to the Government of India; and
- (c) an officer of a State Government not below the rank of Secretary or an officer of the Central Government not below the rank of Additional Secretary, who is an expert in sales tax matters.

³[(2A) Notwithstanding anything contained in sub-section (2), the Chairman or a Member holding a post as such in the Authority for Advance Rulings appointed under clause (a) or clause (c), as the case may be, of sub-section (2) of section 245-O of the Income Tax Act, 1961 (43 of 1961) may, in addition to his being the Chairman or a Member of that Authority, be appointed as the Chairman or a Member, as the case may be, of the Authority under this Act].

(3) The salaries and allowances payable to, and the terms and conditions of service of, the Chairman and Members shall be such as may be prescribed.

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1. Chapter VI inserted by the Central Sales Tax (Amendment) Act, 2001 (41 of 2001), w.e.f. 12-09-2001.
 2. Subs. for the words “section 6A or section 9” by Finance (No. 2) Act, 2004, w.e.f. 10-09-2004.
 3. Ins. by the Central Sales Tax (Amendment) Act, 2005 (No. 3 of 2006), dt. 16-01-2006.

(4) The Central Government shall provide the Authority with such officers and staff as may be necessary for the efficient exercise of the powers of the Authority under this Act.

¹[19A. **Vacancies etc., not to invalidate proceedings.**— No proceeding before the Authority shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Authority].

²[20. **Appeals.**— (1) The provisions of this chapter shall apply to appeals filed by any aggrieved person against any order of the highest appellate authority of a State, made under section 6A readwith section 9.

Explanation.— For the purposes of this section and sections 21, 22 and 25 “highest appellate authority of a State” means any authority or tribunal or court (except the High Court) established or constituted under the general sales tax law of a State, by whatever name called.

(2) Notwithstanding anything contained in the general sales tax law of a State, the Authority shall adjudicate an appeal filed under sub-section (1).

(3) An appeal under sub-section (1) may be filed within ninety days from the date on which the order referred to in that sub-section is served on

1. Ins. by the Central Sales Tax (Amendment) Act, 2005 (No. 3 of 2006), dt. 16-01-2006.

2. Subs. by the Central Sales Tax (Amendment) Act, 2005 (No. 3 of 2006), dt. 01-03-2006. The earlier was as follows :—

“20. **Appeals.**— (1) The provisions of this Chapter shall apply to appeals filed by the aggrieved dealer against any order of the assessing authority made under section 6A read with section 9 of this Act, which relates to any dispute concerning the sale of goods effected in the course of inter-State trade or commerce.

(2) Notwithstanding anything contained in the general sales tax laws, the Authority shall adjudicate an appeal filed by a dealer under sub-section (1) within forty-five days from the date on which order referred to in that sub-section is served on him :

Provided that the Authority may entertain any appeal after the expiry of the said period of forty-five days, but not later than sixty days from the date of such service, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(3) [x x x]

(4) The application shall be made in quadruplicate and be accompanied by a fee of five thousand rupees.”

any aggrieved person :

Provided that the Authority may entertain any appeal after the expiry of the said period of ninety days, but not later than one hundred and fifty days from the date of such service, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time :

Provided further that the Authority may entertain any appeal from an aggrieved person within sixty days from the commencement of the Central Sales Tax (Amendment) Act, 2005, where such aggrieved person had the right to file an appeal against the order of the highest appellate authority of the State under sub-section (1) as it stood immediately before the commencement of the said Act, but has not availed of the right to file the appeal during the period commencing on and from the 3rd day of December, 2001 and ending with the 16th day of March, 2005.

(4) The application shall be made in quadruplicate and be accompanied by a fee of five thousand rupees].

21. Procedure on receipt of application. — (1) On receipt of an appeal, the Authority shall cause a copy thereof to be forwarded to the ¹[assessing authority concerned as well as to each State Government concerned with the appeal and to call upon them to furnish the relevant records :

Provided that such records shall, as soon as possible, be returned to the assessing authority or such State Government concerned, as the case may be].

(2) The Authority shall adjudicate and decide upon the appeal filed against an order of the ²[highest appellate authority].

(3) The Authority, after examining the appeal and the records called for, by order, either allow or reject the appeal :

³[Provided that no appeal shall be rejected unless an opportunity has been given to the appellant of being heard in person or through a duly

1. Subs. by Finance Act, 2003 w.e.f. 14-05-2003. The earlier words "assessing authority concerned and to call upon it to furnish the relevant records :

Provided that such records shall, as soon as possible, be returned to the assessing authority".

2. Subs. for the words "assessing authority" by Act Central Sales Tax (Amendment) Act, 2005 (Act 3 of 2006) w.e.f. 01-03-2006.

3. Subs. by Act 32 of 2003 w.e.f. 14-05-2003.

authorised representative, and ¹[also to each State Government] concerned with the appeal of being heard] :

Provided further that whether an appeal is rejected or accepted, reasons for such rejection or acceptance shall be given in the order.

(4) The Authority shall make an endeavour to pronounce its order in writing within six months of the receipt of the appeal.

(5) A copy of every order made under sub-section (3) shall be sent to the ²[appellant, assessing authority, respondent and highest appellate authority of the State Government concerned].

22. Powers of the Authority.— (1) The Authority shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (5 of 1908), while trying a suit in respect of the following matters, namely :—

- (a) enforcing the attendance of any person, examining him on oath or affirmation;
- (b) compelling the production of accounts and documents;
- (c) issuing commission for the examination of witnesses;
- (d) the reception of evidence on affidavits;
- (e) any other matter which may be prescribed.

³[(1-A) The Authority may grant stay of the operation of the order of the highest appellate authority against which the appeal is filed before it or order the pre-deposit of the tax before entertaining the appeal and while granting such stay or making such order for the pre-deposit of the tax, the Authority shall have regard, if the assessee has made pre-deposit of the tax under the

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1. Subs. for the words “also to the State Government” by Finance (No. 2) Act, 2004, w.e.f. 10-09-2004.
 2. Subs. for the words “appellant and to the assessing authority” by the Central Sales Tax (Amendment) Act, 2005 (No. 3 of 2006), dt. 16-01-2006.
 3. Subs. by the Central Sales Tax (Amendment) Act, 2005 (No. 3 of 2006), w.e.f. 1-3-2006. The earlier clause (1-A) which was inserted by Finance Act 2004 was as follows:

“(1-A) The Authority may grant stay of the operation of the order of the assessing authority against which the appeal is filed before it or order the pre-deposit of the tax before entertaining the appeal and while granting such stay or making such order for the pre-deposit of the tax, the Authority shall have regard, if the assessee has already made pre-deposit of the tax under the general sales tax law of the State concerned, to such pre-deposit.”

general sales tax law of the State concerned, to such pre-deposit or pass such appropriate order as it may deem fit].

(2) Every proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code, 1860 (45 of 1860) and the Authority shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).

23. Procedure of the Authority.— The Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure ¹[in all matters, including stay of recovery of any demand] arising out of the exercise of powers under this Act.

24. Authority for Advance Rulings to function as Authority under this Act.— (1) Notwithstanding anything contained in any other law for the time being in force and in section 19 of this Act, the Authority for Advance Rulings constituted under section 245-0 of the Income-tax Act, 1961 (43 of 1961) shall be notified by the Central Government in the Official Gazette, with such modifications as may be necessary, to make its composition in conformity with section 19 of this Act, as the Authority under this Act till such time an Authority is constituted under that section.

(2) On and from the date of the constitution of the Authority in accordance with the provisions of section 19 of this Act, the proceedings pending with the Authority for Advance Rulings shall stand transferred to the Authority constituted under that section from the stage at which such proceedings stood before the date of constitution of the said Authority.

¹**25. Transfer of pending proceedings.**— (1) On and from the commencement of the Central Sales Tax (Amendment) Act, 2005, all appeals

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1. Subs. for the words “in all matters” by the Finance Act, 2003 w.e.f. 14-05-2003.
 2. Subs. by the Central Sales Tax (Amendment) Act, 2005 (No. 3 of 2006), dt. 16-01-2006. The earlier Section was as follows :—

“**25. Transfer of pending proceedings.**— On and from the date when the Authority is constituted under section 19, any proceedings arising out of the provisions contained in this chapter:

(i) which is pending immediately before the constitution of such Authority before the appellate authority constituted under the general sales tax law of a State or of the Union territory, as the case may be; or

(ii) which would have been required to be taken before such appellate Authority;

shall stand transferred to such Authority on the date on which it is established”.

(except appeals against orders of the highest appellate authority of the State) pending before the Authority notified under sub-section (1) of section 24 shall stand transferred together with the records thereof to the highest appellate authority of the concerned State.

(2) Such highest appellate authority of the State to which such appeal has been transferred under sub-section (1) on receipt of such records shall proceed to deal with such appeal so far as may be in the same manner as in the case of an appeal filed before such highest appellate authority of the State according to the general sales tax law of the appropriate State, from the stage which was reached before such transfer or from any earlier stage or *de novo* as such highest appellate authority of the State may deem fit :

Provided that where the highest appellate authority finds that the appellant has not availed of the opportunity of filing first appeal before the appellate authority, such case shall be forwarded to such authority].

26. Applicability of order passed.— An order passed by the Authority under this Chapter shall be binding on ¹[each State Government concerned, the assessing authorities] and other authorities created by or under any law relating to general sales tax, in force for the time being in any State ²[x x x].

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1. Subs. for “the assessing authorities” by Finance (No. 2) Act, 2004, w.e.f. 10-09-2004.
 2. The words “or Union territory” shall be omitted by the Central Sales Tax (Amendment) Act, 2005 (No. 3 of 2006), dt. 16-01-2006.

CENTRAL SALES TAX (Registration and Turnover) RULES, 1957

¹[Notification S.R.O. No. 644, dated the 28th February, 1957]

In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely :—

1. These rules may be called the Central Sales Tax (Registration and Turnover) Rules, 1957.
2. In these rules, unless, the context otherwise requires :—
 - (a) “**Act**” means the Central Sales Tax Act, 1956;
 - ²{(aa) “**authorised officer**” means an officer authorised by the Central Government under clause (b) of sub-section (4) of section 8};
 - ³{(aaa) “**Company**” means a company as defined in section 3 of the Companies Act, 1956 (1 of 1956) and includes a foreign company within the meaning of section 591 of that Act};
 - (b) “**Form**” means a form appended to these rules;
 - (c) “**Notified authority**” means the authority specified under sub-section (1) of section 7;

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1. Published in Gazette of India Extraordinary, Part II, section 3 (i), dt. 28-02-1957 page 1039.
 2. Ins. by SRO 896, dt. 23-09-1958, w.e.f. 01-10-1958.
 3. Ins. by GSR 26(E), dt. 01-02-1974.

¹[(cc) **“prescribed authority”** means the authority empowered by the Central Government under ²[sub-section (2) of section 9], or the authority prescribed by State Government under clause (e) of sub-section (4) of section 13, as the case may be];

(d) **“section”** means a section of Act;

(dd) ³[x x x]

(e) **“Warehouse”** means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

3. Certificate of Registration.— (1) An application for registration under section 7 shall be made by a dealer to the notified authority in Form ‘A’ and shall be :—

(a) signed by the proprietor of the business, or, in the case of a firm, by one of its partners, or, in the case of a Hindu Undivided Family, by the karta or manager of the family, or, in the case of a company ⁴[x x x] by a director, managing agent or principal officer thereof, or, in the case of a Government, by an officer duly authorised by that Government, or, in the case of any other association of individuals, by the principal officer managing the business; and

(b) verified in the manner provided in the said Form ‘A’.

(2) Where a dealer has more than one place of business within a State, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of business for the purposes of these rules and submit such application to the notified authority specified in respect of the principal place of business so named :

Provided that any place so named shall not in any case be different from the place, if any, declared by him to be the principal place of business, by whatever name called, under the general sales tax law of the State.

4. (1) An application for registration under sub-section (1) of section 7 shall be made not later than thirty days from the date on which the dealer becomes liable to pay tax under the Act.

1. Ins. by SRO 896, dt. 23-09-1958, w.e.f. 01-10-1958.

2. Subs. by GSR 56 (E), dt. 09-02-1973, w.e.f. 01-04-1973.

3. Omitted by GSR 56 (E), dt. 09-02-1973, w.e.f. 01-04-1973.

4. The words “incorporated under the Companies Act, 1956” omitted by GSR No. 26(E), dt. 01-02-1974.

(2) An application for registration under sub-section (2) of section 7 may be made at any time after the commencement of the Act.

¹(3) A fee of ²[rupees twenty-five] shall be payable in respect of every application for registration under sub-rule (1) or sub-rule (2) and such fee may be paid in the form of court-fee stamps affixed to such application.

5. (1) When the notified authority is satisfied, after making such enquiry as it thinks necessary, that the particulars contained in the application are correct and complete ¹[and the fee referred to in sub-rule (3) of rule 4 has been paid], it shall register the dealer and grant him a certificate of registration in Form 'B' and also a copy of such certificate for every place of business within the State other than the principal place of business mentioned therein.

³(2) When the said authority is not satisfied that the particulars contained in the application were correct and complete, or where the fee referred to in sub-rule (3) of rule 4 has not been paid, he shall reject the application for reasons to be recorded in writing :

Provided that before the application is rejected, the applicant shall be given an opportunity of being heard in the matter and, as the case may be, of correcting and completing the said particulars or complying with the requirements of sub-rule (3) of rule 4].

6. The certificate of registration granted under sub-rule (1) of rule 5 shall be kept at the principal place of business mentioned in such certificate and a copy of such certificate granted under the said sub-rule shall be kept at every place of business within the State other than the principal place of business, mentioned in such certificate.

7. (1) Where a dealer desires the certificate of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the notified authority setting out the specific matters in respect of which he desires such amendment and the reasons therefor, together with the certificate of registration and the copies thereof, if any, granted to him.

(2) The provisions of Rule 6 shall apply in relation to such amended certificate and copies thereof, as they apply in relation to the original certificate and copies thereof.

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1. Ins. by GSR No. 896, dt. 23-09-1958.
 2. Subs. for "Rs. 5" by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1987, w.e.f. 14-04-1987.
 3. Subs. by GSR No. 896, dated 23-09-1958.

¹[8. (1) Where the certificate of registration granted to a dealer is lost, destroyed, defaced or mutilated, he may on application made in this behalf to the notified authority and on payment of a fee of ²[rupees five] obtain a duplicate copy of such certificate.

(2) The fee payable under sub-rule (1) shall be paid in the form of court-fee stamps].

³[9. **Amendment or cancellation of certificate of registration.**— (1) A notified authority shall, before amending or cancelling, as the case may be, the certificate of registration of a dealer under sub-section (4) of section 7 give him an opportunity of being heard in the matter.

(2) If the certificate of registration is proposed to be amended, the dealer shall forthwith produce to the notified authority the certificate of registration and the copies thereof, if any, granted to him, for having them amended.

(3) If the certificate of registration is cancelled, the dealer shall forthwith surrender to the notified authority the certificate of registration and the copies thereof, if any, granted to him].

10. If any dealer desires to apply under sub-section (5) of section 7 for the cancellation of his registration, he shall submit within the time specified in that sub-section to the notified authority an application in that behalf together with the certificate of registration and copies thereof, if any, granted to him; and such application shall be dealt with in accordance with the provisions of the sub-section.

11. **Determination of turnover.**— ⁴[(1)] The period of turnover in relation to any dealer liable to pay tax under this Act shall be the same as the period in respect of which he is liable to submit returns under the general sales tax law of the appropriate State :

Provided that in relation to a dealer who is not liable to submit returns under the general sales tax of the appropriate State, the period of turnover shall be a quarter ending on the 30th June, 30th September, 31st December and 31st March, as the case may be, in a financial year].

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1. Subs. by S.R.O. No. 3613, dt. 06-11-1957.
 2. Subs. for "two rupees" by GSR 395 (E), dt. 14-04-1987.
 3. Subs. by GSR No. 896, dt. 23-09-1958.
 4. Renumbered by S.R.O. No. 3613, dt. 06-11-1957.

(2) ¹[x x x]

²[12. (1) The declaration and the certificate referred to in sub-section (4) of section 8 shall be in Forms 'C' and 'D' respectively :

³[Provided that Form 'C' in force before the commencement of the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1974, or before the commencement of the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1976, may also be used upto the 31st December, ⁴[1980] with suitable modifications] :

⁵[x x x]

⁶[Provided further that a single declaration may cover all transactions of sale, which take place in a quarter of a financial year between the same two dealers :

Provided also that where, in the case of any transaction of sale, the delivery of goods is spread over to different quarters in a financial year of different financial years, it shall be necessary to furnish a separate declaration or certificate in respect of goods delivered in each quarter of a financial year].

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1. Omitted by GSR No. 1362, dt. 09-06-1969.
 2. Subs. by GSR No. 896, dt. 23-09-1958.
 3. Subs. by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1976.
 4. Subs. for "1979" by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1979.
 5. Omitted by GSR 483 (E), dt. 07-08-1998, w.e.f. 20-11-1998. The earlier was as follows :—

"Provided further that no single declaration or certificate shall cover more than one transaction of sale, except in cases where the total amount of sales made in a financial year, covered by one declaration or certificate, is equal to or less than rupees one lakh or such other amount as the Central Government may, by a general order, notify in the Official Gazette".

6. Subs. by the Central Sales Tax (Registration and Turnover) (Third Amendment) Rules, 2005, w.e.f. 01-10-2005. The earlier was as follows :—

"Provided further that a single declaration may cover all transactions of sale which take place in one financial year between the same two dealers :

Provided also that where, in the case of any transaction of sale, the delivery of goods is spread over to different financial years it shall be necessary to furnish a separate declaration or certificate in respect of goods so delivered in each financial year".

¹[(2) Where a blank or duly completed form of declaration is lost, whether such loss occurs while it is in the custody of the purchasing dealer shall furnish in respect of every such form so lost an indemnity bond ²[in Form 'G'] to the notified authority from whom the said form was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix. Such indemnity bond ²[in Form 'G'] shall be furnished by the selling dealer to the notified authority of his State if a duly completed form of declaration received by him is lost, whether such loss occurs while it is in his custody or while it is in transit to the notified authority of his State :

³[Provided that where more than one form of declaration is lost, the purchasing dealer or the selling dealer, as the case may be, may furnish one such indemnity bond to cover all the forms of declarations so lost].

(3) Where a declaration form furnished by the dealer purchasing the goods or the certificate furnished by the Government has been lost, the dealer selling the goods, may demand from the dealer who purchased the goods, or, as the case may be, from the Government, which purchased goods, a duplicate of such form or certificate, and the same shall be furnished with the following declaration recorded in red ink and signed by the dealer or authorised officer of the Government, as the case may be, on all the three portions of such form or certificate :—

“I hereby declare that this is the duplicate of the declaration form/ certificate No. signed on and issued to who is a registered dealer of (State) and whose registration certificate number is”

⁴[(4)] The certificate referred to in sub-section (2) of section 6 shall be in Form 'E-1' or Form 'E-II', as the case may be.

⁵[(5) The declaration referred to in sub-section (1) of section 6-A shall be in Form 'F' :

⁶[Provided that a single declaration may cover transfer of goods, by a dealer, to any other place of his business or to his agent or principal, as the case may be, effected during a period of one calendar month :

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1. Sub-rules (2) and (3) ins. by GSR No. 2017, dt. 04-11-1968 (w.e.f. 01-12-1968).
 2. Ins. by GSR No. 597 (E), dt. 30-12-1975 (w.e.f. 30-12-1975).
 3. Proviso ins. by G.S.R. No. 597 (E), dt. 30-12-1975 (w.e.f. 30-12-1975).
 4. Sub-rule (2) renumbered as sub-rule (4) by GSR No. 2017, dt. 04-11-1968, (w.e.f. 01-12-1968).
 5. Sub-rules (5) to (9) inserted by GSR No. 56 (E), dt. 09-02-1973, (w.e.f. 01-04-1973).
 6. Ins. by GSR No. 519 (E), dated 13-12-1973.

Provided further that if the space provided in Form 'F' is not sufficient for making the entries, the particulars specified in Form 'F' may be given in separate annexures attached to that form so long as it is indicated in the form that the annexures form part thereof and every such annexure is also signed by the person signing the declaration in Form 'F' :

Provided further that Form 'F' in force before the commencement of the Central Sales Tax (Registration and Turnover) (Second Amendment) Rules, 1973 may continue to be used upto 31st day of December, ¹[1980] with suitable modifications].

(6) Form 'C' referred to in sub-rule (1), or as the case may be, Form 'F' referred to in sub-rule (5), shall be the one obtained by the purchasing dealer or, as the case may be, the transferee in the State in which the goods covered by such forms are delivered.

²[*Explanation.*— Where, by reason of the purchasing dealer not being registered under section 7 in the State in which the goods covered by Form 'C' referred to in sub-rule (1) are delivered; he is not able to obtain the said Form in that State, Form 'C' may be the one obtained by him in the State in which he is registered under the said section].

³[(7) The declaration in Form C or Form F or the certificate in Form E-I or Form E-II shall be furnished to the prescribed authority within three months after the end of the period to which the declaration or the certificate relates :

Provided that if the prescribed authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, that authority may allow such declaration or certificate to be furnished within such further time as that authority may permit].

1. Subs. for "1979" by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1979.

2. Ins. by GSR 26 (E), w.e.f. 01-02-1974.

3. Subs. by the Central Sales Tax (Registration and Turnover) (Third Amendment) Rules, 2005 (w.e.f. 01-10-2005). The earlier was as follows :—

"(7) The declaration in Form 'C' or Form 'F' or the certificate in Form 'E-I' or Form 'E-II' shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority :

Provided that if the prescribed authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, that authority may allow such declaration or certificate to be furnished within such further time as that authority may permit".

(8) (a) The person referred to in clause (a) of sub-rule (1) of rule 3 shall alone be competent to sign the declaration in Form 'C' or Form 'F' or the certificate in Form 'E-I' or Form 'E-II' :

¹[Provided that where such person is a proprietor of any business or a partner of a firm or a karta or manager of a Hindu Undivided Family, any other person authorised by him in writing may also sign such declaration or certificate] :

²[Provided further that in the case of ³[a company, such declaration or certificate] can also be signed by any officer of the company authorised under the Memorandum or Articles of Association of the company or under any other special or general resolution of the company or under a resolution passed by the Board of Directors of the company, to authenticate any document on behalf of such company].

⁴[(b) Such person shall signify on such declaration or certificate his status and shall make a verification in the manner provided in such declaration or certificate].

(9) ⁵[(a)] The provisions of ⁶[x x x] sub-rule (2)] and sub-rule (3) shall, with necessary modifications, apply to the declaration in Form 'F' or the certificate in Form 'E-I' or Form 'E-II'.

⁷[(b) The provisions of the second and third provisos to sub-rule (1) shall, with necessary modifications, apply to certificates in Form E-I or Form E-II].

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1. Subs. by GSR No. 26 (E), w.e.f. 01-02-1974. The earlier was as follows :—
"Provided that where a proprietor of the business or a partner in the case of a firm or the karta or manager of a Hindu undivided family is not managing such business, firm or family in the place in which the goods covered by Form 'C' or Form 'F' are delivered, such proprietor, partner or karta or manager, as the case may be may authorise in writing any other person to sign the said Form 'C' or Form 'F'.
 2. Ins. by GSR No. 519 (E), 13-12-1973.
 3. Subs. by GSR No. 26 (E), dt. 01-02-1974. The earlier was as follows :—
"a company incorporated under the Companies Act, 1956 (1 of 1956), the declaration in Form 'C' or Form 'F'."
 4. Ins. by GSR 56 (E) dt. 9-02-1973 w.e.f. 1-4-1973.
 5. The existing provisions renumbered as clause (a) by GSR 395 (E), dt. 14-04-1987, w.e.f. 14-04-1987.
 6. Omitted by GSR 640, dt. 23-04-1979.
 7. Ins. by GSR 395 (E), dt. 14-04-1987, w.e.f. 14-04-1987.

¹[10 (a) the declaration referred to in sub-section (4) of section 5 shall be in Form H and shall be furnished to the prescribed authority up to the time of assessment by the first assessing authority].

²[x x x]

- (b) The provisions of the rules framed by the respective State Governments under sub-sections (3), (4) and (5) of section 13 relating to the authority from whom and the conditions subject to which any form of certificate in Form 'H' may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which any such forms may be used and any such certificate may be furnished in so far as they apply to declaration in Form 'C' prescribed under these rules shall *mutatis mutandis* apply to certificate in Form 'H'.

³[(11) The declaration referred to in sub-section (8) of section 8 of the Act, shall be in Form I].

⁴[(11A) The certificate referred to in sub-section (4) of section 6 shall be in Form J and shall be furnished to the prescribed authority up to the time of assessment by the first assessing authority].

⁵[(12) If any person commits a breach of any of these rules, he shall be punishable with fine which may extend to five hundred rupees and when the

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1. Subs. by GSR 469 (E), dt. 14-07-2005. The earlier clause was as follows:

“(10) (a) *Prescription of goods for certain purposes.* — A dealer may in support of his claim that he is not liable to pay tax under this Act in respect of any sale of goods on the ground that the sale of such goods is a sale in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5, furnish to the prescribed authority a certificate in Form 'H' duly filled and signed by the exporter alongwith the evidence of export of such goods.”

2. Proviso omitted by GSR No. 431 (E), dt. 23-05-2003 (w.e.f. 23-05-2003).

3. Subs. by GSR 374 (E) dt. 7-06-2005 w.e.f. 7-06-2005. The earlier clause was as follows:

“(11) The dealer, selling goods in the course of inter-State trade or commerce to a registered dealer under sub-section (6) or under sub-section (8) of section 8 or under sub-section (1) of section 5 of the Central Sales Tax Act, 1956 read with section 76A of the Customs Act, 1962 (52 of 1962), shall furnish a declaration for the purposes of sub-section (8) of the said section 8 in “Form I” duly countersigned and certified by the Authority specified by the Central Government authorising the establishment of the unit in the Special Economic Zone notified under section 76A of the Customs Act, 1962 (52 of 1962) that the sale of goods is for the purpose of establishing a unit in such zone”.

4. Ins. by GSR 469 (E), dt. 14-07-2005 (w.e.f. 14-07-2005).

5. Ins. by GSR 56 (E), dt. 09-02-1973 (w.e.f. 1-4-1973).

offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues].

²[13. **Prescription of goods for certain purposes.**— The goods referred to in clause (b) of sub-section (3) of section 8 which a registered dealer may purchase, shall be goods intended for use by him as raw materials, processing materials, machinery, plant, equipment, tools, stores, spare parts, accessories, fuel or lubricants, in the manufacture or processing of goods for sale or, in mining, or in the generation or distribution of electricity or any other form of power].

³[14. If any person commits a breach of any of these rules, he shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine, which may extend to fifty rupees for every day during which the offence continues].

FORM - A

[See Rule 3]

Application for registration under Section 7(1)/7(2) of the Central Sales Tax Act, 1956

To⁴

I, son of on behalf of the dealer carrying on the business known as⁵ within the State of⁶ hereby apply for a certificate of registration under section 7(1) / 7(2) of the Central Sales Tax Act, 1956, and give the following particulars for this purpose :—

1. Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.
2. Status or relationship of the person who makes this application (e.g., manager, partner,

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1. Ins. by GSR 896, dt. 23-09-1958.
 2. Subs. for the words "machinery plant", by GSR No. 1059, dt. 29-10-1958.
 3. Ins. by GSR 56 (E), dt. 09-02-1973, w.e.f. 01-04-1973.
 4. Here enter the authority specified in the general or special order issued by the Central Government under section 7(1) of the Act.
 5. Here enter the name and style under which the business is carried on.
 6. Here enter the name of the State in which the application for registration is made.

proprietor, director, officer-in-charge of the Government business).

3. Name of the principal place of business in the said State and address thereof.
4. Name(s) of the other place(s) in the said State in which business is carried on and address of every such place.
5. Complete list of the warehouses in the said State in which the goods relating to the business are warehouses and address of every such warehouse.
6. List of the places of business in each of the other States together with the address of every such place (if separate application for registration has been made, or separate registration obtained under the Central Sales Tax Act, 1956, in respect of any such place of business, particulars thereof should be given in details).
7. ¹The business is :
Wholly
Mainly
Partly
Partly
Partly
8. Particulars relating to the registration, licence, permission, etc., issued under any law for the time being in force, of the dealer.
9. We are members of²
10. We keep our accounts in
language and script.

1. Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale, distribution, retail distribution, contracting or catering etc., or any combination of two or more of them.
2. Here enter the name of the Chamber of Commerce, Trade Association or Commercial body, of which the dealer is a member.

11. ¹Name(s) and address(es) of the proprietor of the business / partners of the business / all persons having any interest in the business together with their age, father's name, etc.

Sl. No.	Name in full	Father's / husband's name	Age	Extent of interest in the business	Present address	Permanent address	Signature ⁴	Signature and address of witness attesting signature in Col. 8
1	2	3	4	5	6	7	8	9

12. Business in respect of which this application is made, was first started on
13. The first sale in the course of inter-State trade was effected on
14. We observe the² calendar and for purposes of accounts our year runs from the (English date)³ day of (Indian date)³ day of to the (English date / Indian date) day of
15. We make up our accounts of sales to date at the end of every month / quarter / half-year / year.
- ⁴*16. The following goods or classes of goods are purchased by the dealer in the course of inter-State trade or commerce for —

(a) ⁵[resale]]

-
1. To be filled in if the applicant is not a company. *[x x x]
* The words "incorporated under the Companies Act, 1956 (1 of 1956), or under any other law" omitted by GSR 26 (E), dated 01-02-1974.
 2. Enter here English, Bengali, Fasli, Hijri, Marwari or other calendar followed.
 3. In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English calendar.
 - *. Here name the goods or classes of goods against each category.
 4. Subs. by GSR 896, dt. 23-09-1958.
 5. Corrected by corrigenda GSR 1059, dt. 29-10-1958.

- (b) use in the manufacture or processing of goods for sale
 - (c) use in mining
 - (d) use in the generation or distribution of electricity or any other form of power
 - (e) use in the packing of goods for sale / resale
17. We manufacture, process, or extract in mining the following classes of goods or generate or distribute the following form of power, namely: —]
18. The above statements are true to the best of my knowledge and belief.

Name of the Applicant in full

Signature

Status in relation to the dealer

Date :

Strike out portion or paragraph whichever is not applicable.

FORM - B

[See Rule 5 (1)]

Certificate of registration

No. (Central)

This is to certify that¹ whose principal place of business within the State of is situated at has been registered as a dealer under section 7(1) / 7 (2) of the Central Sales Tax Act, 1956.

The business is :

Wholly²

Mainly

Partly

-
- 1. Here enter the name and style under which the business is carried on.
 - 2. Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering etc., or any combination of two or more of them.

Partly

Partly

¹[The class(es) of goods specified for the purposes of sub-sections (1) and (3) of section 8 of the said Act is / are as follows and the sales of these goods in the course of inter-State trade to the dealer shall be taxable at the rate specified in that sub-section subject to the provisions of sub-section (4) of the said section :—

- (a) for resale
- (b) for use in the manufacture or processing of goods for sale
- (c) for use in mining
- (d) for use in the generation or distribution of electricity or any other form of power
- (e) for use in the packing of goods for sale / resale

The dealer manufactures, processes, or extracts in mining the following classes of goods or generates or distributes the following form of power, namely :—

.....]

The dealer's year for the purpose of accounts runs from day of to the day of

The dealer has no additional place of business/has additional place(s) of business as stated below :—

- (a) in the State of registration
- (b) in other States

The dealer keeps warehouses at the following places within the State of registration :—

- (1)
- (2)
- (3)

This certificate is valid from until cancelled.

Date :

Signed

(Seal)

(Notified authority)

1. Subs. by GSR 896, dt. 23-09-1958.

Counterfoil

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹Form 'C'

Form of Declaration

[See Rule 12(1)]

Name of the Issuing State
Office of Issue
Date of Issue
Name of the purchasing dealer to whom issued alongwith his Registration Certificate No.
Date from which registration is valid
Serial No.

Seal of Issuing authority

To
..... +(Seller)
Certified that the goods

Duplicate

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹Form 'C'

Form of Declaration

[See Rule 12(1)]

Name of the Issuing State
Office of Issue
Date of Issue
Name of the purchasing dealer to whom issued alongwith his Registration Certificate No.
Date from which registration is valid
Serial No.

Seal of Issuing authority

To
..... +(Seller)
Certified that the goods

Original

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹Form 'C'

Form of Declaration

[See Rule 12(1)]

Name of the Issuing State
Office of Issue
Date of Issue
Name of the purchasing dealer to whom issued alongwith his Registration Certificate No.
Date from which registration is valid
Serial No.

Seal of Issuing authority

To
..... +(Seller)
Certified that the goods

1. Ins. by GSR 896, dt. 23-09-1958 and thereafter corrected by corrigenda GSR 1059, dt. 01-10-1958.

¹[**Ordered for in our purchase order No. dated and supplied as per Bill/cash memo/²[Challan No dated as stated below***/purchased from you as per Bill/cash memo/] Challan No. dated as stated below*] supplied under your challan No dt. are for ** resale

use in manufacture / processing of goods for sale use in mining.

use in generation / distribution of power

packing of goods for sale / resale and are covered by my/our registration certificate No. dated issued under the Central Sales Tax Act, 1956.

(a) ²[It is further certified that I / we am/are not registered under section 7 of the said Act in the State of in which the goods covered by this form are / will be delivered].

¹[**Ordered for in our purchase order No. dated and supplied as per Bill/cash memo/²[Challan No dated as stated below***/purchased from you as per Bill/cash memo/] Challan No. dated as stated below*] supplied under your challan No dt. are for ** resale

use in manufacture / processing of goods for sale use in mining.

use in generation / distribution of power

packing of goods for sale / resale and are covered by my/our registration certificate No. dated issued under the Central Sales Tax Act, 1956.

(a) ²[It is further certified that I / we am/ are not registered under section 7 of the said Act in the State of in which the goods covered by this form are / will be delivered].

¹[**Ordered for in our purchase order No. dated and supplied as per Bill/cash memo/²[Challan No dated as stated below***/purchased from you as per Bill/cash memo/] Challan No. dated as stated below*] supplied under your challan No dt. are for ** resale

use in manufacture / processing of goods for sale use in mining.

use in generation / distribution of power

packing of goods for sale / resale and are covered by my/our registration certificate No. dated issued under the Central Sales Tax Act, 1956.

(a) ²[It is further certified that I / we am/ are not registered under section 7 of the said Act in the State of in which the goods covered by this form are / will be delivered].

1. Ins. by SRO 896, dt. 23-09-1958 and thereafter corrected by corrigenda GSR 1059, dt. 29-10-1958.
2. Ins. by GSR 962 (E), dt. 30-12-1976.

Name and address of the purchasing dealer in full

Date :

¹[The above statements are true to the best of my knowledge and belief].

(Signature)

(Name of the person signing the declaration)

(Status of the person signing the declaration in relation to the dealer).

²[Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

***Particulars of Bill/Cash Memo Challan

Date No.

Amount

(Note.— To be retained by the purchasing dealer)].

Name and address of the purchasing dealer in full

Date :

¹[The above statements are true to the best of my knowledge and belief].

(Signature)

(Name of the person signing the declaration)

(Status of the person signing the declaration in relation to the dealer).

²[Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

***Particulars of Bill/Cash Memo Challan

Date No.

Amount

(Note.— To be retained by the purchasing dealer)].

Name and address of the purchasing dealer in full

Date :

¹[The above statements are true to the best of my knowledge and belief].

(Signature)

(Name of the person signing the declaration)

(Status of the person signing the declaration in relation to the dealer).

²[Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

***Particulars of Bill/Cash Memo Challan

Date No.

Amount

(Note.— To be furnished to the prescribed authority in accordance with the rules framed under section 13 (4) (e) by the appropriate State Government)].

1. Subs. by GSR 55 (E), dt. 09-02-1973 (w.e.f. 01-04-1973).

2. Ins. by GSR 26 (E), dt. 01-02-1974.

Counterfoil	Duplicate	Original
The Central Sales Tax (Registration and Turnover) Rules, 1957	The Central Sales Tax (Registration and Turnover) Rules, 1957	The Central Sales Tax (Registration and Turnover) Rules, 1957
¹ [Form 'D']	¹ [Form 'D']	¹ [Form 'D']
Form of Certificate for making Government purchases	Form of Certificate for making Government purchases	Form of Certificate for making Government purchases
<i>[See rule 12 (1)]</i>	<i>[See rule 12 (1)]</i>	<i>[See rule 12 (1)]</i>
(To be used when making purchases by Government not being a registered dealer)	(To be used when making purchases by Government not being a registered dealer)	(To be used when making purchases by Government not being a registered dealer)
Central Government/Name of the State Government	Central Government/Name of the State Government	Central Government/Name of the State Government
Name of Issuing Ministry / Department	Name of Issuing Ministry / Department	Name of Issuing Ministry / Department
Name and address of Office of Issue	Name and address of Office of Issue	Name and address of Office of Issue
To	To	To
..... *(Seller) *(Seller) *(Seller)
.....
Certified that the goods	Certified that the goods	Certified that the goods
**Ordered for in our purchase order	**Ordered for in our purchase order	**Ordered for in our purchase order
No. dated	No. dated	No. dated

1. Ins. by SRO 896, dt. 23-09-1958 (w.e.f. 01-10-1958).

_____ purchased from you as per bill/cash memo stated below***

..... supplied under your challan No. dated

are purchased by or on behalf of the Government of

Date Sginature

Designation of the authorised Officer of the Government

Seal of the duly authorised officer of the Government

Date No Amount

*Name and address of the seller with name of the State

** Strike out whichever is not applicable.

*** Particulars of Bill/Cash Memo

(Note.— To be retained by the authorised officer)].

_____ purchased from you as per bill/cash memo stated below***

..... supplied under your challan No. dated

are purchased by or on behalf of the Government of

Date Sginature

Designation of the authorised Officer of the Government

Seal of the duly authorised officer of the Government

Date No Amount

*Name and address of the seller with name of the State

** Strike out whichever is not applicable.

*** Particulars of Bill/Cash Memo

(Note.— To be retained by the selling officer)].

_____ purchased from you as per bill/cash memo stated below***

..... supplied under your challan No. dated

are purchased by or on behalf of the Government of

Date Sginature

Designation of the authorised Officer of the Government

Seal of the duly authorised officer of the Government

Date No Amount

*Name and address of the seller with name of the State

** Strike out whichever is not applicable.

*** Particulars of Bill/Cash Memo

(Note.— To be furnished to the prescribed authority in accordance with the rules framed under section 13 (3) by the appropriate State Government)].

Counterfoil

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form E-I

²[Certificate under sub-section (2) of section 6]

[See rule 12(4)]

Name of State

Serial No.....

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3 (a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 8(b)].

A. Name of the selling dealer

.....
.....

B. (i) Name of the purchasing dealer

.....

Duplicate

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form E-I

²[Certificate under sub-section (2) of section 6]

[See rule 12(4)]

Name of State

Serial No.....

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3 (a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 8(b)].

A. Name of the selling dealer

.....
.....

B. (i) Name of the purchasing dealer

.....

Original

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form E-I

²[Certificate under sub-section (2) of section 6]

[See rule 12(4)]

Name of State

Serial No.....

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3 (a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 8(b)].

A. Name of the selling dealer

.....
.....

B. (i) Name of the purchasing dealer

.....

1. Ins. by SRO 896, dt. 23-09-1958 (w.e.f. 01-10-1958).

2. Subs. by GSR 55 (E), dt. 09-02-1973 (w.e.f. 01-04-1973).

- (ii) Address (with State)
.....
- C. (i) Name of place and State in which the movement commenced
.....
- (ii) Name of place and State to which the goods have been consigned by the signatory
- D. (i) Invoice No. and date
- (ii) Description, quantity and value of goods
- (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue
-
- (iv) No. and date of the Railway Receipt/ Trip Sheet of lorry/or any other document of other means of transport
-
-

I/We the selling dealer mentioned above do certify that I / We am /are registered under the Act and am/ are holding registration certificate

- (ii) Address (with State)
.....
- C. (i) Name of place and State in which the movement commenced
.....
- (ii) Name of place and State to which the goods have been consigned by the signatory
- D. (i) Invoice No. and date
- (ii) Description, quantity and value of goods
- (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue
-
- (iv) No. and date of the Railway Receipt/ Trip Sheet of lorry/or any other document of other means of transport
-
-

I/We the selling dealer mentioned above do certify that I / We am /are registered under the Act and am/ are holding registration certificate

- (ii) Address (with State)
.....
- C. (i) Name of place and State in which the movement commenced
.....
- (ii) Name of place and State to which the goods have been consigned by the signatory
- D. (i) Invoice No. and date
- (ii) Description, quantity and value of goods
- (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue
-
- (iv) No. and date of the Railway Receipt/ Trip Sheet of lorry/or any other document of other means of transport
-
-

I/We the selling dealer mentioned above do certify that I / We am /are registered under the Act and am/ are holding registration certificate

No. dated in the State of

I/We further certify that (i) I/We will pay / have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) ¹[or in pursuance to any exemption or concession granted under sub-section (5)] of section 8, on the sale of goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of

²[The above statement are true to the best of my knowledge and belief].

(Signature)

(Name of the person signing the certificate)

(Place)

(Status of the person signing the certificate in relation to the dealer)]

Dated

No. dated in the State of

I/We further certify that (i) I/We will pay / have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) ¹[or in pursuance to any exemption or concession granted under sub-section (5)] of section 8, on the sale of goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of

²[The above statement are true to the best of my knowledge and belief].

(Signature)

(Name of the person signing the certificate)

(Place)

(Status of the person signing the certificate in relation to the dealer)]

Dated

No. dated in the State of

I/We further certify that (i) I/We will pay / have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) ¹[or in pursuance to any exemption or concession granted under sub-section (5)] of section 8, on the sale of goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of

²[The above statement are true to the best of my knowledge and belief].

(Signature)

(Name of the person signing the certificate)

(Place)

(Status of the person signing the certificate in relation to the dealer)]

Dated

1. Ins. by GSR 395 (E), dt. 14-04-1987.
 2. Subs. by GSR 56 (E), dt. -9-02-1973 (w.e.f. 01-04-1973).

Address (with name of the State)
.....
.....

(**N.B.**— To be retained by the dealer issuing the certificate)]

¹[*Explanation.*— In this form, item D (iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6].

Address (with name of the State)
.....
.....

(**N.B.**— To be retained by the dealer issuing the certificate)]

¹[*Explanation.*— In this form, item D (iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6].

Address (with name of the State)
.....
.....

(**N.B.**— To be furnished to the prescribed authority in accordance with the rules framed under section 13 (3) by the appropriate State Government)].

¹[*Explanation.*— In this form, item D (iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6].

1. Ins. by GSR 597 (E), dt. 30-12-1975.

Counterfoil

The Central Sales Tax (Registration and Turnover) Rules, 1957

Name of State

Serial No.....

¹[Form E-II

Certificate under sub-section (2) of section 6]

²[See rule 12(4)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2)(a) or second or subsequent transferor in the series of sales referred to in section 6(2)(b)].

- A. Name of the dealer effecting a sale by transfer of the documents of title to the goods
- B. (i) Name of the purchasing dealer
- (ii) Address (with name of the State)

Duplicate

The Central Sales Tax (Registration and Turnover) Rules, 1957

Name of State

Serial No.....

¹[Form E-II

Certificate under sub-section (2) of section 6]

²[See rule 12(4)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2)(a) or second or subsequent transferor in the series of sales referred to in section 6(2)(b)].

- A. Name of the dealer effecting a sale by transfer of the documents of title to the goods
- B. (i) Name of the purchasing dealer
- (ii) Address (with name of the State)

Original

The Central Sales Tax (Registration and Turnover) Rules, 1957

Name of State

Serial No.....

¹[Form E-II

Certificate under sub-section (2) of section 6]

²[See rule 12(4)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2)(a) or second or subsequent transferor in the series of sales referred to in section 6(2)(b)].

- A. Name of the dealer effecting a sale by transfer of the documents of title to the goods
- B. (i) Name of the purchasing dealer
- (ii) Address (with name of the State)

1. Ins. by GSR 896, dt. 23-09-1958 and corrected by GSR 1059, dt. 29-10-1958.
 2. Subs. by GSR 55 (E), dt. 09-02-1973 (w.e.f. 01-04-1973).

C. (i) Name of place and State in which movement commenced

(ii) Name of place and State to which the goods have been consigned

D. (i) Invoice No. and date

(ii) Description, quantity and value of goods

(iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue

(iv) No. and date of the Railway Receipt/ Trip Sheet of lorry/or any other document of other means of transport

I / We the selling dealers do certify that :—

(a) I am / we are registered under the Act and am/are holding re-registration certificate No. dated in the State of

C. (i) Name of place and State in which movement commenced

(ii) Name of place and State to which the goods have been consigned

D. (i) Invoice No. and date

(ii) Description, quantity and value of goods

(iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue

(iv) No. and date of the Railway Receipt/ Trip Sheet of lorry/or any other document of other means of transport

I / We the selling dealers do certify that :—

(a) I am / we are registered under the Act and am/are holding re-registration certificate No. dated in the State of

C. (i) Name of place and State in which movement commenced

(ii) Name of place and State to which the goods have been consigned

D. (i) Invoice No. and date

(ii) Description, quantity and value of goods

(iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue

(iv) No. and date of the Railway Receipt/ Trip Sheet of lorry/or any other document of other means of transport

I / We the selling dealers do certify that :—

(a) I am / we are registered under the Act and am/are holding re-registration certificate No. dated in the State of

- (b) I / We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No. in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;
- (c) The dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid / will pay the tax or (ii) that the tax has been / will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) ¹[or in pursuance to any exemp-
- (b) I / We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No. in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;
- (c) The dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid / will pay the tax or (ii) that the tax has been / will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) ¹[or in pursuance to any exemp-
- (b) I / We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No. in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;
- (c) The dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid / will pay the tax or (ii) that the tax has been / will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) ¹[or in pursuance to any exemp-

1. Ins. by GSR 395 (E), dt. 14-04-1987.

tion or concession granted under sub-section (5) of section 8.

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

(Signature)

(Name of the person signing the certificate)

(Status of the person signing the certificate in relation to the dealer)]

Dated

Address (with name of the State)

[N.B.— To be retained by the dealer issuing the certificate].

¹[*Explanation (1)*].— In this form 'transferor' means any person who effects a sale in the mode referred to in clause (b) of section 3].

²[*Explanation (2)*].— In this form, item D(iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6].

tion or concession granted under sub-section (5) of section 8.

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

(Signature)

(Name of the person signing the certificate)

(Status of the person signing the certificate in relation to the dealer)]

Dated

Address (with name of the State)

[N.B.— To be retained by the dealer receiving the certificate].

¹[*Explanation (1)*].— In this form 'transferor' means any person who effects a sale in the mode referred to in clause (b) of section 3].

²[*Explanation (2)*].— In this form, item D(iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6].

tion or concession granted under sub-section (5) of section 8.

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

(Signature)

(Name of the person signing the certificate)

(Status of the person signing the certificate in relation to the dealer)]

Dated

Address (with name of the State)

[N.B.— To be furnished to the prescribed authority in accordance with the rules framed under section 13 (3) by the appropriate State Government].

¹[*Explanation (1)*].— In this form 'transferor' means any person who effects a sale in the mode referred to in clause (b) of section 3].

²[*Explanation (2)*].— In this form, item D(iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6].

1. Subs. by GSR 56 (E), dt. 09-02-1973 (w.e.f. 01-04-1973).
 2. Ins. by GSR 597 (E), dt. 30-12-1975.

Counterfoil

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form F

Form of declaration to be issued by the transferee

[See Rule 12 (5)]

Serial No.
 Name of the issuing State
 Office of issue
 Date of issue
 Name and address of the person to whom issued along with his Registration Certificate No.
 Date from which registration is valid

Seal of Issuing authority

To (Transferor)
 Registration Certificate No. of the Transferor.

Duplicate

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form F

Form of declaration to be issued by the transferee

[See Rule 12 (5)]

Serial No.
 Name of the issuing State
 Office of issue
 Date of issue
 Name and address of the person to whom issued along with his Registration Certificate No.
 Date from which registration is valid

Seal of Issuing authority

To (Transferor)
 Registration Certificate No. of the Transferor.

Original

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form F

Form of declaration to be issued by the transferee

[See Rule 12 (5)]

Serial No.
 Name of the issuing State
 Office of issue
 Date of issue
 Name and address of the person to whom issued along with his Registration Certificate No.
 Date from which registration is valid

Seal of Issuing authority

To (Transferor)
 Registration Certificate No. of the Transferor.

1. Ins. by GSR 56 (E), dt. 09-02-1973, w.e.f. 01-04-1973.

Certified that the goods transferred to me / us as per details below have been received and duly account for.

Description of the goods sent

Quantity or weight

Value of the goods

Number and date of invoice ¹[or challan or any other documents under which goods were sent].

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's Office from where the goods were despatched.

..... No. and date of Railway Receipt or Postal Receipt or Goods Receipt with Trip sheet of lorry or any other documents indicating the means of transport

Date on which delivery was taken by the transferee

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

(Signature)

Certified that the goods transferred to me / us as per details below have been received and duly account for.

Description of the goods sent

Quantity or weight

Value of the goods

Number and date of invoice ¹[or challan or any other documents under which goods were sent].

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's Office from where the goods were despatched.

..... No. and date of Railway Receipt or Postal Receipt or Goods Receipt with Trip sheet of lorry or any other documents indicating the means of transport

Date on which delivery was taken by the transferee

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

(Signature)

Certified that the goods transferred to me / us as per details below have been received and duly account for.

Description of the goods sent

Quantity or weight

Value of the goods

Number and date of invoice ¹[or challan or any other documents under which goods were sent].

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's Office from where the goods were despatched.

..... No. and date of Railway Receipt or Postal Receipt or Goods Receipt with Trip sheet of lorry or any other documents indicating the means of transport

Date on which delivery was taken by the transferee

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

(Signature)

1. Ins. by GSR 519 (E), dt. 13-12-1973.

(Name of the person signing the declaration)

*(Status of the person signing the declaration in relation to the transferee).

*(Status of the person signing the declaration in relation to the transferor).

Date :

*Strike out whichever is not applicable.

[**Note.**— To be retained by the transferee].

(Name of the person signing the declaration)

*(Status of the person signing the declaration in relation to the transferee).

*(Status of the person signing the declaration in relation to the transferor).

Date :

*Strike out whichever is not applicable.

[**Note.**— To be retained by the transferor].

(Name of the person signing the declaration)

*(Status of the person signing the declaration in relation to the transferee).

*(Status of the person signing the declaration in relation to the transferor).

Date :

*Strike out whichever is not applicable.

[**Note.**— To be furnished to the assessing authority in accordance with the rules framed under section 13(4) (e)].

FORM - G

[See Rule 12 (2) and 12 (9)]

Form of Indemnity Bond

Know all men by these presents that¹[I s/o registered dealer under the Central Sales Tax Act, 1956, under registration No. dated in the State of *We/M/s. *a firm/* a company registered under the laws of India and having its registered Office at registered dealers under the Central Sales Tax Act, 1956, under registration No. in the State of] (hereinafter called the Obligor) ¹[is] / ¹[are] held and firmly bound unto the President of India / Governor of (hereinafter called the Government) in the sum of [Rupees (in words)] well and truly to be paid to the Government on demand without demur for which payment to be well and truly made ¹[I bind myself and my heirs, executors, administrators, legal representatives and assigns/¹[we bind ourselves, our successors and assigns and the persons for the time being having control over our assets and affairs].

Signed this day of two thousand

WHEREAS sub-rule (2) of Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, requires that in the event a blank or a duly completed form of declaration is lost while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer and, as the case may be, also a selling dealer each to furnish an indemnity bond to, in the case of purchasing dealer, the notified authority from whom the said form was obtained and in the case of a selling dealer, the notified authority of his State.

AND WHEREAS the Obligor herein is such ¹[purchasing] dealer/¹[selling] dealer.

AND WHEREAS the Obligor has lost the declaration in ¹[Form C/ Form F/the certificate in Form EI/Form EII], bearing No. ¹[which was blank / duly completed], and was issued to him by (name and designation of the authority) ¹which was issued to him by (name and designation of the authority)] and sent to (selling dealer)/¹[received by him from (name of the purchasing dealer)] and sent to (notified authority of the selling dealer's State) in respect of the goods mentioned below (hereinafter referred to as the 'Form'.

1. Subs. by GSR 56 (E), dt. 09-02-1973, w.e.f. 01-04-1973.

Sl. No.	No. of Bill Invoice/Challan	Date	Description of Goods	Quantity	Amount
---------	--------------------------------	------	-------------------------	----------	--------

Now the condition of the above written bond or obligation is such that the Obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the Obligor) as a result of the misuse of the Form, pay to the Government on demand and without demur the said sum of Rs.(Rupees (in words) and shall otherwise indemnify and keep to Government harmless and indemnified against and from all liabilities incurred by the Government as a result of the misuse of such form. Then the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligator further undertakes to mortgage/charge the properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum, '[whenever called upon to do so by the assessing authority].

SCHEDULE

(Give details of properties mortgaged / charged)

And these presents also witnesseth that the liability of the Obligor hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government or by reason of any change in the '[constitution of the Obligor in cases where the Obligor is not an individual].

The Government agrees to bear the stamp duty, if any, chargeable on these presents.

In witness whereof the Obligor *has set his hand/*has caused these] presents executed by its authorised representatives, on the day, month and year above written.

1. Ins. by GSR 962 (E), dt. 30-12-1976.

Signed by the above named Obligor

In presence of :

- 1.
- 2.

.....

(Obligor's signature)

Accepted for and on behalf of the President of India / Governor of
by name description of the Officer duly authorised in pursuance of Article 299
(1) of the Constitution, to accept the bond for and on behalf of the President of
India / Governor of

In presence of :

- 1.
- 2.

.....

Name and Designation of the Officer

*Strike out which is not applicable.

Counterfoil

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form H
Certificate of Export
[See Rule 12 (10)]

Serial No.

Seal of issuing authority

Name of the issuing State
Office of issue
Date of issue
Name and complete address
of the exporter Registration
No. of the exporter under the
Central Sales Tax Act, 1956,
if any
To
.....
.....
(Name and complete address of the
seller)

Duplicate

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form H
Certificate of Export
[See Rule 12 (10)]

Serial No.

Seal of issuing authority

Name of the issuing State
Office of issue
Date of issue
Name and complete address
of the exporter Registration
No. of the exporter under the
Central Sales Tax Act, 1956,
if any
To
.....
.....
(Name and complete address of the
seller)

Original

The Central Sales Tax (Registration and Turnover) Rules, 1957

¹[Form H
Certificate of Export
[See Rule 12 (10)]

Serial No.

Seal of issuing authority

Name of the issuing State
Office of issue
Date of issue
Name and complete address
of the exporter Registration
No. of the exporter under the
Central Sales Tax Act, 1956,
if any
To
.....
.....
(Name and complete address of the
seller)

1. Ins. by GSR 762 (E), dt. 17-12-1977.

Sales tax registration number of the seller :—

(a) under the relevant State Sales Tax Law

(b) under the Central Sales Tax Act, 1956

Certificate I. — Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. dated purchased from you as per bill / cash memo / challan No. dated for Rs. have been sold by me / us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me / us after, and for the purpose of complying with, the agreement or order No. dated for or in relation to such export.

Certificate II.— It is further certified that non-liability to tax under the Central Sales Tax Act, 1956, in respect of goods referred to in Certificate I has

Sales tax registration number of the seller :—

(a) under the relevant State Sales Tax Law

(b) under the Central Sales Tax Act, 1956

Certificate I. — Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. dated purchased from you as per bill / cash memo / challan No. dated for Rs. have been sold by me / us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me / us after, and for the purpose of complying with, the agreement or order No. dated for or in relation to such export.

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Sales tax registration number of the seller :—

(a) under the relevant State Sales Tax Law

(b) under the Central Sales Tax Act, 1956

Certificate I. — Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. dated purchased from you as per bill / cash memo / challan No. dated for Rs. have been sold by me / us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me / us after, and for the purpose of complying with, the agreement or order No. dated for or in relation to such export.

Certificate II.— It is further certified that non-liability to tax under the Central Sales Tax Act, 1956, in respect of goods referred to in Certificate I has

not been claimed from any other person and that no other certificate for such non-liability has been issued to any other person in India in respect of those goods.

Certificate III.— It is further certified that in case the goods covered by this certificate are reimported into India by me/us after their export, I / we undertake to inform the sales tax authority of the person to whom this certificate has been supplied, about the fact of such reimport within a period of one month from the date of reimport of the said goods into India.

The Schedule

A— Particulars of goods

- (1) Description of goods;
- (2) Quantity of goods.

B— Details regarding export

- (3) Name of airport, seaport or land customs station through which the goods have been exported.
- (4) Name of the airlines / ship / railway / goods vehicle or other means of transport through which the export has taken place.

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Certificate III.— It is further certified that in case the goods covered by this certificate are reimported into India by me/us after their export, I / we undertake to inform the sales tax authority of the person to whom this certificate has been supplied, about the fact of such reimport within a period of one month from the date of reimport of the said goods into India.

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Certificate III.— It is further certified that in case the goods covered by this certificate are reimported into India by me/us after their export, I / we undertake to inform the sales tax authority of the person to whom this certificate has been supplied, about the fact of such reimport within a period of one month from the date of reimport of the said goods into India.

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A— Particulars of goods

- (1) Description of goods;
- (2) Quantity of goods.

B— Details regarding export

- (3) Name of airport, seaport or land customs station through which the goods have been exported.
- (4) Name of the airlines / ship / railway / goods vehicle or other means of transport through which the export has taken place.

(5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).

(6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date

Name of the person signing the certificate

Status of the person signing the certificate in relation to the exporter

(Note.— To be retained by the exporter).

(5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).

(6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date

Name of the person signing the certificate

Status of the person signing the certificate in relation to the exporter

(Note.— To be retained by the dealer selling goods to the exporter).

(5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).

(6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date

Name of the person signing the certificate

Status of the person signing the certificate in relation to the exporter

(Note.— To be furnished to the prescribed authority in accordance with the rules made by the State Government under section 13).

<p>¹[Counterfoil]</p> <p>The Central Sales Tax (Registration and Turnover) Rules, 1957</p> <p>Form I</p> <p><i>[See Rule 12 (11)]</i></p> <p>Serial No.</p> <p>Issuing Authority</p> <p>.....</p> <p>Date of Issue</p> <p>Details of the SEZ dealer, to whom issued</p> <p>(a) Name and Address</p> <p>.....</p> <p>(b) Number and Date of Registration under the Central Sales Tax Act, 1956 (74 of 1956)</p> <p>(c) Number and Date of Registration No. issued by the Development Commissioner, SEZ concerned, alongwith details of goods specified in the Certificate of Registration</p> <p style="text-align: right;">Seal of the Issuing Authority</p>	<p>¹[Counterfoil]</p> <p>The Central Sales Tax (Registration and Turnover) Rules, 1957</p> <p>Form I</p> <p><i>[See Rule 12 (11)]</i></p> <p>Serial No.</p> <p>Issuing Authority</p> <p>.....</p> <p>Date of Issue</p> <p>Details of the SEZ dealer, to whom issued</p> <p>(a) Name and Address</p> <p>.....</p> <p>(b) Number and Date of Registration under the Central Sales Tax Act, 1956 (74 of 1956)</p> <p>(c) Number and Date of Registration No. issued by the Development Commissioner, SEZ concerned, alongwith details of goods specified in the Certificate of Registration</p> <p style="text-align: right;">Seal of the Issuing Authority</p>	<p>¹[Counterfoil]</p> <p>The Central Sales Tax (Registration and Turnover) Rules, 1957</p> <p>Form I</p> <p><i>[See Rule 12 (11)]</i></p> <p>Serial No.</p> <p>Issuing Authority</p> <p>.....</p> <p>Date of Issue</p> <p>Details of the SEZ dealer, to whom issued</p> <p>(a) Name and Address</p> <p>.....</p> <p>(b) Number and Date of Registration under the Central Sales Tax Act, 1956 (74 of 1956)</p> <p>(c) Number and Date of Registration No. issued by the Development Commissioner, SEZ concerned, alongwith details of goods specified in the Certificate of Registration</p> <p style="text-align: right;">Seal of the Issuing Authority</p>
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1. Subs. by GSR 374 (E), dt. 07-06-2005 (w.e.f. 07-06-2005).

To
.....
.....
(Name and address of the Seller, with name of the State)
Certified that the goods
*[ordered for in our Purchased Order Number Dated and supplied by you as per your Bill / Cash Memo / Challan] Number Dated for an amount of Rs. are for the purposes specified under subsection (6) of section 8 of the Central Sales Tax Act, 1956.
The above statements are true to the best of my knowledge and belief.
(Signature)
Name of the person signing the Declaration, on behalf of the SEZ dealer
.....
Status of the persons signing the Declaration, in relation to the SEZ dealer
.....
*Strike out, whichever is not applicable.
(**Note.**— To be retained by the SEZ dealer)].

To
.....
.....
(Name and address of the Seller, with name of the State)
Certified that the goods
*[ordered for in our Purchased Order Number Dated and supplied by you as per your Bill / Cash Memo / Challan] Number Dated for an amount of Rs. are for the purposes specified under subsection (6) of section 8 of the Central Sales Tax Act, 1956.
The above statements are true to the best of my knowledge and belief.
(Signature)
Name of the person signing the Declaration, on behalf of the SEZ dealer
.....
Status of the persons signing the Declaration, in relation to the SEZ dealer
.....
*Strike out, whichever is not applicable.
(**Note.**— To be retained by the selling dealer)].

To
.....
.....
(Name and address of the Seller, with name of the State)
Certified that the goods
*[ordered for in our Purchased Order Number Dated and supplied by you as per your Bill / Cash Memo / Challan] Number Dated for an amount of Rs. are for the purposes specified under subsection (6) of section 8 of the Central Sales Tax Act, 1956.
The above statements are true to the best of my knowledge and belief.
(Signature)
Name of the person signing the Declaration, on behalf of the SEZ dealer
.....
Status of the persons signing the Declaration, in relation to the SEZ dealer
.....
*Strike out, whichever is not applicable.
(**Note.**— To be furnished to the prescribed authority)].

¹[Counterfoil]

The Central Sales Tax (Registration and Turnover) Rules, 1957

Form J

Form of Certificate for claiming exemption under Section 6(4)

[See Rule 12 (11A)]

(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof)

Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase

Country to which the purchaser belongs

Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)

To,
.....*(seller)

¹[Duplicate]

The Central Sales Tax (Registration and Turnover) Rules, 1957

Form J

Form of Certificate for claiming exemption under Section 6(4)

[See Rule 12 (11A)]

(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof)

Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase

Country to which the purchaser belongs

Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)

To,
.....*(seller)

¹[Original]

The Central Sales Tax (Registration and Turnover) Rules, 1957

Form J

Form of Certificate for claiming exemption under Section 6(4)

[See Rule 12 (11A)]

(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof)

Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase

Country to which the purchaser belongs

Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)

To,
.....*(seller)

1. Ins. by GSR 469 (E), dt. 14-07-2005 (w.e.f. 14-07-2005).

Certified that the goods
** ordered for in or purchase order
No. dated
purchased from you as per bill / cash
memo stated below**
..... supplied under
your challan No.
dated are purchased for
this mission / consulate / body or its
diplomatic agent / consular / official /
personnel and the same are eligible
for tax exemption under section 6(4)
under an international convention /
agreement / law.
Date
Signature
Designation of the purchaser /
Authorised Officer with seal of the
mission / consulate / body concerned
*Name and address of the seller, with
name of the State.
** Strike out, whichever is not appli-
cable.
*** Particulars of Bill / Cash Memo.
(**Note.**— To be retained by the Purcha-
ser)].

Certified that the goods
** ordered for in or purchase order
No. dated
purchased from you as per bill / cash
memo stated below***
..... supplied under
your challan No.
dated are purchased for
this mission / consulate / body or its
diplomatic agent / consular / official /
personnel and the same are eligible
for tax exemption under section 6(4)
under an international convention /
agreement / law.
Date
Signature
Designation of the purchaser /
Authorised Officer with seal of the
mission / consulate / body concerned
*Name and address of the seller, with
name of the State.
** Strike out, whichever is not appli-
cable.
*** Particulars of Bill / Cash Memo.
(**Note.**— To be retained by the Seller
Dealer)].

D D D D D

Certified that the goods
** ordered for in or purchase order
No. dated
purchased from you as per bill / cash
memo stated below***
..... supplied under
your challan No.
dated are purchased for
this mission / consulate / body or its
diplomatic agent / consular / official /
personnel and the same are eligible
for tax exemption under section 6(4)
under an international convention /
agreement / law.
Date
Signature
Designation of the purchaser /
Authorised Officer with seal of the
mission / consulate / body concerned
*Name and address of the seller, with
name of the State.
** Strike out, whichever is not appli-
cable.
*** Particulars of Bill / Cash Memo.
(**Note.**— To be furnished to Assessing
Authority)].

CENTRAL SALES TAX (ANDHRA PRADESH) RULES, 1957

[G.O.Ms. No. 302, Revenue, dt. 23rd February, 1957]

In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby makes the following rules :—

PART - I

PRELIMINARY

1. These rules may be called the Central Sales Tax (Andhra Pradesh) Rules, 1957.
2. In these rules, unless the context otherwise requires—
 - (a) “**the Act**” means the Central Sales Tax Act, 1956;
 - (b) “**State**” means the State of Andhra Pradesh;
 - (c) “**Appropriate Assessing Authority**” means—
 - (i) in the case of a dealer who is liable to pay tax under the general sales tax law of the State, the assessing authority under the said law;
 - (ii) in the case of any other dealer, the assessing authority under the general sales tax law of the State, who would have jurisdiction to assess the dealer if he were carrying on the business inside the State;

1. Published in A.P. Gazette, Part II, dt. 28-02-1957.

- (d) **“notified authority”** means the authority specified by the Central Government under sub-section (1) of section 7;
- (e) All other words and expressions used but not defined in these rules or the Act shall have the meaning assigned to them in the general sales tax law of the State in so far as they are not inconsistent with the provisions of the Act and the rules.

PART - II

PUBLICATION OF LISTS OF REGISTERED DEALERS

3. The name of every dealer registered under section 7 of the Act shall be entered in a register in Form CST-I in the first instance. The entries contained in this register shall be arranged alphabetically in a register in Form CST II.

4. (1) If any dealer to whom the provisions of this Act apply :—
- (a) sells or otherwise disposes of his business or any place of his business; or
 - (b) discontinues his business or changes his place of business or opens a new place of business; or
 - (c) changes the name or nature of his business; or
 - (d) wants to make any change in the class or classes of goods specified in his certificate of registration for use in the manufacture of any goods for sale or in the execution of any contract, he shall within fifteen days thereafter, inform the notified authority accordingly, and if any such dealer dies, his legal representative shall in like manner inform the said authority.

(2) When any registered dealer makes any report as required by sub-rule (1) he shall send his registration certificate along with the report to the notified authority, together with the requisite information. On receipt of this information, the said authority, may amend, replace or cancel the registration certificate.

¹5. (1) The security furnished under sub-section (2-A) or sub-section (3-A) or sub-section (3-E) of section 7 shall be in the form of cash or guarantee by the State Bank of India or the State Bank of Hyderabad or any corresponding new bank as defined in clause (d) of section 2 of the Banking

1. Ins. by G.O.Ms. No. 651, Rev., dt. 10-07-1974.

Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act 5 of 1970) :

Provided that the notified authority may in lieu of the cash security, accept such other security as he may consider sufficient and suitable.

(2) (a) An appeal under sub-section (3H) of section 7 shall be in Form XII and shall be preferred to the ¹[Appellate Deputy Commissioner of Commercial Taxes] of the area concerned;

(b) (i) it shall be in triplicate and shall be accompanied by the order appealed against in original or by a certified copy thereof, unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority;

(ii) it shall be accompanied by a treasury receipt showing that a fee of rupees twenty five has been paid into the treasury.

(3) The appeal may be sent to the appellate authority by registered post or be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by any of the persons specified under section 35 of the Andhra Pradesh General Sales Tax Act, 1957.

(4) The procedure specified under the Andhra Pradesh General Sales Tax Rules shall apply for the hearing and disposal of the appeals, and other relative matters under these rules].

6. ²[x x x]

7. ²[x x x]

8. ²[x x x]

PART - III

MAINTENANCE AND USE OF DECLARATION FORMS

9. ³[x x x] Every registered dealer shall apply to the ⁴[notified authority] and obtain from him adequate number of forms of declaration for

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1. Subs. by G.O.Ms. No. 991, Rev., dt. 02-07-1983.
 2. Omitted by G.O.Ms. No. 1834, Rev., dt. 07-09-1960.
 3. The brackets and figure (1) and (2) were omitted by G.O.Ms. No. 1063, Revenue, dated 12-6-1961.
 4. The words "appropriate authority" were subs. by G.O.Ms. No. 766, Rev., dt. 12-08-1969.

use by him at the time of ¹[receipt or purchase] of goods as mentioned in ²[sub-section (1) of section 6-A or sub-section (4) of section 8] of the Act, on payment of the cost into the Treasury calculated at the rate of ³[Rs. 14.00 per book of 25 forms and Rs. 44.00 per book of 100 forms] and production of the receipt or challan in proof of such payment along with the application.

(2) ⁴[x x x]

⁵**9-A.** (1) A registered dealer who purchased goods in the course of inter-State trade or commerce may issue a single declaration form to cover two or more such purchases provided that :—

- (i) all such purchases are made from the same dealer;
- (ii) the turnover of all the purchases so made does not exceed ⁶[Rs. 25,000];
- (iii) all such purchases relate to the same assessment year].

⁷[(2) Each declaration in Form 'F' shall cover transactions referred to in sub-section (1) of section 6-A effected during a period of one calendar month].

10. ⁸[(1) Every registered dealer and every dealer liable to pay tax under the Act shall maintain a register in Form 12 ⁹[CST IV/XIII] showing a true and correct account of ⁹[declaration in Form 'C' / Form 'F'] received from the ¹⁰[notified authority] ¹¹[x x x]. If any form is lost, destroyed or stolen he shall report the same to the said authority immediately and shall make appropriate entries in the remarks column of the register concerned].

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1. Subs. for the word "purchase" by G.O.Ms. No. 651, Rev., dt. 10-07-1974.
 2. Subs. for the words "and sub-section (4) of section 8" by G.O.Ms. No. 651, Rev., dt. 10-07-1974.
 3. Subs. by G.O.Ms. No. 1779, Rev., dt. 23-02-1983.
 4. Omitted by G.O.Ms. No. 1063, Rev., dt. 20-06-1961.
 5. Ins. by G.O.Ms. No. 1805, Rev., dt. 30-09-1958.
 6. Subs. for the expression "Rs. 10,000" by G.O.Ms. No. 1237, Rev., dt. 30-09-1986.
 7. Subs. by G.O.Ms. No. 1595, Rev., dt. 01-02-1975.
 8. The original Rule 10 was renumbered as sub-rule (1) thereof and sub-rules (2) to (7) were added by G.O.Ms. No. 843, Rev., dt. 09-05-1958.
 9. Subs. by G.O.Ms. No. 651, Rev., dt. 10-07-1974 for the words "CST IV" and the words "declaration forms".
 10. Subs. by G.O.Ms. No. 766, Rev., dt. 12-08-1969.
 11. Omitted by G.O.Ms. No. 1063, Rev., dt. 20-06-1961.

(2) Any unused declaration forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall, within two working days of the date of cancellation, be surrendered to the ¹[notified authority] from whom the forms have been obtained.

(3) A declaration form in respect of which a report has been received by the ¹[notified authority] under sub-rule (1) shall be declared invalid.

(4) The Board of Revenue shall, from time to time, publish in the Official Gazette the particulars of a declaration form in respect of which a report is received under sub-rule (1).

(5) The Board of Revenue 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.

(6) When a notification declaring forms of a particular series, design or colour as obsolete and invalid is published under sub-rule (5) all registered dealers shall on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the ¹[notified authority] all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid :

Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any in his possession to the ¹[notified authority].

(7) The notification referred to in sub-rules (4) and (5) may be furnished to the other State Governments for publication in their State Gazettes.

²**10A.** (1) Where a declaration form either blank or duly completed and signed by the dealer receiving the goods on transfer or the purchasing dealer, is lost while it is in his custody before dispatch or lost in transit after it has been dispatched to the dealer dispatching the goods on transfer to the selling dealer as the case may be, the dealer receiving the goods on transfer or the purchasing dealer shall, besides taking the action prescribed under rule 10, furnish to the authority, from whom the said form was obtained, a reasonable security by way of an indemnity bond, separately for each form so lost, against any possible misuse of the said form.

1. Subs. for the words "appropriate authority" by G.O.Ms. No. 766, Rev., dt. 12-08-1969.

2. Ins. by G.O.Ms. No. 651, Rev., dt. 10-07-1974.

(2) Where a blank or duly completed and signed declaration form furnished by the dealer receiving the goods on transfer or by the purchasing dealer, is lost from the custody of the dealer dispatching the goods on transfer or the selling dealer, the latter shall, in the manner specified in sub-rule (1) furnish a security by way of an indemnity bond in respect of declaration form to the authority to whom he is required to furnish his return in Form CST VI.

(3) Where a duly completed and signed declaration Form or the 'Form of Certificate' is lost in transit or from the custody of the dealer dispatching goods on transfer or the selling dealer, he shall obtain a duplicate of the Form with the following declaration in red ink across the page in all the three parts and duly signed from the dealer receiving goods on transfer or the purchasing dealer or department of any State or the Central Government, as the case may be to whom he despatched on transfer or sold the goods and in case of his failure so to do his transfer or sale in question shall not be treated as falling under sub-section (2) of section 6A or under sub-section (1) of section 8 of the Act.

"I hereby declare that this is the duplicate of the declaration Form No. signed on and issued to who is a registered dealer of State and whose registration certificate No. is who is my agent / principal"].

10B. Every dealer furnishing the declarations in Form 'C' or 'F' and certificates in Form EI, EII or H shall submit to the assessing authority the following statement in triplicate statewide and form wise, duly attested.

STATEMENT

Sl. No.	Name and address of the dealer who issued the form with his CST Rc. No. & date	Bill No. Challan No. and date against which the Form is issued	Nature of Goods	Quantity	Value	Form No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

11. ¹[The register in forms ²[CST IV/XIII]] shall be kept in the place of business of the dealer and shall at all reasonable times be open to inspection by the ³[notified authority or by any authority] authorised to inspect the books, accounts and documents of the dealer concerned.

12. ⁴[(1)] No registered dealer to whom a declaration form is issued by the ⁵[notified authority] shall transfer the same to another person except for the purpose of ⁶[sub-section (1) of section 6-A or sub-section (4) or section 8] of the Act.

(2) ⁷[x x x]

(3) (i) In the case of a first sale occasioning the movement of goods referred to in section 6 (2)(a) or a first sale effected by transfer of documents of title to the goods referred to in section 6 (2)(b) the registered dealer selling the goods or any person authorised by him in this behalf may furnish a certificate in Form E-I duly filled in and signed by him to the purchasing dealer to enable him to claim exemption from tax on his subsequent sale of such goods, if any, under sub-section (2) of section 6 of the Act. The registered dealer furnishing the Certificate in Form E-I shall retain with him the counterfoil of the Form.

(ii) For the purpose of claiming exemption from tax on his subsequent sale under sub-section (2) of section 6, the purchasing dealer who effects a subsequent sale to another registered dealer ⁸[or to the Government not being a registered dealer] by transfer of documents of title to the goods during their movement, from one State to another, shall furnish to the ⁵[notified authority] (i) the portion marked 'original' of the Form EI received by him from the registered dealer from whom he purchased the goods and (ii) the original of the declaration in Form 'C' received from the registered dealer, ⁸[or the original of the declaration in Form 'D' received

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1. Subs. by G.O.Ms. No. 1063, Rev., dt. 20-06-1961.
 2. Subs. by G.O.Ms. No. 651, Rev., dt. 10-04-1974.
 3. Subs. by G.O.Ms. No. 766, Rev., dt. 12-08-1969.
 4. Rule 12 renumbered as sub-rule (1) of this rule and inserted by G.O.Ms. No. 1805, Rev., dt. 30-09-1958.
 5. Subs. for the words "appropriate authority" by G.O.Ms. No. 766, Rev., dt. 12-08-1969.
 6. Subs. for the words "sub-section (4) of section 8" by G.O.Ms. No. 651, Rev., dt. 10-07-1974.
 7. Omitted by G.O.Ms. No. 1063, Rev., dt. 20-06-1961.
 8. Ins. by G.O.Ms. No. 651, Rev., dt. 10-07-1974, w.e.f. 01-04-1973.

from a duly authorised officer of the Government] to whom he sold the goods :

¹[Provided that when E-I forms printed under the authority of the State Government or the Commissioner of Commercial Taxes are not readily available for use for any reason the E-I forms containing the signature and official seal of the assessing authority or registering authority having jurisdiction over the consignee shall be used in lieu of such printed E-I forms].

(4) (i) In the case of a first or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in section 6(2) (a) or the second or subsequent sale effected by transfer of documents of title to the goods in series of sales referred to in section 6(2)(b) the registered dealer selling the goods or any person authorised by him in this behalf may issue a certificate in Form E-II duly filled in and signed by him to the purchasing dealer to enable such purchasing dealer to claim exemption from tax on his subsequent sale, if any, under sub-section (2) of section 6 of the Act. The registered dealer furnishing the Certificate in Form E-II, shall retain with him the counterfoil of the form :

¹[Provided that when E-II Forms printed under the authority of the State Government or the Commissioner of Commercial Taxes are not readily available for use for any reason the E-II Forms containing the signature and official seal of the assessing authority or registering authority having jurisdiction over the consignee shall be used in lieu of such printed E-II Forms].

(ii) For the purpose of claiming exemption from tax on his subsequent sale the purchasing dealer who effects a subsequent sale to another registered dealer ²[or to the Government not being a registered dealer] by transfer of documents of title to goods shall furnish to the ³[notified authority] (i) the portion marked 'original' of the Form E-II received by him from the registered dealer from whom he purchased the goods and (ii) the original of the declaration in Form 'C', received from the registered dealer ²[or the original of the declaration in Form 'D' received from a duly authorised officer of the Government] to whom he sold the goods.

1. Added by G.O.Ms. No. 384, Rev., dt. 18-04-1985.
2. Ins. by G.O.Ms. No. 651, Rev., dt. 10-07-1974, w.e.f. 01-04-1973.
3. Subs. for the words "appropriate authority" by G.O.Ms. No. 766, Rev., dt. 12-08-1969.

¹[13. (1) ²[x x x]

³[(2) Where goods are consigned to a branch office situated in this State in pursuance of an order placed by the Head Office situated outside the State, the declaration to be furnished in Form 'C' in respect of a sale in the course of inter-State trade or commerce shall be one obtained in this State where the delivery of the goods takes place :

Provided that in a case where goods are consigned to a brach office situated in this State in pursuance of an order placed by the Head Office situated outside the State and where a branch office is not registered as a dealer under the Central Sales Tax Act, 1956, a declaration in Form 'C' shall be furnished by the Head Office].

PART - IV **ACCOUNTS**

14. (1) Every dealer registered under the Act shall keep and maintain a true and correct account showing :—

- (i) in the case of any sale in the course of inter-State trade or commerce :—
 - (a) the name and address of the person to whom the goods are sold;
 - (b) the description and quantity or weight of the goods sold;
 - (c) the amount for which the goods are sold;
 - (d) the names of the despatching and receiving railway or steamer stations, or the air booking offices or sea ports;
 - (e) the number of the railway receipt or bill of lading or air consignment note and invoice number with date;
 - (f) the names of consignor and consignee; and
 - (g) any other information which has a bearing on the liability of the transaction to tax under the Act; and

1. Subs. by G.O.Ms. No. 1250, Rev., dt. 28-10-1966. Rule 13 was renumbered as sub-rule (1) of that rule and sub rule (2) was added.
2. Omitted by G.O.Ms. No. 651, Rev., dt. 10-07-1974.
3. Subs. by G.O.Ms. No. 870, Rev., dt. 30-08-1967.

- (ii) in the case of any purchase of goods in the course of inter-State trade or commerce :—
- (a) the name and address of the person from whom the goods bought;
 - (b) the description of and quantity or weight of the goods bought;
 - (c) the amount for which the goods are bought;
 - (d) the names of the despatching and receiving railway or steamer stations or the air booking offices or sea-ports;
 - (e) the number of the railway receipt or bill of lading or air consignment note and invoice number with date;
 - (f) the names of the consignor and consignee; and
 - (g) any other information, which has a bearing on the liability of the transaction to tax under the Act.

¹[(2) Subject to the provisions of sub-rule (1) every dealer registered under the Act and every dealer liable to pay tax under the Act, shall maintain his accounts in Form CST X in respect of the declared goods and in Form CST XI in respect of goods other than declared goods, sold by him in the course of inter-State trade or commerce].

²[(3) Every dealer shall keep and maintain true and correct account in respect of a transaction referred to in sub-section (1) of section 6-A and shall produce the following particulars and documents before any Officer authorised under the Act, for the purpose of assessment, appeal or revision or on demand at any time by any officer, authorised to inspect the place of business :—

- (a) Name and full address of the agent to whom the goods were consigned;
- (b) Description, quantity and value of goods despatched for sale on each occasion;
- (c) contract, if any, in writing entered into between the principal and the agent;
- (d) copies of bills issued by the agents to purchasers in other States;

1. Added by G.O.Ms. No. 2363, Rev., dt. 13-11-1959.

2. Added by G.O.Ms. No. 651, Rev., dt. 10-07-1974.

- (e) copies of patties rendered by the agent to the principal from time to time showing the gross amount of the bill and deductions such as commission, incidental charges etc., the net amount remitted to the principal and the date and mode of remittance;
- (f) attested extract of the ledger maintained by the Agent for each of the principals;
- (g) copy of the Railway receipt or lorry receipt, as the case may be under which the goods were dispatched outside the State; and
- (h) copy of the authorisation sent to the non-resident agent for the sale of goods consigned].

¹[(14-A) (1)(a) Every dealer registered under section 7 of the Act and every dealer liable to pay tax under the Act shall submit so as to reach the assessing authority on or before the ²[15th of every month] a return in Form CST VI ³[in duplicate] showing the total and net turnover of his transactions including those in the course of inter-State trade or commerce ⁴[the total value of the goods transferred outside the State otherwise than as a result of sale and in the course of export of the goods out of the territory of India] during the preceding month and the amount or amounts collected by way of tax. The return shall be accompanied by a receipt from a Government Treasury or ⁵[a crossed demand draft] in favour of the assessing authority for the full amount of the tax payable for the month to which the return relates :

⁶[Provided that where a dealer intends to pay the tax through a crossed cheque, the cheque should be sent so as to reach the assessing authority on or before the 15th day of the month succeeding the month to which the tax relates] :

⁷[Provided ⁸[further] that a dealer who is not liable to pay tax under the Andhra Pradesh General Sales Tax Act, 1957 shall submit return for each quarter as shown below instead of each month :

-
1. Ins. by G.O.Ms. No. 1805, Rev., dt. 30-09-1958.
 2. Subs. by G.O.Ms. No. 341, Rev., dt. 02-04-1985.
 3. Ins. by G.O.Ms. No. 1173, Rev., dt. 05-11-1976.
 4. Subs. by G.O.Ms. No. 651, Rev., dt. 10-07-1974.
 5. Subs. by G.O.Ms. No. 19, Rev., dt. 02-01-1980.
 6. Ins. by G.O.Ms. No. 19, Rev., dt. 02-01-1980.
 7. Added by G.O.Ms. No. 1063, Rev., dt. 20-06-1961.
 8. Added by G.O.Ms. No. 19, Rev., dt. 02-04-1985.

¹TABLE

Quarter ending	Due date for submission of the return
30 th June	On or before the 15 th July
30 th September	On or before 15 th October
31 st December	On or before the 15 th January
31 st March	On or before the 15 th April

(b) alongwith the return mentioned in clause (a) of sub-rule (1) the dealer shall also, submit to the assessing authority :—

- (i) the originals of the declarations in Form C, received by him from the dealers to whom he sold goods;
- (ii) the originals of the certificates in Form D, if any received by him in the case of sales to Government of India or to the Government of any State;
- (iii) the originals of the certificates in Form E-I or E-II, if any, received by him from the dealers from whom he purchased the goods; and

²[x x x]

³[(iv) The originals of the declarations in Form 'F' received by him from the transferee of the goods to whom he transferred goods otherwise than as a result of sale];

⁴[(v) an extract of columns (5) to (13) of the register in Form CST IV maintained by him].

(2) If at any time a dealer discontinues or sells or otherwise disposes of the whole of the business carried on by him during the course of the year, he shall submit to the assessing authority concerned within 30 days of such discontinuance a return in Form CST VI in the manner prescribed in sub-rule (1) for the month in which his business was discontinued.

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1. Subs. by G.O.Ms. No. 341, Rev., dt. 02-04-1985.
 2. The three provisos were omitted by G.O.Ms. No. 651, Rev., dt. 10-07-1974, w.e.f. 01-04-1973.
 3. Added by G.O.Ms. No. 651, Rev., dt. 10-07-1974, w.e.f. 01-04-1973.
 4. Added by G.O.Ms. No. 1236, Rev., dt. 30-09-1986.

(3) The return in Form CST VI so filed shall subject to the provisions of sub-rule (4) be provisionally accepted.

¹[(4) If no return is submitted in respect of any month or quarter, as the case may be, before the due date or if the return submitted appears to be incorrect or incomplete, the assessing authority shall after making such enquiry as he considers necessary after giving the dealer an opportunity of proving the turnover to the best of his judgment, and provisionally assess the tax or taxes payable for provmine the month or the quarter, as the case may be, and shall serve upon the dealer a notice in Form CST VII and the dealer shall pay the sum demanded at the time and in the manner specified in the notice :

Provided that if for any reason the determination of provisional assessment of tax or taxes payable for any month or quarter is not completed on or before the receipt of the return for the succeeding month or quarter, as the case may be, the assessing authority may in his discretion provisionally assess in a single order the tax or taxes payable for all such months or quarters, as the case may be and serve upon the dealer a notice in Form CST VII and the dealer shall pay the sum demanded within the time and in the manner specified in the notice].

²[(4-A) The commodity code No. in CST Form VI shall be the same as prescribed in Rule 17(1-C) of the A.P. General Sales Tax Rules, 1957].

(5) After the close of the year for which the returns have been submitted under sub-rule (1) or in the course of the year where a dealer has discontinued business the assessing authority shall if he is satisfied after such scrutiny of the accounts and after such enquiry as he considers necessary, that the return or returns filed are correct and complete finally assess in a single order on the returns the tax or taxes payable under the Act.

(6) If no return or returns have been submitted by the dealer as required by sub-rules (1) and (2) or if any return or returns submitted by him appear to the assessing authority to be incorrect or incomplete the assessing authority shall after making such enquiry as he considers necessary and after giving the dealer, an opportunity of proving the correctness and completeness of the return or returns submitted by him determine the turnover to the best of his judgment and finally assess in a single order the tax or taxes payable under the Act.

1. Subs. by G.O.Ms. No. 1063, Rev., dt. 20-06-1961.

2. Ins. by G.O.Ms. No. 1173, Revenue, dt. 05-11-1976.

(7) If on final assessment made under sub-rule (5) or (6) any tax is found to be due from the dealer after deducting the tax or taxes paid by him towards the provisional assessment, the assessing authority shall serve on the dealer a notice in Form CST VIII and the dealer shall pay the sum demanded in the notice within such time and in such manner as specified therein. If however any refund of tax is found to be due to the dealer, the assessing authority shall serve on him a notice in Form CST IX.

¹[(8) If, for any reason, the whole or any part of the turnover of business of a dealer has escaped assessment to tax or has been under assessed in any year, the assessing authority may after issuing a notice to the dealer and after making such enquiry as he considers necessary determine to the best of his judgment the correct turnover, and assess the tax payable on such turnover :—

- ²(a) in cases where an order of assessment or levy had been passed earlier, within a period of four years from the date on which such order was served on the dealer;
- (b) within a period of four years from the expiry of the year to which the turnover relates, in other cases].

³[(9) If, for any reason, any tax has been assessed at too low a rate in any year, the assessing authority may after issuing a notice to the dealer and after making such enquiry as he considers necessary revise the assessment within a period of four years from the date on which the order of assessment to be revised was served upon the dealer].

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1. Sub-rules (8) and (9) were subs. by G.O.Ms. No. 44, Rev., dt. 31-01-1967.
 2. Subs. by G.O.Ms. No. 341, Rev., dt. 02-04-1985. The earlier clause was as follows:
 - “(a) within a period of six years from the expiry of the year to which the tax relates, if any such event has occurred on account of the failure of the dealer to disclose the turnover or any other particulars correctly;
 - (b) within a period of four years from the expiry of the year to which the tax relates, if any such event has occurred due to any other causes”.
 3. Subs. by G.O.Ms. No. 341, Rev., dt. 02-04-1985. The earlier clause was as follows:
 - “(9) If for any reason, any tax has been assessed at too low a rate in any year, the assessing authority after issuing a notice to the dealer and after making such enquiry as he considers necessary revise the assessment-
 - (a) within a period of six years from the expiry of the year to which the tax or penalty relates, if any such event has occurred on account of the failure of the dealer to disclose the turnover or any other particulars correctly;
 - (b) within a period of four years from the expiry of the year to which the tax or penalty relates, if any such event has occurred due to any other causes.”

(10) An assessing authority may, at any time within four years from the date of any order passed by him rectify any arithmetical mistake apparent from the record :

Provided no such rectification, which has the effect of enhancing the assessment shall be made unless the assessing authority has given a notice to the dealer of the intention to do so and has allowed him a reasonable opportunity of being heard.

¹[(11) The powers conferred by sub-rules (8), (9) and (10) on the assessing authority may also be exercised by the appellate or revising authority, subject to the same limitation and conditions as are applicable in the case of assessing authority].

(12) Where in respect of the turnover referred to in sub-rule (8), or in respect of the tax referred to in sub-rule (9) or in respect of the assessment referred to in sub-rule (10) an order has already been passed in an appeal or revision, the assessing authority shall make a report to the appropriate appellate or revising authority as the case may be, who shall thereupon, after giving the dealer concerned a reasonable opportunity of being heard pass such order as deemed fit.

(13) The order passed under sub-rules (8), (9), (10), (11) and (12) shall be given effect to by assessing authority who shall collect any additional tax which is found to be due in the same manner as a tax assessed by himself.

(14) If any dealer having furnished a return under sub-rule (1) or sub-rule (2) discovers any omission or other error in the return, he may furnish a revised return at any time before the assessment is made on the original return :

Provided that the acceptance of any such revised return shall not be a bar for taking action against the dealer for having submitted originally an incorrect return.

²[(15) Notwithstanding anything contained in sub-rules (8), (9), (10) and (11) where an assessment, re-assessment, rectification in or revision of, an assessment, is made in respect of an assessee or any person, in pursuance or in consequence of or to give effect to any finding or direction contained in an order passed by an appellate or revisional authority or in any order of any court in a proceeding otherwise than by way of appeal or revision under the

1. Subs. by G.O.Ms. No. 58, Rev., dt. 16-01-1976.

2. Ins. by G.O.Ms. No. 1173, Rev., dt. 05-11-1976.

Act, such assessment, reassessment, rectification in or revision of an assessment shall be made within three years from the date of receipt of such order by the assessing or revising authority as the case may be].

PART - V
MISCELLANEOUS

15. Every dealer liable to registration under section 7 of the Act who is a member of an undivided Hindu Family, an association or a club, society, firm or company or who carries on business as the guardian or trustee or otherwise on behalf of another person, shall within thirty days from the date of coming into force of these rules send to the appropriate assessing authority in whose jurisdiction the dealer has a place of business a declaration in Form CST V stating the name of the person who shall be deemed to be the manager of such dealer's business for the purpose of the Act. All returns and statements submitted by such manager shall be binding on the dealer. Such declaration may be revised from time to time.

16. Whoever commits any breach of ¹[any of these rules] ²[x x x] shall on conviction by a Magistrate of the first class be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

17. The provisions contained in the General Sales Tax Law of the State relating to the inspection of books, accounts or documents kept and maintained by the dealer, the entry into any premises at all reasonable times by the officers duly empowered for the purposes of search for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents shall so far as may be, apply in relation to those matters under the Act.

D D D D

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1. Subs. by G.O.Ms. No. 651, Rev., dt. 10-07-1974, w.e.f. 01-04-1973.
 2. The brackets and figures [4 to 15] shall be omitted by G.O.Ms. No. 651, Rev., dt. 10-07-1974.

**FORMS PRESCRIBED UNDER THE CENTRAL SALES TAX
(ANDHRA PRADESH) RULES, 1957**

FORM - CST I

LIST OF REGISTERED DEALERS

[See Rule 3]

..... District

S. No.	Dealers Name and Address	Nature of business	Head office & branches if any	Registration certificate		
				No.	Date	Re- marks
1	2	3	4	5	6	7

FORM - CST II

LIST OF REGISTERED DEALERS

[See Rule 3]

..... District

S. No.	Dealers Name and Address	Nature of business	Head office & branches if any	Registration certificate		
				No.	Date	Re- marks
1	2	3	4	5	6	7

¹FORM - CST III

[See Rule 8(3)]

²FORM - CST IV

REGISTER OF WRITTEN DECLARATIONS

[See Rules 10 and 14-A]

RECEIPTS

Date of Receipt	Authority from whom issued	Book No.	Sl. No.	
			From	To
1	2	3	4	5

ISSUES

Date of Issue	Book No.	Sl. No.	Name and address of seller to whom issued	No. & date of order in respect of which issued	Description of goods respect of which issued	Value of goods	Sellers cash memo challan No. in ref. to which issued
6	7	8	9	10	11	12	13

No. & Date of Railway receipt or other carrier challan for goods	Surrender Surrendered to sales tax authority	Remarks
14	15	16

1. Omitted by G.O.Ms. No. 1834, Rev., dt. 07-09-1960.
2. Subs. by G.O.Ms. No. 1236, Rev., dt. 30-09-1986.

Note :— Dealers shall maintain the above register commodity-wise and State-wise setting apart of few pages for purchases made from each State and furnish an extract of Col. (5) to (13) to the assessing authority as required by sub-rule (1) (b) (v) of Rule 14-A of the CST (AP) Rules, 1957.

¹FORM - CST IV-A

REGISTER OF CERTIFICATE IN FORM E-I

[See Rule 10]

¹FORM - CST IV-B

REGISTER OF CERTIFICATE IN FORM E-II

[See Rule 10]

FORM - CST V

DECLARATION UNDER RULE 15

I/We of carrying on the business(es) known as at and other places in the State of Andhra Pradesh as and liable to pay the tax under the Central Sales Tax Act, 1956, do hereby declare that I, Sri / Shrimathi (here give address) whose signature is appended below and who am/is (mention here the status or designation) of said concern shall be deemed to be the manager of the said business(es) all places within the State of Andhra Pradesh for the purpose of the said Act, and shall, at all times comply with the provisions of the said Act and the rules made thereunder :—

Place :

Date :

Signature

Status

1. The Form earlier ins. by G.O.Ms. No. 1805, Rev., dt. 30-09-1958 was omitted by G.O.Ms. No. 1063, Rev. (S) Department, dt. 20-06-1961.

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

- (a) the guardian / trustee or on behalf of :
- (b) an undivided Hindu family known as
- (c) an association / club / society known as
- (d) a firm known as
- (e) a private limited company known as
- (f) a public limited company / co-operative society known as

The declaration shall be signed in the case of :—

- (i) undivided Hindu Family by its manager;
- (ii) an association or club by its President or Chairman and Secretary;
- (iii) a firm by the partners having a total share not less than fifty per cent;
- (iv) a private limited company by all its Directors or where there are no Directors, by the authorised representative of the company nominated by the Chairman;
- (v) a public limited company or co-operative society of the Managing agents, or where there are no managing agents, by the Managing Directors or the Chairman of the Board of Directors and the Secretary.

FORM - CST VI

**FORM OF RETURN UNDER RULE 15 OF
THE CENTRAL SALES TAX (A.P.) RULES, 1957**

Return for the period from to

Registration No.

Name of the dealer

1. Ins. by G.O.Ms. No. 1805, Rev. (S), dt. 30-09-1958.

STATUS

(Whether individual, Hindu Undivided Family, Association, Club, Company, Firm, Guardian or Trustee).

Style of Business

1. Gross amount received or receivable by the dealer during the period in respect of sale of goods.

Deduct :—

¹ (i)	Sales of goods outside the State through Commission Agents	Rs.
(ii)	Sales of goods outside the State otherwise than through Commission Agents	Rs.
² (iii)	Sales of goods in the course of export outside India (as defined in section 5 of the Act)	Rs.
(iv)	Total value of the goods transferred to other Staes otherwise than as a result of sale	Rs.]
2.	Balance Turnover on inter-State sales and sales within the State.	Rs.
	Deduct — Turnover on sales within the State	Rs.
3.	Balance — Turnover on inter-State sales	Rs.
	Deduct — Turnover on inter-State sales exempt under section 6 being second or subsequent sales (vide certificates in Form E-I or E-II attached)	Rs.
4.	Balance — Turnover on inter-State sales liable to tax	Rs.

-
1. Subs. by G.O.Ms. No. 651, Rev., dt. 10-06-1976.
 2. By G.O.Ms. No. 1173, Rev., dt. 05-11-1976, the sub-clauses (ii) and (iii) were renumbered as (iii) and (iv).

Deduct — Cost of freight, delivery or installation when such cost is separately charged. Rs.

5. Balance — Total turnover in inter-State sales Rs.

6. Goods — Wise break-up of above :

¹ Nature of goods	Commodity Code No.	Rate of Tax	Sales relating to registered dealers on Prescribed declaration Form 'C'	Sales to Government not being a registered dealer on prescribed Certificate in Form 'D'
1	2	3	4	5

Other Sales	Total Sales	Tax due
6	7	8
	Total	

7. (i) Taxable at percent Rs. on which tax amounts to Rs.

(ii) Taxable at percent Rs. on which tax amounts to Rs.

(iii) Taxable at percent Rs. on which tax amounts to Rs.

(iv) Taxable at percent Rs. on which tax amounts to Rs.

(v) Taxable at percent Rs. on which tax amounts to Rs.

(vi) Taxable at percent Rs. on which tax amounts to Rs.

8. Total tax payable on Rs. amounts to Rs.

1. Subs. for entries A and B by G.O.Ms. No. 1173, Rev., dt. 15-11-1976.

9. Tax paid, if any, by means of Treasury challan / crossed cheque No./M.O. No. dated
10. Balance due / excess paid, if any.

I enclose with this return the original copy of each of the declarations and certificates received by me in respect of sales made to registered dealers and to Government not being a registered dealer together with a signed list of such declarations and certificates. I shall submit the declarations and certificates still due before the time prescribed therefor.

2. I declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete.

Place :

Date :

Signature

Status

ACKNOWLEDGEMENT

Received from a dealer possessing Registration Certificate No., a return of sales tax in Form CST VI payable by him for the period from to with enclosures mentioned therein.

Place :

Receiving Officer

FORM - CST VII

NOTICE OF PROVISIONAL MONTHLY ASSESSMENT AND DEMAND

[See Rule 14-A(4)]

Assessment No. of

Registratio No.

To

(Dealer)

Take notice that you have been provisionally assessed under the Central Sales Tax Act, 1956 to a tax of Rs. (Rupees)
(in words) only for the month / months of 19 and that after deducting

the month payment(s) already made by you towards the tax for that month / those months you have to pay a (further) sum of Rs. (Rupees) (in words) only. This balance of tax shall be paid within twenty one days from the date of service of this notice by money order to the undersigned or by cheque in favour of the undersigned or by remittance into the Government treasury at or to the Deputy Commercial Tax Officer / Assistant Commercial Tax Officer, or to the Bill Collector failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in Rule 16 of the Central Sales Tax (Andhra Pradesh) Rules, 1957.

Turnover as determined by the assessing authority in respect of

Total

Place :

Date :

Note :— 1. If payment is made by cheque, the cheque shall be crossed and shall be such as is receivable by the Government treasury and shall be drawn on any scheduled bank.

2. Where the amount payable exceed Rs. 200 it shall not be paid to the Bill Collector.

FORM - CST VIII

NOTICE OF FINAL ANNUAL ASSESSMENT AND DEMAND

[See Rule 14-A(7)]

Assessment No. 199

Registration No.

To

(Dealer)

Take notice that you have been finally assessed under the Central Sales Tax Act, 1956 to a tax of Rs. (Rupees) (in words) only for the year ending the 31st March, 19...../ the period upto and inclusive of the date of discontinuance of business and that after deducting the total amount of monthly payment(s) already made by you towards the

tax for that year, you have to pay a further sum of Rs. (Rupees (in words) only. This balance of the tax shall be paid within twenty one days from the date of service of this notice by money order to the undersigned or by crossed cheque in favour of the undersigned or to the Deputy Commercial Tax Officer / Assistant Commercial Tax Officer or to the Bill Collector failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in Rule 16 of the Central Sales Tax (Andhra Pradesh) Rules, 1957.

Turnover as determined by the assessing authority in respect of

Nature of goods	Rate of tax	Turnover
1	2	3

Total

Place :

Date :

Note :— 1. Where payment is made by cheque, the cheque shall be crossed and shall be such as is receivable by the Government treasury and shall be drawn on any scheduled bank.

2. Where the amount payable exceed Rs. 200 it shall not be paid to the Bill Collector.

FORM - CST IX

NOTICE OF FINAL ASSESSMENT AND REFUND ORDER

[See Rule 14-A(7)]

To

(Dealer)

Take notice that you have been finally assessed under the Central Sales Tax Act, 1956 to a tax of Rs. (Rupees (in words)

1. Ins. by G.O.Ms. No. 1805, Rev., dt. 30-09-1958.

only for the year ending the 31st March, 19 The total amount of tax paid by you already is Rs. (Rupees) (in words) only that is Rs. in excess of the tax due.

2. Out of the above excess a sum of Rs. will be adjusted towards tax due from you for the period.

3. A refund order of the amount of Rs. is enclosed. You should apply to the Government Treasury at for the refund of sum of within 3 months from the date of issue of this notice failing which the amount will lapse to the Government.

Turnover as determined by the assessing authority in respect of

Total

Place : Assessing Authority

Date :

FORM - CST X

**REGISTER SHOWING THE DETAILS OF SALES OF DECLARED
GOODS IN THE COURSE OF INTER-STATE TRADE OR COMMERCE**

[See Rule 14]

1. Serial No.
2. Name and address and R.C. No. of the Consignor.
3. S. No. of certificate in Form E-I and E-II issued.
4. Name and address and R.C. No. of the Consignee.
5. Name and address and R.C. No. of the purchasing dealer.
6. Serial No. of Form 'C' or 'D' with the name of the State given by the purchaser.
7. Seller's invoice number and date.
8. Names of despatching and receiving Railway Stations or air booking offices or Sea ports.

9. The No. of R.R. or Bill of Lading or Air Consignment Note.
10. Description and quantity or weight of goods sold.
11. Amount for which goods are sold :—
 - (a) For re-sale by registered purchasing dealer :—
 - (i) if it is first sale, the turnover taxable;
 - (ii) the amount of sales tax collected;
 - (iii) if the sale is second or subsequent sale covered by Form E-I or E-II and Form 'C' or 'D' and is exempt from tax, the turnover of such sale;
 - (b) for other purposes :—
 - (i) the turnover liable to tax;
 - (ii) the amount of sales tax collected.

Note :— Separate folios shall be maintained for goods liable to different rates of tax.

FORM - CST XI

REGISTER SHOWING THE DETAILS OF SALES OF GOODS, OTHER THAN DECLARED GOODS IN THE COURSE OF INTER-STATE TRADE OR COMMERCE

[See Rule 14]

1. Serial No.
2. Name and address and R.C. No. of the Consignor.
3. S. No. of Certificate in Form E-I and E-II issued.
4. Name and address and R.C. No. of the Consignee.
5. Name and address and R.C. No. of the purchasing dealer.
6. Serial No. of Form 'C' or 'D' with the name of the State given by the purchaser.

1. Ins. by G.O.Ms. No. 2363, Rev., dt. 13-11-1959.

7. Seller's invoice number and date.
8. Names of despatching and receiving Railway Stations or air booking offices or Sea ports.
9. The No. of R.R. or Bill of Lading or Air Consignment Note.
10. Description and quantity or weight of goods sold.
11. Amount for which goods are sold :—
 - (a) Goods sold to registered dealers :—
 - (i) if it is first sale, the turnover liable to tax;
 - (ii) the amount of sales tax collected;
 - (iii) if the sale is second or subsequent sale covered by Form E-I or E-II and Form 'C' or 'D' and is exempt from tax, the turnover of such sale;
 - (b) Goods sold to unregistered dealers and others :—
 - (i) the turnover liable to tax;
 - (ii) the amount of sales tax collected.

Note :— Separate folios shall be maintained for goods liable to different rates of tax.

FORM - CST XII

**FORM OF APPEAL UNDER²[RULE 5(2)(A)] OF THE
CENTRAL SALES TAX (ANDHRA PRADESH) RULES, 1957
ISSUED UNDER SECTION 13 (3) AND (4) OF
THE CENTRAL SALES TAX ACT, 1956 (Central Act 74 of 1956)**

To

²[The Deputy Commissioner of Commercial Taxes]

the day of 19

1. Name(s) of the appellant(s).

-
1. Ins. by G.O.Ms. No. 651, Rev. (S), dt. 10-07-1974.
 2. Subs. by G.O.Ms. No. 991, Rev., dt. 07-07-1983.

2. Assessment Year.
3. Authority passing the original order in dispute.
4. Date on which the order was communicated.
5. Address to which notice may be sent to the appellant(s).
6. Relief claimed in appeal
- (a) Security / Additional Security demanded by the Registering Authority;
- (b) Amount disputed;
- (c) Additional Security amount, if any, disputed;
- (d) Any other relief claimed.
7. Grounds of appeal.

(Signed)

Appellant(s)

Signed

Authorised representative, if any

VERIFICATION

I/We the appellant(s) named in the above appeal do hereby declare that what is stated therein is true to the best of my / our knowledge and belief. Verified today the day of 19

(Signed)

Appellant(s)

Signed

Authorised representative, if any.

Note :— 1. The appeal shall be in triplicate and shall be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority and by proof of payment of the security amount, admitted by the appellant(s) to be due.

2. The appeal shall be accompanied by a Treasury receipt from a Government Treasury in support of having paid the fees of Rs. 25. The fees shall be credited in the Treasury to the following head of account. 040-Sales Tax (a) Receipts under Central Sales Tax Act (iii) other receipts.

Cheques, drafts, hundies, or other negotiable instruments will not be accepted.

3. The appeal shall be written in English and shall set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds shall be numbered consequently.

¹[FORM - CST XIII

REGISTER OF DECLARATION — FORM 'F'

[See Rules 10 (1)]

RECEIPTS

Date of Receipt	Authority from whom received	Book No.	Sl. No.To.....
1	2	3	4

ISSUED

Date of Issue	Book No.	Sl. No.	Folio No. register	Surrendered to Taxation Officer	Remarks
5	6	7	8	9	10

D D D D D

1. Ins. by G.O.Ms. No. 651, Rev. (S), dt. 10-07-1974.

NOTIFICATIONS UNDER CENTRAL SALES TAX ISSUED BY THE GOVERNMENT OF ANDHRA PRADESH

(Alphabetically Arranged)

ALUMINIUM

1. **Set off of tax paid on Raw materials like Aluminium, White Cement, Atta Maida, Sooji, Ravva and Wheat Flour from the tax payable on inter-State sales of finished products — Notification — Issued.**

G.O.Ms. No. 554, Revenue (CT-III) Dept., dt. 12-09-2002.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that whereon the purchase of raw materials like Aluminium, White Cement, Atta, Maida, Sooji, Ravva and Wheat flour, tax has been levied and collected under the Andhra Pradesh Tax on Entry of Goods into Local Areas Act, 2001 and if they are subsequently used in the manufacture of finished products, the amount of tax so collected shall be reduced from the tax leviable on the inter-State sales of such finished products under Central Sales Tax Act, 1956.

2. **Inter-State sale of Aluminium — Rate of Tax @ 1%.**

G.O.Ms. No. 97, Revenue (CT-II) Dept., dt. 25-01-2003.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax leviable on the inter-State sales of Aluminium shall be at the rate of 1% under the said Act, provided such sales are covered by C/D Form.

The notification shall come into force with immediate effect.

[Published in A.P. Gazette, Part I, Ext. No. 40, dt. 27-01-2003]

ATTA, MAIDA, RAVVA AND WHEAT BRAN

- 1. Rate of tax on the Inter-State Sales of 'Atta, Maida, Ravva and Wheat Bran' against Form C.**

G.O.Ms. No. 680, Revenue (CT-II) Dept., dt. 18-10-2001.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh, hereby directs that the tax leviable on inter-State sales of Atta, Maida, Ravva and Wheat bran shall be at the rate of two paise in the rupee against Form C.

BLACK GRAM AND GREEN GRAM

- 1. Exemption from payment of tax on inter-State sales of Black Gram and Green Gram, if APGST is paid.**

G.O.Ms. No. 874, Revenue (CT-II) Dept., dt. 14-08-2003.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts from the payment of tax under the said Act on the inter-State sales of Black Gram and Green Gram covered by 'C' Form, provided that the tax has been levied and collected on such goods under the provisions of the Andhra Pradesh General Sales Tax Act, 1957. The burden of proving that tax has been paid under the Andhra Pradesh General Sales Tax Act shall lie on the dealer, claiming exemption.

BOOKS

- 1. Rate of tax on inter-State sales of books**

G.O.Ms. No. 205, Revenue (s), dt. 28-02-1959

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra

Pradesh hereby directs that in cases falling under sub-section (2) of section 8 of the aforesaid Act, the tax payable by a dealer having his place of business in the State in respect of sales by him from any such place of business of books in the course of inter-State trade or commerce shall be calculated at the same rate as that specified under the Andhra Pradesh General Sales Tax Act, 1957.

[Published at page 579, by A.P. Gaz., Part I, dt. 12-03-1959]

2. Set-off of tax paid on paper used in the manufacture of exercise note books provided.

G.O.Ms. No. 95, Revenue (CT-II) Dept., dt. 15-02-2000.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of sale or purchase inside the State, of paper, tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 (Act VI of 1957) and such paper is used in the manufacture of Exercise Note Books, the amount of tax paid on such quantity of paper under the local Act, shall be reduced from the tax leviable under the Central Sales Tax Act in respect of inter-State sales of Exercise Note Books :

Provided that no such reduction of tax shall be allowed unless the dealers claiming such reduction pays the consideration by way of crossed cheque / Demand Draft to the selling dealer.

CABLES

1. Inter-State sales of 'Jelly filled cables, optic fibre cables and jointing kits' to the Bharat Sanchar Nigam Limited, Videsh Sanchar Nigam Limited and Mahanagar Telephone Nigam Limited, at the rate of 4% without production of Form 'C'.

G.O.Ms. No. 404, Revenue (CT-II) Dept., dt. 16-06-2001.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of A.P. hereby

directs that the tax leviable on the inter-State sales of '[Jelly filled cables, Optic fibre cables and Jointing kits, VRLA Batteries and Switch Mode Rectifiers (Battery Chargers)] to Bharat Sanchar Nigam Limited, Videsh Sanchar Nigam Limited and Mahanagar Telephone Nigam Limited, shall be at the rate of 4% whether such sales are covered by the declaration in Form 'C' or not.

Note :— The orders issued in above Notification shall be deemed to have come into force w.e.f. 01-10-2002, vide G.O.Ms. No. 50, Revenue (CT-II), dt. 06-02-2002, published in A.P. Gaz. Part I, Ext. No. 73, dt. 13-02-2002.

CARE

1. Exemption on inter-State sales effected to CARE

G.O.Ms. No. 605, Revenue (s), dt. 24-06-1974

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts from the tax payable under the said Act, the sales of all goods effected to the Co-operative for American Relief Everywhere, subject to the condition that the dealer in the Andhra Pradesh State produces before the Assessing Authority a certificate issued by the Administrator of the said Co-operative for American Relief Everywhere to whom the goods are sold to the effect that the said goods have been purchased by the Administrator, Co-operative for American Relief Everywhere.

[Published at page 972 in A.P. Gaz., Part I, dt. 01-08-1974]

CAST COPPER ROD

1. Concessional rate of tax on continuous Cast Copper Rod

G.O.Ms. No. 626, Revenue (CT-II) Dept., dt. 31-07-1996.

NOTIFICATION - VI

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra

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1. Subs. for the words "Jelly filled cables, Optic fibre cables and Jointing kits" by G.O.Ms. No. 10, Rev. (CT-II), dt. 10-01-2002, published in A.P. Gazette Part I, Ext. No. 25, dt. 15-01-2002.

Pradesh hereby reduces the rate of tax on the inter-State sales of continuous Cast Copper Rods and Enamelled or paper coated Copper Wires to one paise in the rupee and two paise in the rupee respectively.

2. Set off of tax paid on continuous cast copper rods from the tax payable on cables, wires, etc.

G.O.Ms. No. 79, Revenue (CT-II) Dept., dt. 14-02-2000.

NOTIFICATION

Read the following :—

CCT's Ref. No. A1 (3) / 458/98, dt. 27-01-2000.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of sale or purchase inside the State of continuous cast copper rods, tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 and such rods are used in the manufacture of cables, wires etc., the amount of tax paid on such quantity of rods under the local Act, shall be reduced from the tax leviable under the Central Sales Tax Act in respect of inter-State sales of cables, wires, etc. (finished products) :

Provided that no such reduction of tax shall be allowed unless the dealers claiming such reduction pays the consideration by way of crossed cheque / Demand Draft to the selling dealer.

CEMENT

1. Concessional rate of tax on inter-State sales of cement.

G.O.Ms. No. 78, Revenue (s), dt. 24-01-1987.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax leviable under the said Act shall in respect of the sales of cement in the course of inter-State trade or commerce, be at a lower rate of two per cent with or without 'C' form with effect from 01-01-1987.

[Published in A.P. Gaz., Ext. No. 56, Pt. I, dt. 27-01-1987]

CHILLIES, TURMERIC AND CASHEW NUT KERNEL

- 1. Exemption of Central Sales Tax on Chillies, Turmeric and Cashew nut Kernel where Andhra Pradesh General Sales Tax is levied and collected.**

G.O.Ms. No. 296, Revenue (CT-II) Dept., dt. 09-04-1999.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts from payment of tax under the said Act on the Sales of Chillies, Turmeric and Cashew nut (with shell) in the course of inter-State trade or commerce, provided that the tax has been levied and collected on such goods under the provisions of the Andhra Pradesh General Sales Tax Act, 1957.

This notification shall be deemed to have come into effect from 1st April, 1995.

[Published in A.P. Gazette Part I (Ext.) No. 144, dt. 16-04-1999]

COCONUTS AND COPRA

- 1. Set off of tax paid on coconuts from the tax payable on the inter-State sales of Coconuts and Copra.**

G.O.Ms. No. 14, Revenue (CT-II) Dept., dt. 05-01-2001.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of purchase inside the State of coconuts other than tender coconuts, tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 (Act No. VI of 1957), such amount of tax shall be reduced from the tax payable under the Central Sales Tax Act, 1956, in respect of the inter-State sales of such coconuts or copra obtained from such tax suffered coconuts.

2. This order shall be deemed to have come into force w.e.f. 01-12-2000.

[Published in the A.P. Gazette, Part I, Ext. No. 28, dt. 18-01-2001]

2. Rate of tax on the Inter-State Sales of Coconut and Copra covered by Declaration in "C" Form.

G.O.Ms. No. 366, Revenue (CT-II) Dept., dt. 22-06-2002.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the Inter-State sale of Coconuts and Copra shall be liable to tax at the rate of 2 paise in the rupee, if the sale is covered by declaration in form 'C'.

This notification shall come into force with effect from the 01-07-2002.

[Published in A.P. Gazette, Part I, Ext. No. 289, dt. 26-06-2002]

COIR PRODUCTS

1. Exemption from Payment of Tax on the Inter-State Sales of Coir Products

G.O.Ms. No. 428, Revenue (CT-II) Dept., dt. 25-06-2001.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby grants exemption on the inter-State sales of coir products viz., coir fibre, coir yarn, coir rope, coir matting and other products but excluding rubberised coir products.

COMPUTER SYSTEM

1. Exemption on sales of DC 312 computer system to certain institutions.

G.O.Ms. No. 43, Revenue (S) Dept., dt. 01 -12-1983.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) the Governor of Andhra Pradesh hereby directs that the tax payable under sub-section (2)(b) of section 8 of the said Act, on the sales of Computer system 1. DC 312 made by dealers in the State in the course of inter-State trade or commerce, to educational and research institutions, Universities Soil Testing Laboratories, Defence Laboratories, Council of Scientific and Industrial Research Laboratories, Medical Institutions, Indian Council of Agricultural Research Laboratories or to the institutions, which carry on any research work for the promotion of literary, scientific, artistic or educational object, shall be at the reduced of five per cent.

COTTON SEEDS

1. Exemption from payment of tax on inter-State sales of cotton seeds, if Andhra Pradesh General Sales Tax is paid.

G.O.Ms. No. 842, Revenue (CT-II) Dept., dt. 23-10-2004.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts, the inter-State sales of Cotton Seeds, covered by "C" form, from the payment of tax under the said Act, provided that the tax has been levied and collected on such goods under the provisions of Andhra Pradesh General Sales Tax Act, 1957. The burden of proving that tax has been paid on such goods, under the Andhra Pradesh General Sales Tax Act, shall lie on the dealer, claiming exemption.

[Published in A.P. Gazette Part I, Ext. No. 462, dt. 04-11-2004]

DEALERS IN NEPAL, BHUTAN AND SIKKIM

1. Exemption from tax on inter-State sales to dealers in Nepal, Bhutan and Sikkim

G.O.Ms. No. 558, Revenue, dt. 13-06-1967

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that in cases falling under sub-section (1) or clause (b) of sub-section (2) of section 8 of the said Act, no dealer having his place of business in the State shall be liable to pay any tax under the said Act in respect of sales made by him to the dealers belonging to the countries of Nepal, Bhutan and Sikkim, in the course of inter-State trade or commerce :

Provided that it is proved by such selling dealer to the satisfaction of the assessing authority by producing :—

- (i) a certificate from the customs authorities of the respective territory, to the effect that the goods in question have actually entered into the buyers' respective territory and that the customs duty or any other tax or duty which may be payable to the Government of the respective territory on such entry, has been paid; and
- (ii) a certificate duly filled in and signed by the buyers in the form annexed below.

ANNEXURE

Form of certificate to be furnished by the buying dealer

I/we of (address of the buyers) hereby certify that the goods specified in Invoice / Bill No. dated the Have been purchased by me / us from M/s. (name of the selling dealer) of (address of the selling dealer) in the State of Andhra Pradesh, for consumption in (name of the territory) and that the goods were consigned from (place of purchase) by rail/road under Invoice / R.R. No. to (name of place) in (name of State) and have been taken delivery of by me / us or by my / our agents M/s. (name of the agent) of (address of the agent) at (name of the place) and thereafter the goods have been taken into (name of the

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territory) through (name of the customs barrier in their territory) of the Government of (name of the territory).

Date : Signature of the buyer

VERIFICATION

I/We declare that to the best of my / our knowledge and belief, the information furnished in the above certificate is true and complete.

Signature of buyer.

[Published in A.P. Gaz., Part I, at page 977, dt. 13-07-1967]

ELECTRONIC GOODS

1. Reduction in the rate of tax on 'Electronic goods'

G.O.Ms. No. 105, Revenue (CT-II) Dept., dt. 09-03-2002.

NOTIFICATION - I

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the rate of tax on the inter-State sales of electronic goods, mentioned in the Annexure to this order, be at the rate of two paise in the rupee provided such sales are covered by declarations in Form 'C' or 'D'.

¹[x x x]

This notification shall be deemed to have come into force w.e.f. 28-02-2002.

G.O.Ms. No. 105, Revenue (CT-II) Dept., dt. 09-03-2002

NOTIFICATION - V

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and in supersession of the

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1. The proviso was omitted by G.O.Ms. No. 365, Rev. (CT-II), dt. 22-06-2002, w.e.f. 01-07-2002, prior to omission as given below :—

“Provided further that if such sales are made to Banks including Co-operative Banks, Universities, Statutory Bodies, Public Undertakings, Research Institutes, Religious Institutions and Local Bodies a certificate, signed by an authorised officer of such purchasing body, shall be treated as equivalent to declaration in Form 'C' for the purpose of allowing the concessional rate of tax ordered above”.

notification I issued in the G.O.Ms. No. 78, Revenue, dated 14-02-2000 the Governor of Andhra Pradesh hereby directs that the tax leviable under the said Act in respect of sales in the course of inter-State trade or commerce of 'Electronic goods', excluding the goods mentioned in the Annexure to this order, be at the rate of eight paise in the rupee if such sales are not covered by the declaration in Form 'C' or 'D'.

This notification shall be deemed to have come into force w.e.f. 28-02-2002.

G.O.Ms. No. 105, Revenue (CT-II) Dept., dt. 09-03-2002

NOTIFICATION – VI

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the words "and electronic goods" occurring in the notification issued in G.O.Ms. No. 83, Revenue, dt. 14-02-2000 shall be deleted.

This notification shall be deemed to have come into force w.e.f. 28-02-2002.

ANNEXURE

Sl. No.	Description of Goods	HSN Code
01.	Test and Measuring Instruments	9030
02.	Medical Electronic Equipment	9018 9021 9022 9033
03.	Analytical Instruments	9027
04.	Electronic Milk Analysers	8434
05.	Agri Electronic, Mining Electronic, Environmental Monitoring, Nuclear, Geo scientific, Fish finders, Textile instruments.	9031
06.	Process Control Instruments.	9026 9032
07.	STD, PCO Monitors	8470
08.	Digital Image Recorders	9010

Sl. No.	Description of Goods	HSN Code
09.	Logic Controllers, Sensors,	8531
	Indicators, Transducers,	8504
	Numerical Controls,	9026
	Servo Amplifier, Process Controllers,	9032
	Temperature controller, annunciators, Converters, Choppers.	9030
10.	Electronic Teaching Aids	9023
11.	Liquid Crystal Devices and Lasers	9013
12.	Navigational, Signaling and Strategic Electronic equipment.	8517
		8525
		8526
		8527
		8530
13.	Semiconductor devices including PFDs, LED Displays, Opto Electronic Displays and Crystals, Diodes, Transistors Rectifiers, Photo Voltic cells.	8541
	Integrated Circuits (ICs) Microprocessors	8542
14.	Resistors fixed and Variable all types	8533
15.	Capacitors (condensers) fixed and variable all types	8532
16.	Head Phones, Loudspeakers without acoustic enclosures	8518
17.	Permanent Magnets and Ferrites	8518
18.	Electronic Transformers, chokes, coils, inductors useful for electronic equipment only.	8505
19.	Electromechanical components viz.,	8504
	Connectors, adapters, Jacks & Plugs, Relays, switches, terminals and terminal Block, sockets, heat sinks, bases and holders, fuses Fuse holders useful for electronic equipment only.	8536
20.	Components for TV including tuners, deflection components and delay lines.	8535
	Components for tape recorder / VCR / VTR	8529
21.	Printed Circuit Boards and Copper clad Laminates	8536
22.	Filters, Indicating Lamps and Jewel Lights.	8522
23.		8534
24.		8500

Sl. No.	Description of Goods	HSN Code
25.	Microwave passive components	8526
		8529
26.	Electron tubes including TV picture tubes	8540
27.	Electronic Cash Registers	—
28.	Electronic point of sale systems.	—
29.	Electronic Note Counting Machines	—
30.	Electronic Currency Handling Devices	—
31.	Computers and all other goods mentioned in item 38A in the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957	—
32.	Electronic X-Ray Baggage Scanning / Inspection System Including large sized Scanning System.	—

[Published in A.P. Gaz. Part I, Ext. No. 112, dt. 14-03-2002]

**2. Rate of tax on the goods sold in the course of Inter-State Trade
— Local rate of tax applicable.**

G.O.Ms. No. 78, Revenue (CT-II) Department, dt. 14-02-2000.

NOTIFICATION - I

Read the following :—

From CCT's Ref. No. A1 (3) / 458 / 98, dt. 20-01-2000.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), hereby directs that the tax leviable under the said Act in respect of sales in the course of inter-State trade or commerce of electronic goods be at the rate of eight paise in the rupee without the production of 'C' form in support of such sales.

**3. Reduction in rate of tax on sale of electronic goods without
declaration in C Form.**

G.O.Ms. No. 140, Revenue (CT-II) Dept., dt. 03-10-2000.

NOTIFICATION - I

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra

Pradesh hereby directs that the tax payable under the said act by any dealer having his place of business in the State of Andhra Pradesh in respect of sales in the course of inter-State trade or commerce of electronic goods shall be calculated at the reduced rate of 2 (two) paise in the rupee even without the production of declaration in form 'C' for the period from 1st July, 1988 to 31st December, 1999 only.

FINANCE ACT

1. Amendments made by Finance Act, 2002 — Consequential action — Various notifications issued earlier under section 8 of the Act — Rescinded — Notification — Issued.

G.O.Ms. No. 364, Revenue (CT-II) Dept., dt. 22 -06-2002.

Ref. : From the Commissioner of Commercial Tax, Hyderabad
Lr. No. AII (1)/536/2002, dt. 07-06-2002.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the Governor of Andhra Pradesh hereby rescinds with effect from the 1st July, 2002 the following notifications :—

1. G.O.Ms. No. 375, Revenue Dept., dt. 28-02-1979.
2. G.O.Ms. No. 403, Revenue Dept., dt. 01-05-1989.
3. G.O.Ms. No. 906, Revenue Dept., dt. 07-09-1994.
4. G.O.Ms. No. 254, Revenue Dept., dt. 15-05-2002.
5. G.O.Ms. No. 1203, Revenue Dept., dt. 05-12-1994.
6. G.O.Ms. No. 185, Revenue Dept., dt. 06-04-1995.
7. G.O.Ms. No. 87, Revenue Dept., dt. 24-01-1996.
8. G.O.Ms. No. 987, Revenue Dept., dt. 10-12-1998.
9. G.O.Ms. No. 78, Revenue Dept., dt. 14-02-2000. (Notification – II)
10. G.O.Ms. No. 83, Revenue Dept., dt. 14-02-2000.
11. G.O.Ms. No. 218, Revenue Dept., dt. 18-04-2000.

12. G.O.Ms. No. 518, Revenue Dept., dt. 29-07-2000. (Notifications – I and II)
13. G.O.Ms. No. 303, Revenue Dept., dt. 01-05-2001.
14. G.O.Ms. No. 610, Revenue Dept., dt. 12-09-2001, as amended by G.O.Ms. No. 701, dt. 01-11-2001.
15. G.O.Ms. No. 54, Revenue Dept., dt. 07-02-2002.
16. G.O.Ms. No. 105, Revenue Dept., dt. 09-03-2002 (Notifications – II, III and V).

GRANITES

1. Set off from payment of tax on inter-State Sales of polished granites – Notification – Issued.

G.O.Ms. No. 110, Revenue (CT-II) Dept., dt. 20 -01-2005

Ref. : From the CCT, A.P., Hyd., Lr. No. AI (1)/427/2004,
dt. 30-06-2004.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that whereon the purchase of raw material (rough blocks and semi-finished tiles and slabs), tax has been levied and collected under the said Act in the State and if such material is used for polished granites, the amount of tax paid on such raw material shall be reduced from the tax payable on inter-State sale of polished granites, under the said Act.

IMPORTED PULSES

1. Inter-State sales of imported pulses – Concessional rate of tax against production of 'C' Form.

G.O.Ms. No. 482, Revenue (CT-II) Dept., dt. 10-08-2002.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra

Pradesh hereby directs that the tax payable under the said Act by any dealer having his place of business in the State of Andhra Pradesh in respect of sales in the course of inter-State trade or commerce of the pulses imported by them from outside the country shall be calculated at the reduced rate of one (1) paise in the rupee against the production of declaration in Form 'C'.

This notification shall come into force with immediate effect.

[Published in A.P. Gazette Part I, Ext. No. 385, dt. 20-08-2002]

JUTE

1. Central Sales Tax — Set off of tax.

G.O.Ms. No. 129, Revenue (CT-III) Dept., dt. 14-02-1989.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of sale or purchase inside the State, of Jute, tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 (Act No. VI of 1957) and such jute is used in the manufacture of jute products namely, hessain cloth, sacking cloth, gunnies ¹[jute twine], the amount of tax paid on such quantity of jute under the local Act, shall be reduced from the tax payable under the Central Sales Tax Act in respect of inter-State sales of jute products, namely, hessain cloth, sacking cloth, gunnies ¹[jute twine].

2. Inter-State sales of 'Jute Twine' and 'Jute Yarn' — Reduction of rate of tax to 1% against Form 'C' or 'D'.

G.O.Ms. No. 108, Revenue (CT-II) Dept., dt. 11-03-2002.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the rate of tax on the inter-State sales of 'Jute

1. Added by G.O.Ms. No. 774, Rev. (CT-II) Dept., dt. 02-11-2000, published in A.P. Gazette, Ext. No. 452, dt. 15-11-2000.

Twine' and 'Jute Yarn' shall be at the rate of one paise in the rupee against Form 'C' or 'D'.

[Published in A.P. Gaz., Part I, Ext. No. 113, dt. 14-03-2002]

JURISDICTION OF OFFICERS

1. Officers competent to exercise the powers under section 11 of the Act.

G.O.Ms. No. 2030, Revenue, dt. 31-10-1958

NOTIFICATION

Under sub-section (1) of section 11 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that Commercial Tax Officers, within the local limits of whose jurisdiction the offence has been committed, shall be the officers competent to accord sanction as required by section 11 of the said Act.

LIGHT COMMERCIAL VEHICLES

1. Reduction in rate of tax on LCVs manufactured by Mahindra and Mahindra Ltd.

G.O.Ms. No. 680, Revenue (CT-II) Dept., dt. 13-08-1996.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and in supersession of the notification issued in G.O.Ms. No. 693, Revenue (CT-II) Department, dated 05-12-1995, the Governor of Andhra Pradesh hereby reduces the rate of tax on the inter-State sales of Light Commercial Vehicles assembled or manufactured at Zaheerabad by ¹[Mahindra and Mahindra Limited] to 1% for a period of two years i.e. from 05-12-1995 to 04-12-1997.

1. Subs. by G.O.Ms. No. 1056, Rev., dt. 20-12-1996.

MAIZE

1. Rate of tax on inter-State sale of maize products — item 210 of Schedule I.

*Rescinded by G.O.Ms. No. 364, Revenue (CT-II) Dept.,
dt. 22-06-2002, w.e.f. 01-07-2002.*

NOTIFICATION - II

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax leviable on inter-State sales of maize products falling under entry 210 of the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957, shall be at the rate of four paise in the rupee, whether they are covered by declaration in Form 'C' or not.

MILK

1. Exemption on inter-State sales of U.H.T. Milk by A.P.D.D. Co-operative Federation.

G.O.Ms. No. 6, Revenue (CT-II), dt. 04-01-1989.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts from the tax leviable under the said Act, the sales of ultra high temperature milk by the Andhra Pradesh Dairy Development Co-operative Federation or its member unions in the course of inter-State trade or commerce with effect from the 9th April, 1986.

[Published in A.P. Gazetted, Ext. No. 5, Part I, dt. 05-01-1989]

2. Exemption from levy of tax on the sale of Pasteurised Milk by M/s. Bangarupalyam Dairy.

G.O.Ms. No. 1156, Revenue (CT-II) Dept., dt. 31-12-2002.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra

Pradesh hereby exempts from levy of tax on the sale of pasteurized milk by M/s. Bangarupalyam Dairy under the said Act.

MOBILE

1. Inter-State sale of CDMA Phones — Reduction in the rate of tax on CDMA Phones to 1% — Notification — Issued.

G.O.Ms. No. 673, Revenue (CT-II) Dept., dt. 10 -06-2003

Ref. : 01. G.O.Ms. No. 96, Revenue, dt. 25-01-2003.

02. G.O.Ms. No. 426, Revenue, dt. 21-03-2003.

03. From the Commissioner of Commercial Taxes, A.P.,
Hyderabad, Lr. No. AII (2)/2908/2002, dt. 06-05-2003.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of the section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax leviable on the inter-State sales of CDMA Phones, shall be at the rate of 1% under the said Act, provided such sales are covered by C/D/ Form.

This notification shall be in force up to 31-03-2005.

2. Reduction in the rate of tax on CDMA phones to 2%

G.O.Ms. No. 546, Revenue (CT-II), 11th May, 2006

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Government of Andhra Pradesh hereby directs that the tax leviable on the inter-state Sales of CDMA phones, shall be at the rate of 2% under the said Act, provided such sales are covered by C/D Form.

This notification shall come into force with effect from 01-05-2006.

PADDY AND RICE

- 1. Concessional rate of tax on inter-State sales of paddy and rice.**

G.O.Ms. No. 1989, Revenue, dt. 30-12-1964

NOTIFICATION - I

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax payable by any dealer in paddy or rice or both having his place of business in the State, on sale of paddy, rice or both to the Government of India during the period from 1st July, 1957, to the 30th September, 1958, falling under sub-section (2) of section 8 of the said Act (as it stood prior to the amendment made by section 5 of Central Act 31 of 1958) shall be one per cent of his turnover.

NOTIFICATION - II

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax payable by any dealer in paddy or rice or both having his place of business in the State on sales of paddy or rice or both the Government of India, during the period from the 1st October, 1959, falling under clause (b) of sub-section (2) of section 8 of the Act, shall be one per cent of his turnover.

PAPER

- 1. Central Sales Tax Act, 1956 (Central Act 74 of 1956) — Set off of tax paid on paper from the tax payable on Exercise note books.**

G.O.Ms. No. 95, Revenue (CT-II) Dept., dt. 15-02-2000.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of sale or purchase inside the

State, of paper, tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 (Act VI of 1957) and such paper is used in the manufacture of Exercise Note books, the amount of tax paid on such quantity of paper under the local Act, shall be reduced from the tax leviable under the Central Sales Tax Act in respect of inter-state sales of Exercise Note Books :

Provided that no such reduction of tax shall be allowed unless the dealers claiming such reduction pays the consideration by way of crossed cheque/ Demand Draft to the selling dealer.

PETROLEUM PRODUCTS

1. Exemption of petroleum products other than kerosene and motor spirits by Caltex Oil Refining (India)

G.O.Ms. No. 117, Revenue, dt. 28-01-1966

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and in suppression of Notification No. III published as Revenue Department Notification No. 52 at page 374 of Part I of the Andhra Pradesh Gazette, dated the 31st January, 1963 the Governor of Andhra Pradesh hereby directs that with effect from the 1st December, 1965, no tax under the said Act shall be payable in respect of the sale of petroleum products other than kerosene and motor spirits as defined in the Andhra Pradesh Sales of Motor Spirits Taxation Act, 1960 (Andhra Pradesh Act XVI of 1962) manufactured in the refinery by the Caltex Oil Refining (India) Limited, and sold by it to the Caltex (India) Limited, and by the Caltex (India) Limited to the Oil Distribution Companies, namely, Burmah shell oil Storage and Distributing Co., of India Ltd., ESSO Standard Eastern Inc., Indo-Burmah Oil Corporation and Indian Oil Corporation.

[Published in A.P. Gazette, Part I, dt. 03-03-1966]

PUBLIC SECTOR ORGANISATIONS

1. Ineligible Public Sector Organisations for issue of certificate in Form D

G.O.Ms. No. 882, Revenue (CT-III) Dept., dt. 28-12-1988.

NOTIFICATION

It has been brought to the notice of the Government of India that Government undertakings and Public Sector organizations who are not "Government" and not eligible to issue "Form D" under the Central Sales Tax (Registration and Turnover) Rules, 1957 (i.e. Form of Certificate for making Government Purchases) are taking advantage of the "Form D" and the dealers who are ignorant of the legal meaning of the term "Government" are put to inconvenience as the assessment takes place after a lapse of 2 to 3 years when "Form D" is rejected. It is therefore decided to issue a notification listing out the organisations, which are not entitled to issue "Form D".

2. Government accordingly notify the list of public sector organizations who are not eligible to issue Form D for information of the dealers. The Commissioner of Commercial Taxes is requested to intimate the Government whenever any organization is to be included in this list.

3. The Director of Printing is requested to publish the notifications appended to this order in the next issue of the Andhra Pradesh Gazette.

APPENDIX

NOTIFICATION

It is notified for information that the following public sector undertakings and organisations are not eligible for issue of "Form D" (Form of Certificate for making Government Purchases) under the Central Sales Tax (Registration and Turnover) Rules, 1957.

Central Sector Undertakings and Organisations

1. Hindustan Machine Tools Ltd., Machine Tools Division, Hyderabad – 500 854.
2. Hindustan Aeronautics Ltd., HAL Post Office, Hyderabad – 500 042.
3. Indian Drugs and Pharmaceuticals Ltd., P.O. Balanagar Town Ship, Hyderabad – 500 037.

4. Hindustan Cables Ltd., P.O. Hindustan Cables, Hyderabad – 500 051.
5. Praga Tools Ltd., P.S. 1570, 6-6-18/32, Kavadiguda, Secunderabad – 500 003.
6. Bharat Heavy Electricals Ltd., Ramachandrapuram, Hyderabad – 500 032.
7. Electronics Corporation of India Ltd., ECIL Post Office, Hyderabad – 500 762.
8. Bharat Heavy Plates and Vessels Ltd., Visakhapatnam – 530 012.
9. Hindusthan Shipyard Ltd., Visakhapatnam – 530 005.
10. Fertilizers Corporation of India Ltd., Ramagundam Division, P.O. Godavarikhani, Karimnagar – 505 209.
11. Hindustan Zinc Ltd., Visakhapatnam – 530 015.
12. Bharath Electronics Ltd., Machilipatnam, Krishna District.
13. Bharath Dynamics Ltd., Kanchanbagh, Hyderabad – 500 258.
14. Defence Metallurgical Research Laboratory, Chandrayan Gutta, Hyderabad.
15. Defence Electronic and Research Laboratory, Chandrayan Gutta, Hyderabad.
16. ¹[x x x]
17. Modern Bakeries, Uppal Road, Hyderabad.
18. SHAR Project, Srihari Kota, Nellore District.
19. Misra Dhatu Nigam Ltd. (MIDHANI), Chandrayan Gutta, Hyderabad.
20. Visakhapatnam Steel Plant, R.T.C. Commercial Complex, Visakhapatnam – 530 020.
21. Wagon Repair Workshop, Vijayawada, Krishna District.
22. Carriage Repair Workshop, Tirupati, Chittoor District.

1. The Organisation “Nuclear Fuel Complex, Moula-Ali, Hyderabad” omitted by G.O.Ms. No. 630, Rev. (CT-III) Dept., dt. 02-08-1996.

23. Sponge Iron India Ltd., Khanagi, 10-3-311/A, Castle Hills, Masab Tank, Hyderabad.

State Industries and Organisations

1. A.P. State Road Transport Corporation, Administrative Buildings, Musheerabad, Hyderabad.
2. Hyderabad Allwyn Metal Works, Sanathnagar, Hyderabad.
3. A.P. Scooters Limited, Patancheru, Hyderabad.
4. A.P. State Agro Industries Corporation, A.C. Guards, Hyderabad.
5. A.P. Textile Corporation, Hyderabad.
6. A.P. Police Housing Corporation, Hyderabad.
7. A.P. Housing Board, Gruhakalpa, Hyderabad.
8. Nizam Sugar Factory, Shakkar Bhavan, Fateh Maidan Road, Hyderabad.
9. Republic Forge, Moula-Ali, Hyderabad.
10. Leather Industries Development Corporation of Andhra Pradesh.
11. A.P. Dairy Development Corporation, Lalapet, Hyderabad.
12. A.P. State Electricity Board, Vidyut Soudha, Somajiguda, Hyderabad.
13. Singareni Collieries, Khammam District.
14. Allwyn Nissan Limited, Sanathnagar, Allwyn Bhavan, Hyderabad – 500 018.

PURE SILK CLOTH

- 1. Exemption on inter-State sales of pure silk cloth woven on handlooms.**

G.O.Ms. No. 853, Revenue (CT-III) Dept., dt. 18-09-1990.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra

Pradesh hereby exempts the tax leviable under the said Act in respect of the sales of pure silk cloth woven on handlooms.

2. This notification shall be deemed to have come into force on the 1st September, 1976.

[Published in A.P. Gazette, Ext. No. 299, Part II, dt. 20-09-1990]

2. Exemption from payment of Sales Tax on Inter-State sales of Pure Silk by Weavers Co-operative Societies, w.e.f. 01-08-1996.

G.O.Ms. No. 752, Revenue (CT-II) Dept., dt. 12-09-1996.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts from the tax leviable under the said Act, the sales of Pure Silk by the Weavers, master weavers and Weavers Co-operative Societies in the course of inter-State trade of commerce with effect from 01-08-1996.

3. Exemption on sales of handloom pure silk cloth by the wholesalers of Anantapur District.

G.O.Ms. No. 776, Revenue (CT-II) Dept., dt. 18-09-1996.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts the sales of handloom pure silk cloth by the wholesalers of Anantapur District in the course of inter-State trade or commerce from payment of tax payable under the said Act.

4. Inter-State sale of handloom pure silk cloth by weavers and their societies.

G.O.Ms. No. 873, Revenue (CT-II) Dept., dt. 25-10-1996.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and in supersession of the orders issued in G.O.Ms. No. 776, Revenue (CT-II) Dept., dated 18th September, 1996, the Governor of Andhra Pradesh hereby exempts the inter-State sale of handloom pure silk cloth by the weavers, master weavers and weavers

co-operative societies of Andhra Pradesh from the payment of tax under the said Act.

[Published in A.P. Gazette, Ext. No. 475, Part I, dt. 29-10-1996]

RICE MILLING INDUSTRY

- 1. Central Sales Tax Act, 1956 – Civil Suppliers : Implementation of the Recommendations of Group of Ministers constituted on the revival of rice milling Industry – Exemption of furnishing of “C” form declarations upto 31-03-2005 and to enforce provisions of Law for furnishing the C – form declaration for assessments as well as collection of tax by the Commercial Taxes from 01-04-2005 onwards – Orders – Issued.**

G.O.Ms. No. 133, Consumer Affairs, Food & Civil Suppliers (CS I (1) Dept.), dt. 14-09-2005.

- Ref. : 1. G.O.Rt. N. 6640, General Administration (Cabinet) Department, dt. 23-11-2004.
2. Minutes of the meeting held on 21-06-2005 in the Chambers of Hon'ble Minister for Commercial Taxes, Secretariat, Hyderabad.

ORDER

Government have – vide reference first read above, constituted a Group of Ministers (GoM) with the Ministers for, Civil Supplies, Major Industries and Commercial Taxes to study all the issues pending with different Departments and to suggest appropriate measures to the Government for revival and modernization of Rice Milling Industry in Andhra Pradesh.

2. The Group of Ministers have examined the requests of the rice milling industry and held discussions with the Senior Officers and with the Office bearers of Rice Milling Industry. After considering the difficulty of the Rice Millers of Andhra Pradesh in obtaining 'C' Form declarations from the traders of neighbouring States, particularly, when there is no incidence of tax in those States, and the need to ensure remunerative price for paddy produced by the farmers by making the Rice Millers of Andhra Pradesh to participate in paddy purchases and also to make them competitive in sale of rice outside the State, the Group of Ministers have recommended that the excess demand raised

by the Commercial Taxes Department against the Rice Millers for non-furnishing of 'C' Form declaration @ 8% (those who do not furnish 'C' Form declarations are liable to be taxed @ 8%), the excess demand raised against the Rice Millers, may be considered for waiver by the Government for the period ending w.e.f. 1st March, 2005 and the provision of law to be strictly enforced w.e.f. 1st April, 2005 for the purpose of assessment as well as collection of tax by the Commercial Taxes Department.

3. Government, after careful consideration of the recommendation of the Group of Ministers hereby order with regard to furnishing "C" form declarations that the excess demand raised by the Commercial Taxes Department against the Rice Millers for non-furnishing of "C" Form declarations @ 8% be waived to the extent of 4% excess demand raised over and above the normal rate of 4% leviable, for not submitting C-Form declarations for the period ending 31st March, 2005 and that the provisions of law be strictly enforced w.e.f. 1st April, 2005 for the purpose of assessment as well as collection of tax by the Commercial Taxes Department.

4. This order issues with the concurrence of Revenue Department vide their U.O. Note No. 43095/CT-II (1)/2005-1, dt. 12-09-2005.

SEZS UNITS

1. CST Exemption – operationalisation of CST Exemption to SEZs units – Notification by Ministry of Finance – Reg.

G.O.Ms. No., Revenue (CT-II), dt. 02-04-2005.

Ref.: (1) Notification dt. 23-05-2003 of Government of India, Ministry of Finance, Department of Revenue.

(2) Principal Secretary to Govt., Memo No. 43870/CT-II (2)/2003-1, dt. 20-10-2003.

(3) OSD to Govt., D.O.Lr. No. 40329/CT-II(2) / 2004-1, dt. 09-11-2004.

(4) Development Commissioner VSEZ D.O. No. 9/SEZ/S.I/2004/4529, dt. 03-11-2004.

NOTIFICATION

The attention of all the Deputy Commissioners (CT) in the state is invited to the reference 1st cited, wherein the Government of India, Ministry of Finance,

Department of Revenue has amended CST Rules 1957 and the following sub-rule (11) was inserted as follows :—

“The dealer selling goods in the course of inter-State trade or commerce to a registered dealer under sub-section (6) or under sub-section (8) of section 8 of the Customs Act, 1962 (52 of 1962), shall furnish a declaration for the purposes of sub-section (8) of the said section 8 in “Form I” duly countersigned and certified by the authority specified by the Central Government authorising the establishment of the unit in the Special Economic Zone (notified under section 76-A of the Customs Act, 1962 (52 of 1962) that the sale of goods is for the purpose of establishing a unit such Zone”.

In other words, Form I has to be issued by the SEZ dealers for the purchases they make from the registered dealers situated in the other states for the purpose of availing exemption. It is on par with Form H. Hence, all the Deputy Commissioners (CT) in the state are hereby instructed to accept Form I issued by other SEZ units in the country for supply of material without payment of CST.

SCIENTIFIC EQUIPMENT TO RESEARCH INSTITUTIONS, UNIVERSITIES

1. Concessional rate of tax on inter-State sales of scientific equipment to Research Institutions, Universities etc.

G.O.Ms. No. 495, Revenue (s), dt. 21-03-1979

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that in respect of scientific equipment and instruments (hereinafter referred to as “the said goods”) the tax payable under the said Act by any dealer having his place of business in the State of Andhra Pradesh in respect of the sales by him from such place of business of the said goods in the course of inter-State trade or commerce to educational and research institutions, universities, Soil Testing Laboratories, Defence Laboratories, C.S.I.R. Laboratories, Medical Institutions, I.C.A.R. Laboratories, or for use in institutions which carry on any research work for the promotion of literary, scientific, artistic or educational objects and which are not run with the motive of making profit, shall be calculated at the rate applicable to the sale of such goods inside the State of Andhra Pradesh :

Provided that such sale does not fall within the purview of ¹[sub-section (1) of section 8] of that said Act :

Provided also that the educational institutions, hospitals, laboratories or other research institutions etc., as the case may be, furnish to the dealer from whom they intend to purchase the said goods, a certificate before the assessing authority at the time of claiming the concessional rate of tax.

ANNEXURE

I, the officer in charge of the management of (**)
..... situated at hereby certify that the scientific equipment
/ (place) instruments specified in invoice / bill No. dated
of M/s. have been purchased by the said

*** (i) Educational / research institutions / universities for use in the teaching of science or research.

*** (ii) Soil Testing Laboratory, Defence Laboratory, C.S.I.R. Laboratory or I.C.A.R. Laboratory and Medical Institution for its use. The institution is not run with profit motive.

Signature :

Designation :

** Here state the name of institution, hospital or laboratory as the case may be.

*** Strike out whichever is not required.

[Published in A.P. Gaz., Pt. I, dated 11-10-1979, at page 839]

SEEDS

1. Exemption on inter-State sales of certified and truthfully labeled seeds for agricultural purposes.

G.O.Ms. No. 129, Revenue (CT-III) Dept., dt. 14-02-1989.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra

1. Subs. for the words "section 8" by G.O.Ms. No. 286, Rev. (S), dt. 16-02-1983.

Pradesh hereby exempts from payment of tax under the said Act on the sales of all varieties of certified and truthfully labeled seeds for agricultural purposes in the course of inter-State trade or commerce with effect from the 15-02-1989.

[Published in A.P. Gazette, Ext. No. 65, Part I, dt. 15-02-1989]

2. Rate of tax on sale of groundnut seeds without declaration in C Form.

G.O.Ms. No. 194, Revenue (CT-II) Dept., dt. 04-07-2000.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax payable under the said Act by any dealer having his place of business in the State of Andhra Pradesh, in respect of sales in the course of inter-State trade or commerce of groundnut seeds shall be calculated at the reduced rate of 2 (two) paise in the rupee even without the production of declaration in Form 'C' for the period from 28-01-1994 to 31-12-1999 only.

TAMARIND

1. Exemption from payment of tax on inter-State sales of Tamarind, if Andhra Pradesh General Sales Tax is paid.

G.O.Ms. No. 813, Revenue (CT-II) Dept., dt. 14-10-2004.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts, from the payment of tax under the said Act on the inter-State sales of Tamarind, covered by "C" form, provided that the tax has been levied and collected on such goods under the provisions of the Andhra Pradesh General Sales Tax Act, 1957. The burden of proving the tax has been paid under the Andhra Pradesh General Sales Tax Act shall lie on the dealer, claiming exemption.

[Published in A.P. Gaz. Part I, Ext. No. 462, dt. 04-11-2004]

TAPES, NAWARS AND LACES

1. Exemption of Sales Tax on Tapes, Nawars and Laces etc.

G.O.Ms. No. 420, Revenue (CT-II) Dept., dt. 15-06-1998.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby exempts from the tax leviable under the said Act the inter-State sales of Tapes, Nawars and Laces etc., manufactured exclusively by the members of Chirala Tape Manufacturers Association, Chirala, Prakasam District, Andhra Pradesh.

The above notification shall come into force with immediate effect.

TOPIOCA

1. Set off of tax paid on Tapioca etc. from the tax payable on tapioca products sold in the course of inter-State trade and commerce.

G.O.Ms. No. 517, Revenue (CT-II) Dept., dt. 29-07-2000.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of sale or purchase inside the State, of tapioca and tapioca slurry, tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 (Act No. VI of 1957) and such tapioca products, the amount of tax paid on such quantity of tapioca ¹[and tapioca slurry] under the local Act, shall be reduced from the tax leviable under the Central Sales Tax Act in respect of inter-State sales of tapioca products obtained therefrom falling under Entry 167 of the First Schedule to

1. Ins. by G.O.Ms. No. 266, Rev. (CT-II) Dept., dt. 17-04-2000.

the Andhra Pradesh General Sales Tax Act :

Provided that no such reduction of tax shall be allowed unless the dealer claiming such reduction, pays the consideration by way of crossed cheque or demand draft to the selling dealer.

**2. The Samalkota SAGO Manufacturers Co-op. Society Limited
– Retrospective Effect to the Orders Issued in G.O.Ms. No.
517, Revenue, dt. 29-07-2000 from 01-01-2000.**

G.O.Ms. No. 385, Revenue (CT-II) Dept., dt. 10-05-2004.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the orders issued in G.O.Ms. No. 517, Revenue (CT-II), Department, dated 29-07-2000, shall be deemed to have come into force w.e.f. 01-01-2000.

[Published in A.P. Gazette, Part I, Ext. No. 197, dt. 18-05-2004]

3. Set-off of tax paid on Tapioca from the tax payable on inter-State sales of Tapioca Chips and Tapioca Flour.

G.O.Ms. No. 139, Revenue (CT-II) Dept., dt. 24-02-2001.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of purchase inside the State, of Tapioca Tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 (Act No. VI of 1957) the amount of tax paid on said quantity of tapioca under the local Act, shall be reduced from the tax leviable under the Central Sales Tax Act in respect of inter-State sales of tapioca Chips or tapioca flour :

Provided that no such reduction of tax shall be allowed unless the dealer claiming such reduction, pays the consideration by way of crossed cheque or demand draft to the selling dealer.

[Published in the A.P. Gazette Part I, Ext. No. 110, dt. 16-03-2001]

TEXTILES, SUGAR AND TOBACCO PRODUCTS

1. Exemption on inter-State sales of textiles, sugar and tobacco.

G.O.Ms. No. 2328, Revenue, dt. 13-12-1957

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that with effect on and from the 14th December, 1957, no tax under the said Act shall be payable by any dealer in respect of the sale by him of the under mentioned goods, provided that such sale is to a dealer registered under the said Act :—

- (1) all varieties of textiles, namely, cotton woolen or silken including rayon, art silk or nylon, whether manufactured by handloom, power loom or otherwise;
- (2) sugar; and
- (3) tobacco and all its products.

[Published in A.P. Gaz., Ext., Pt. II, dt. 14-12-1957]

TTK HEALTH CARE LIMITED

1. Exemption from payment of Central Sales Tax on the inter-State sale of "Heart Valves" (TTK Chitra tilting Disc Heart Valve Prosthesis) manufactured by TTK Health Care Limited.

G.O.Ms. No. 481, Revenue (CT-II) Dept., dt. 10-08-2002.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby grants exemption from payment of tax on the inter-State sales of "Heart Valves" (TTK Chitra Tilting Disc Heart Valve Prosthesis) manufactured by M/s. TTK Health Care Limited.

This notification shall come into force with immediate effect.

[Published in A.P. Gazette, Part I, Ext. No. 385, dt. 20-08-2002]

UNICEF

1. Exemption on inter-State sales effected to UNICEF

G.O.Ms. No. 652, Revenue (s), dt. 16-06-1976.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that no tax shall be payable under the said Act, in respect of all sales of goods effected to the United Nations International Children's Emergency Fund (UNICEF) in the course of inter-State trade or commerce by the dealer having his place of business in Andhra Pradesh State :

Provided that the dealer who makes sales to the United Nations International Children's Emergency Fund will be allowed the exemption only, if such sales are covered by a certificate obtained from the Administrator of the UNICEF to the effect that he has purchased such goods for and on behalf of UNICEF.

[Published in A.P. Gaz., Pt. I, dt. 27-07-1976, at page 712]

VEGETABLE OILS

1. Set off of tax paid on oil seeds and Non-refined oils from the tax payable on inter-State sales of refined oil.

G.O.Ms. No. 402, Revenue (CT-II) Dept., dt. 16-08-1995.

NOTIFICATION - III

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of sale or purchase inside the State of all Oil Seeds or non-refined vegetable oil (except rice bran oil) as the case may be, tax has been levied and collected under Andhra Pradesh General Sales Tax Act, 1957 (Act VI of 1957) and such oil seeds or non-refined oil are used in the manufacture of non-refined or refined vegetable oil (except rice bran oil), the amount of tax paid on such quantity of oil seeds or non-refined vegetable oil as the case may be, shall be reduced from the tax leviable under the Central Sales Tax Act in respect of sales in the course of inter-State trade or

commerce, of all vegetable oils (whether refined or non-refined as the case may be) obtained from the oil seeds or non-refined oil referred to.

2. Set off of tax paid on oil cakes from the tax payable on de-oiled cakes.

G.O.Ms. No. 402, Revenue (CT-II) Dept., dt. 16-08-1995.

NOTIFICATION - IV

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of sale or purchase inside the State of all Oil cakes on which tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 (Act VI of 1957) which are used in the process of obtaining de-oiled cakes, the amount of tax paid on such quantity of oil cakes from which the said de-oiled cake has been obtained shall be reduced from the tax leviable under Central Sales Tax Act in respect of sales in the course of inter-State trade or commerce of De-oiled cake.

3. Set-off of tax paid on oil seeds and non-refined oil from the tax payable on refined oil sold in the course of inter-State trade.

G.O.Ms. No. 626, Revenue (CT-III) Dept., dt. 31-07-1996.

NOTIFICATION - II

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of sale or purchase inside the State of all oil seeds or non-refined vegetable oil (except rice bran oil) as the case may be tax has been levied and collected under the Andhra Pradesh General Sales Tax Act, 1957 (Act VI of 1957) and such oil seeds or non-refined oil are used in the manufacture of non-refined or refined vegetable oil (except rice bran oil) the amount of tax paid on such quantity of oil seeds or non-refined vegetable oil, as the case may be, shall be reduced from the tax leviable under the Central Sales Tax Act in respect of sales in the course of inter-State trade or commerce of all vegetable oils, whether refined or non-refined as the case may be obtained from the oil seeds or non-refined oil referred to.

4. Reduction in rate of tax on de-oiled cakes.

G.O.Ms. No. 853, Revenue (CT-II) Dept., dt. 24-11-2000.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby that the tax payable under the said Act in respect of sales in the course of inter-State trade or commerce of ¹[x x x] de-oiled cakes, shall be calculated at the reduced rate ²[x x x] even without the production of declaration in form 'C' for the period from 01-04-1993 to 16-08-1995 only.

5. Set off of tax paid on Oil Seeds from the tax payable on Inter-State sales of De-oiled Cake.

G.O.Ms. No. 70, Revenue (CT-II) Dept., dt. 20-01-2003.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where in respect of purchase inside the State of oil seeds to manufacture De-oiled cake without going through the process of sale of intermediaries, tax has been levied and collected under the APGST Act, 1957 (Act No. VI of 1957), the amount of tax paid on such quantity of oil seeds under the local Act shall be reduced from the tax leviable under the Central Sales Tax Act, 1956 in respect of inter-State sales of de-oiled cake.

The notification shall be deemed to have come into force with effect from the 16th August, 1995.

6. Reduction in rate of tax on de-oiled cakes.

G.O.Ms. No. 853, Revenue (CT-II) Dept., dt. 24-11-2000.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby that the tax payable under the said Act in respect of sales in the course of inter-State trade or commerce of ¹[x x x] de-oiled cakes, shall be

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1. These words "vegetable oils (whether refined or non-refined) except rice bran oil and" were deleted by G.O.Ms. No. 886, Rev. (CT-II) Dept., dt. 07-12-2000.
 2. These words "of two (2) paise in the rupee" were deleted by G.O.Ms. No. 84, Rev. (CT-II), dt. 25-01-2001.

calculated at the reduced rate '[x x x]' even without the production of declaration in form 'C' for the period from 01-04-1993 to 16-08-1995 only.

WORLD HEALTH ORGANISATION (W.H.O.)

1. Exemption on inter-State sales to W.H.O.

G.O.Ms. No. 616, Revenue (CT-II) Dept., dt. 27-06-1989.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that no tax shall be payable under the said Act in respect of all sales of goods effected to the World Health Organisation in the course of inter-State trade or commerce by the dealer having his place of business in Andhra Pradesh State :

Provided that the dealer who makes sales to the World Health Organisation will be allowed the exemption only if such sales are covered by a certificate obtained from the authorities of the World Health Organisation to the effect that they have purchased such goods for and on behalf of the World Health Organisation.

[Published in A.P. Gazette, Ext. No. 263, Part I, dt. 01-07-1989]

YARN

1. Concessional rate of tax on inter-State sales of Polyester Yarn, Viscose Yarn and Blended Yarn.

G.O.Ms. No. 213, Revenue (s), dt. 21-02-1986

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax payable under clause (b) of sub-section (2) of section 8 of the said Act, in respect of sales of Polyester yarn, Viscose yarn

1. These words "of two (2) paise in the rupee" were deleted by G.O.Ms. No. 84, Rev. (CT-II), dt. 25-01-2001.

and blended yarn irrespective of whether they are covered by any declaration in Form-C or not shall be at the rate of two paise in the rupee.

This notification shall come into force w.e.f. the 1st January, 1986.

2. Rate of tax on the goods sold in the course of Inter-State Trade — Local rate of tax applicable.

G.O.Ms. No. 78, Revenue (s), dt. 14-02-2000.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax leviable under the said Act in respect of sales in the course of inter-State trade or commerce of computers, all types of yarn, copra and coconut be at the rate of four paise in the rupee without the production 'C' form in support of such sales.

3. Concessional rate of 4% tax on inter-State sales on all types of yarn without 'C' Form — Orders issued in G.O.Ms. No. 78, Revenue, dt. 14-02-2000 — Date of applicability from 01-01-2000.

G.O.Ms. No. 339, Revenue (CT-II) Dept., dt. 21-04-2004.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and in partial modification of the orders issued in G.O.Ms. No. 78, Rev., dt. 14-02-2000, the Governor of Andhra Pradesh hereby directs that the orders issued in G.O.Ms. No. 78, Revenue (CT-II) Department, dt. 14-02-2000, levying of tax under the said Act in respect of sales in the course of inter-State trade or commerce of all types of yarn, all the rate of four paise in the rupee without the production of 'C' form in support of such sales, shall be deemed to have come into force with effect from 01-01-2000.

4. Cotton yarn — Set off of tax paid on cotton from the tax payable on cotton yarn.

G.O.Ms. No. 69, Revenue (CT-II), dt. 05-02-2000.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs where in respect of purchase, inside the State, of cotton, tax has been levied and collected under the Andhra Pradesh General Sales Tax

Act, 1957 and such cotton is used in the manufacture of cotton yarn, the amount of tax paid on such quantity of cotton shall be reduced from the tax leviable under the Central Sales Tax Act in respect of sales in the course of inter-State Trade or Commerce of cotton yarn obtained from such cotton.

[Published in A.P. Gaz. Part I, Ext. No. 74, dt. 09-02-2000]

5. Set off of tax paid on cotton, polyester, Acrylic, viscose etc., from the tax payable on the Inter-State sales of yarn.

G.O.Ms. No. 100, Revenue (CT-II) Dept., dt. 18-02-2000.

NOTIFICATION

Read the following :—

From CCT D.O. Letter Ref. No. A1 (3)/458/98, dt. 20-01-2000.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that where on the purchase or sale inside the State of raw materials like cotton, polyester, Acrylic, Viscose etc., tax has been levied and collected under the local Act and such raw materials are used in the manufacture of yarn, the amount of tax paid on such quantity of raw materials from which yarn has been obtained shall be reduced from the tax leviable under section 6 in respect of Inter-State sales of such yarn.

ZINC

1. Rate of tax on the inter-State sale of Zinc @ 1%.

G.O.Ms. No. 1203, Revenue (CT-II) Dept., dt. 25-11-2003.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Governor of Andhra Pradesh hereby directs that the tax shall be levied and collected on the inter-State sale of Zinc, at the rate of 1%, provided the inter-State sales of Zinc are covered by C/D Form, under the said Act.

This notification shall come into force with immediate effect.

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