

CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

CONTENTS

1. Short title
2. Definition
3. Certificate of registration
4. 4
5. 5
6. 6
7. 7
8. 8
9. Amendment or cancellation of certificate of registration
10. 10
11. Determination of turnover
12. .
13. Prescription of goods for certain purposes
14. 14

FORM 1 :- FORM-A

FORM 2 :- FORM-B

FORM 3 :- FORM-C

FORM 4 :- FORM D

FORM 5 :- FORM- E-I

FORM 6 :- FORM E-II

FORM 7 :- FORM-G

FORM 8 :- FORM-H

CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 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. Short title :-

. These rules may be called the Central Sales Tax (Registration and Turnover) Rules, 1957.

2. Definition :-

. In these rules, unless the context otherwise requires-

(a) "Act" means the Central Sales Tax Act, 1956;

¹[(aa) "authorised officer" means an officer authorised by the Central Government under clause (b) of sub-section (4) of section 8 ;]

²[(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 ;

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

(d) "section" means section of the Act;

(dd) ⁵ [***]

(e) "warehouse" means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

1. Inserted by G.S.R. No. 896, dated 23-9-1958.

2. Inserted by G.S.R. No. 26(E), dated 1-2-1974.

4. Substituted for "sub-section (3) of section 9" by G.S.R. No. 56(E), dated 9-2-1973, w.e.f. 1-4-1973.

5. Rule 2(dd), omitted, Substituted for "sub-section (3) of section 9" by G.S.R. No. 56(E), dated 9-2-1973, w.e.f. 1-4-1973.

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 ¹ [***], 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.

1. The words "incorporated under the Companies Act, 1956" omitted by G.S.R. No. 26-(E), dated 1-2-1974.

4. 4 :-

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(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.

(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 ³ [affixed to such application.]

1. Inserted by G.S.R. No. 896, dated 23-9-1958.

2. Substituted for "Rs. 5" by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1987, w.e.f. 14-4-1987.

3. By G.S.R. No. 401, dated 9-3-1963, in the application of these Rules to the Union Territory of Goa, Daman and Diu, the words "local revenue stamps were substituted for "court-fee stamps". Later on, (w.e.f. 1-11-1964), by notification No. 1584, dated 26-10-1964, "court-fee stamps" were again substituted for "local revenue stamps". Similarly, in its application to Pondicherry by G.S.R. No. 956, dated 1-6-1963 [(1963) 14 S.T.C. (St.) 149], - local revenue stamps" were substituted for "court-fee stamps".

5. 5 :-

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(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,

² [(2) When the said authority is not satisfied that the particulars contained in the application are 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.]

1. Inserted by G.S.R. No. 896, dated 23-9-1958.

2. Substituted by G.S.R. No. 896 dated 23-9-1958.

6. 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. 7 :-

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(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; and such authority may, if satisfied with the reasons given, make such amendments, as it thinks necessary, in 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.

8. 8 :-

¹(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 ³ [court-fee stamps.]

1. Substituted by S.R.O. No. 3613, dated 6-11-1957.

2. Substituted for "two rupees" by the Central Sales tax (Registration and Turnover) (Amend- ment) Rules, 1987, w.e.f. 14-4 1987.

3. By G.S.R. No. 401, dated 9-3-1963; In the application of these Rules to the Union Territory of Goa, Daman and Diu, the words "Local Revenue Stamps were substituted for "court-fee stamps". Later on (w.e.f. 1-11-1964), by Notification No. 1584, dated 26-10-1964. "court fee stamps" were again substituted for "Local Revenue Stamps". Similarly, in its application to Pondicherry, by G.S.R. No. 956, dated 1-6-1963. "Local Revenue Stamps" were substituted for "court-fee stamps.

9. Amendment or cancellation of certificate of registration

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.

¹ (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.]

1. Substituted by G.S.R. No. 896, dated 23-9-1958.

10. 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 that sub-section.

11. Determination of turnover :-

¹[(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 law 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.]

(2) ² [***]

1. Rule 11 renumbered as sub-rule (1) of that rule by S.R.O. No. 3613, dated 6-11-1957.

2. Rule 1 1(2), which was inserted by S.R.O. NO. 3613 dated 6-11-1957 omitted by G.S.R. No. 1362, dated 9-6-1969.

12. . :-

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

²Provided 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 or 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.

³[(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 or in transit to the selling dealer, the purchasing dealer shall furnish in respect of every such form so lost an indemnity bond ⁴[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 ⁴[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 :

⁶[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 the 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 onand issued to who is a registered dealer of..... (State) and whose registration certificate number is....."

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

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

⁹[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 :

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 up to 31st day of December ¹⁰[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.

¹¹[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 in that State, Form C may be the one obtained by him in the State in which he is registered under the said section.]

¹²(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.

(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 :

¹³[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 :]

¹⁴[Provided further that in the case of ¹⁵[a company, such declaration or certificate] can also be signed by any other 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.]

(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. "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 authorize in writing any other person to sign the said Form C or Form F.

(9)

16[(a)] The provisions of **17**[**18**[* * *] 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.

19 [(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.]

[(10)

(a) the declaration referred to in sub-sec. (4) of Sec. 5 shall be in Form H and shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority."

(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.]

"(11) The declaration referred to in sub-sec. (8) of Sec. 8 of the Act, shall be in Form I."

"(11-A). The Certificate referred to in sub-sec. (4) of Sec. 6 shall be in Form J and shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority."

1. Substituted by G.S.R. No. 896, dated 23-9-1958.

2. In Rule 12, in sub-rule (1), for the second and third provisos, the following provisos shall be substituted by the Central Sale Tax (Registration and Turnover) Third Amendment Rules, 2005

3. The then existing sub-rule (2) re-numbered as sub-rule (4) and before sub-rule (4) so renumbered, the present sub-rules (2) and (3) were inserted by G.S.R. No. 2017, dated 4-11-1968, w.e.f. 1-12-1968.

4. Inserted by G.S.R. No. 597 (E), dated 30-12-1975, w.e.f. 30-12-1975.

6. Inserted, Inserted by G.S.R. No. 597 (E), dated 30-12-1975, w.e.f. 30-12-1975.
7. The original sub-rule (2) renumbered as sub-rule (4) by G.S.R. No. 2017, dated 4-11-1968, w.e.f. 1-12-1968.
8. Sub-rules (5) to (9) inserted by G.S.R. No. 56(E), dated 9-2-1973, w.e.f. 1-4-1973.
9. Inserted by G.S.R. No. 519 (E), dated 13-12-1973.
10. Substituted for 1979" by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1979. Earlier "1979" was substituted for "1978 by the Central Sales Tax (Registration and Turnover) Amendment Rules, 1978.
11. Inserted by G.S.R. 26(E), w.e.f. 1-2-1974.
12. In Rule 12, for sub-rule (7), the following sub-rule shall be substituted by the Central Sale Tax (Registration and Turnover) Third Amendment Rules, 2005
13. Substituted, *ibid.* for the following :- "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 authorize in writing any other person to sign the said Form C or Form F.
14. Inserted by G. S. R. No. 519(E), w.e.f. 13-12-1973.
15. Substituted by G. S. R. No. 26(E), dated 1-2-1974 for the following - "a company incorporated under the Companies Act, 1956(1 of 1956), the declaration in Form c or Form F".
16. The existing provisions renumbered as clause (a) by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1987, w.e.f. 14-4-1987.
17. Substituted for "sub-rule (2)" by the Central Sales Tax (Registration and Turnover (Amend- ment) Rules, 1979.
18. Words "the second and the third provisos to sub-rule (1)" omitted by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1987, w.e.f. 14-4-1987.
19. Inserted, Words "the second and the third provisos to sub-rule (1)" omitted by the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1987, w.e.f. 14-4-1987.

13. Prescription of goods for certain purposes :-

¹The 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, ² [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.]

1. Inserted by G.S.R. 896, dated 23-9-1958.

2. Substituted for "machinery plant," by G.S.R. 1059, dated 29-10-1958.

14. 14 :-

¹ . 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.]

1. Inserted by G.S.R. No. 56(E), dated 9-2-1973, w.e.f. 1-4-1973.

FORM 1

FORM-A

| |
|---|
| FORM A |
| (See rule 3) |
| Application for registration under Section 7(1) / 7(2) of the Central Sales Tax Act, 1956. |
| To. |
| I,..... son of..... on behalf of the dealer carrying on the business known as..... within the State 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, proprietor, director, officer-in-charge of the Government |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

| |
|---|
| 12. Business, in respect of which this application is made, was first started off |
| |
| 13. The first sale in the course of interstate trade was effected on..... |
| |
| 14. We observe the 4..... calendar and for purposes of accounts our year runs from the..... (English date) 5..... day of..... (Indian date) 5 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. |
| |
| 16. The following goods or classes of goods are purchased by the dealer in the course of inter-State trade or commerce for- |
| |
| (a) Resale |
| |
| (b) use in the manufacture or process 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 from 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:..... |

1. Here enter the name of the Chamber of Commerce, Trade Association or commercial body, of which the dealer is member.
2. To be filled in if the applicant is not a company.
3. Signature of each of the persons concerned should be obtained and attested.
4. Enter here English, Bengali, Falsi, Hijra, Marwari or other calendar followed.
5. In filling up these entries dealers who do not observe the English calendar should give to their own calendar and the corresponding date of the English Calendar.
6. Inserted vide SRO896 dated 23-9-58 (w.e.f. 1-10-59) published in Part-I Section 3(1) Extraordinary dated 1-10-58.

FORM 2

FORM-B

| |
|--|
| FORM B |
| [See rule 5(1)] |
| Certificate of registration |
| No. (Central) |
| This is to certify that..... 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: |
| wholly ¹ |
| mainly |
| partly |
| partly |
| partly |
| ² 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 re-sale |

| |
|---|
| (b) for use in 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 |
| |
| (c) for use in the packing of goods for sale/resale. |
| |
| 2 The dealer manufactures, processes, or extracts in mining the following, classes of (foods 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. 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. Substituted vide SRO 896 dated 23-9-58 (w.e.f. 1-10-58) Part-II Section V of Gazette of India Extraordinary dated 1-10-58.

FORM 3

FORM-C

| |
|---|
| COUNTERFOIL |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| FORM C1 |
| Form of Declaration |
| [See Rule 12(I)] |
| Name of issuing State |
| Office of issue |
| Date of issue |
| Name of the purchasing dealer to whom issued along with his Registration Certificate No..... |
| Date from which registration is valid..... |
| Seal of Issuing |
| Authority |
| To |
| *(Seller) |
|Certified that the goods |
| 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. dated are for ** resale 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) ** 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. |
| Name and address of the purchasing dealer in full..... |
| Date. |
| 3 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) |
| **** Particulars of Bill /Cash Memo /Challan |
| Date. No. |
| Amount |
| * Name and address of the seller with name of the State. |
| *** Strike out whichever is not applicable. |
| (Note: - To be retained by the purchasing dealer.) |
| Use in manufacturing /processing of goods for sale use in mining. |

1. Inserted vide SRO 896 dated 23-9-58 (w.e.f. 1-10-58) part-II Section 3 of Gazette of India Extraordinary dated 1-10-58.
 2. Inserted vide GSR 962 (E) dated 30-12-76 Part-II Section 3(i) of the Gazette of India Extraordinary dated 30-12-76.
 3. Substituted vide GSR 55(E) dated 9-2-73 (w.e.f. 1-4-1973) Part-II, Sec.3, Gazette of India Extraordinary dated 9-2-73.
- * GSR 26(E) dated 1-2-74 Part-II, Sec. 3; GOI Extraordinary dated 1-2-74

| |
|--|
| DUPLICATE |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| FORM C1 |
| Form of Declaration |
| [See Rule 12(I)] |

| |
|--|
| Name of issuing State |
| Office of issue |
| Date of issue |
| Name of the purchasing dealer to whom issued along with his Registration Certificate No..... |
| Date from which registration is valid..... |
| Serial No..... |
| Seal of Issuing |
| Authority |
| To |
| *(Seller) |
|Certified that the goods |
| <p>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. dated are for ** resale packing of goods for sale/ resale and are covered by my /our registration certificate No..... dated issued under the Central Sales Tax Act, 1956.</p> |
| <p>(a) ** 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.</p> |
| Name and address of the purchasing dealer in full..... |
| Date. |
| 3 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) |
| |
| **** Particulars of Bill /Cash Memo /Challan |
| |
| Date. No. |
| |
| Amount |
| |
| * Name and address of the seller with name of the State. |
| |
| *** Strike out whichever is not applicable. |
| |
| (Note: -To be retained by the purchasing dealer.) |
| |
| Use in manufacturing /processing of goods for sale use in mining. |
| |
| |

1. Inserted vide SRO 896 dated 23-9-58 (w.e.f. 1-10-58) part-II Section3 of Gazette of India Extraordinary dated 1-10-58.
 2. Inserted vide GSR 962 (E) dated 30-12-76 Part-II Section 3(i) of theGazette of India Extraordinary dated 30-12-76.
 3. Substituted vide GSR 55(E) dated 9-2-73 (w.e.f. 1-4-1973) Part-II, Sec.3, Gazette of India Extraordinary dated 9-2-73.
- * GSR 26(E) dated 1-2-74 Part-II, Sec. 3; GOI Extraordinary dated 1-2-74

| |
|--|
| ORIGINAL |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| FORM C1 |
| Form of Declaration |
| [See Rule 12(I)] |
| |
| Name of issuing State |
| |
| Office of issue |
| |
| Date of issue |
| |
| Name of the purchasing dealer to whom issued along with his Registration Certificate No..... |
| |
| Date from which registration is valid..... |
| |

| |
|--|
| Serial No..... |
| Seal of Issuing |
| Authority |
| To |
| *(Seller) |
|Certified that the goods |
| <p>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. dated are for ** resale packing of goods for sale/ resale and are covered by my /our registration certificate No..... dated issued under the Central Sales Tax Act, 1956.</p> |
| (a) ** 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. |
| Name and address of the purchasing dealer in full..... |
| Date. |
| 3 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) |
| **** Particulars of Bill /Cash Memo /Challan |
| Date. No. |
| Amount |

| |
|--|
| * Name and address of the seller with name of the State. |
| *** Strike out whichever is not applicable. |
| (Note: - To be furnished to the prescribed authority in accordance with the rules framed under section 13(4)(e) by the appropriate State Government. |
| Use in manufacturing /processing of goods for sale use in mining. |

1. Inserted vide SRO 896 dated 23-9-58 (w.e.f. 1-10-58) part-II Section 3 of Gazette of India Extraordinary dated 1-10-58.
 2. Inserted vide GSR 962 (E) dated 30-12-76 Part-II Section 3(i) of the Gazette of India Extraordinary dated 30-12-76.
 3. Substituted vide GSR 55(E) dated 9-2-73 (w.e.f. 1-4-1973) Part-II, Sec. 3, Gazette of India Extraordinary dated 9-2-73.
- * GSR 26(E) dated 1-2-74 Part-II, Sec. 3; GOI Extraordinary dated 1-2-74

FORM 4

FORM D

| |
|--|
| ORIGINAL |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| FORM D1 |
| Form of Declaration |
| [See Rule 12(1)] |
| (to be used when making purchases by Government not being a registered dealer) |
| Central Government /Name of the State Government..... |
| Name of Issuing Ministry /Department..... |
| To |
| *(Seller) |
| Certified that the goods: |
| ***Ordered for in our purchase Order No..... |
| dated..... |
| <u>purchased from you as per bill /Cash Memo stated below***</u> |

| |
|--|
| and supplied under your challan No. |
| dated |
| are purchased by or on behalf of the Government of |
| |
| Date: |
| Signature..... |
| Designation of the Authorised |
| Officer of the Government |
| Seal of the Duly Authorised Officer |
| of the Government |
| *** Particulars of Bill/ Cash Memo |
| Date..... No. |
| Amount |
| *Name and address of the seller with name of the State. |
| ** Strike out whichever is not applicable. |
| (Note: - To be retained by the authorised officer). |

1. Inserted by SRO 896 dated 23-9-58 Part-II section 3 (1) of Gazette of India Extraordinary dated 1-10-58

| |
|--|
| DUPLICATE |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| FORM D1 |
| Form of Declaration |
| [See Rule 12(1)] |
| (to be used when making purchases by Government not being a registered dealer) |
| Central Government /Name of the State Government..... |

| |
|--|
| |
| Name of Issuing Ministry /Department..... |
| To |
| *(Seller) |
| |
| Certified that the goods: |
| ***Ordered for in our purchase Order No..... |
| dated..... |
| <u>purchased from you as per bill /Cash Memo stated below***</u> |
| and supplied under your challan No. |
| dated |
| are purchased by or on behalf of the Government of |
| |
| Date: |
| Signature..... |
| Designation of the Authorised |
| Officer of the Government |
| Seal of the Duly Authorised Officer |
| of the Government |
| *** Particulars of Bill/ Cash Memo |
| Date..... No. |
| Amount |
| *Name and address of the seller with name of the State. |
| ** Strike out whichever is not applicable. |
| |

(Note: - To be retained by the selling dealer).

1. Inserted by SRO 896 dated 23-9-58 Part-II section 3 (1) of Gazette of India Extraordinary dated 1-10-58

| |
|--|
| ORIGINAL |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| FORM D1 |
| Form of Declaration |
| [See Rule 12(1)] |
| (to be used when making purchases by Government not being a registered dealer) |
| Central Government /Name of the State Government..... |
| Name of Issuing Ministry /Department..... |
| To |
| *(Seller) |
| |
| Certified that the goods: |
| ***Ordered for in our purchase Order No..... |
| dated..... |
| <u>purchased from you as per bill /Cash Memo stated below***</u> |
| and supplied under your challan No. |
| dated |
| are purchased by or on behalf of the Government of |
| |
| Date: |
| Signature..... |
| Designation of the Authorised |

| |
|---|
| Officer of the Government |
| Seal of the Duly Authorised Officer |
| of the Government |
| *** Particulars of Bill/ Cash Memo |
| Date..... No. |
| Amount |
| *Name and address of the seller with name of the State. |
| ** Strike out whichever is not applicable. |
| (Note: To be furnished to the prescribed authority in accordance with rules framed under section 13 (3) by the appropriate State Government). |

1. Inserted by SRO 896 dated 23-9-58 Part-II section 3 (1) of Gazette of India Extraordinary dated 1-10-58

FORM 5

FORM- E-I

| |
|---|
| COUNTERFOIL |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| Name of the State: |
| FORM E1 |
| Serial No..... |
| Certificate under sub-section * (2) of section 6 |
| 2 [see rule 12(4)] |
| [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 selling dealer |
| |
| |

B. (i) Name of the purchasing dealer:

.....
.....
.....

(ii) (Address with State)

.....
.....
.....

C. (i) Name of the place and State in which 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) Name 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 to 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) **3**[or in pursuance to any exemption or concession granted under sub-section (5)] of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of

.....

.....

4The above statements 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:

Address (with name of the State):

.....

.....

.....

(Note. - To be retained by the dealer issuing the certificate.)

*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. Inserted by SRO 896 dated 23-9-58 Part-II section 3 (1) of Gazette of India Extraordinary dated 1-10-58.
- 2. Substituted vide GSR 55(E) dated 9-2-73 (w.e.f. 1-4-73) Part-II, Sec. 3, Gazette of India Extraordinary dated 9-2-73.
- 3. Inserted by GSR 395 (E) dated 14-4-1987
- 4. Substituted by GSR 56-E dated 9-2-73 (w.e.f. 1-4-73) published in Part-II Section 3 (1) of the Gazette of India Extraordinary dated 9-2-73.
- * Inserted by GSR 597-E dated 30-12-1975 published in Part-II, Section 3(1) of the Gazette of India Extraordinary dated 30-12-1975.

| |
|---|
| DUPLICATE |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| Name of the State: |
| FORM E1 |
| Serial No..... |
| Certificate under sub-section * (2) of section 6 |
| 2 [see rule 12(4)] |
| [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 selling dealer |
| |
| |
| B. (i) Name of the purchasing dealer: |
| |
| |
| |
| (ii) (Address with State) |
| |
| |
| |
| C. (i) Name of the place and State in which 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) Name 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 to certivf that I/We am/are registered |

| |
|---|
| <p>I/We the dealer/dealers mentioned above to certify that I/We am/are registered under the Act and am/are holding registration certificate No..... Dated..... in the State of.....</p> |
| <p>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) 3[or in pursuance to any exemption or concession granted under sub-section (5)] of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of</p> |
| <p>4The above statements are true to the best of my knowledge and belief.</p> |
| Signature |
| (Name of the person signing the certificate). |
| Place: |
| (Status of the person signing the certificate in relation to the dealer) |
| Dated: |
| Address (with name of the State): |
| |
| |
| |
| (Note. - To be retained by the dealer issuing the certificate.) |
| *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. Inserted by SRO 896 dated 23-9-58 Part-II section 3 (1) of Gazette of India Extraordinary dated 1-10-58.
2. Substituted vide GSR 55(E) dated 9-2-73 (w.e.f. 1-4-73) Part-II, Sec. 3, Gazette of India Extraordinary dated 9-2-73.
3. Inserted by GSR 395 (E) dated 14-4-1987
4. Substituted by GSR 56-E dated 9-2-73 (w.e.f. 1-4-73) published in Part-II Section 3 (1) of the Gazette of India Extraordinary dated 9-2-73.

* Inserted by GSR 597-E dated 30-12-1975 published in Part-II, Section3(1) of the Gazette of India Extraordinary dated 30-12-1975.

| |
|---|
| ORIGINAL |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| Name of the State: |
| FORM E1 |
| Serial No..... |
| Certificate under sub-section * (2) of section 6 |
| 2 [see rule 12(4)] |
| [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 selling dealer |
| |
| |
| B. (i) Name of the purchasing dealer: |
| |
| |
| |
| (ii) (Address with State) |
| |
| |
| |
| C. (i) Name of the place and State in which 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) Name 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 to 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) 3 [or in pursuance to any exemption or concession granted under sub-section (5)] of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of |

| |
|--|
| |
| |
| 4 The above statements 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: |
| |
| Address (with name of the State): |
| |
| |
| |
| |
| |
| |
| |
| (Note. - To be furnished to the prescribed authority in accordance with the rules framed under section 13 (3) by the appropriate State Government. |
| |
| *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. Inserted by SRO 896 dated 23-9-58 Part-II section 3 (1) of Gazette of India Extraordinary dated 1-10-58.
 2. Substituted vide GSR 55(E) dated 9-2-73 (w.e.f. 1-4-73) Part-II, Sec. 3, Gazette of India Extraordinary dated 9-2-73.
 3. Inserted by GSR 395 (E) dated 14-4-1987
 4. Substituted by GSR 56-E dated 9-2-73 (w.e.f. 1-4-73) published in Part-II Section 3 (1) of the Gazette of India Extraordinary dated 9-2-73.
- * Inserted by GSR 597-E dated 30-12-1975 published in Part-II, Section 3(1) of the Gazette of India Extraordinary dated 30-12-1975.

FORM 6
FORM E-II

| |
|--|
| COUNTERFOIL |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| Name of the State: |
| |

FORM E1

Serial No.....

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 State)

.....

.....

.....

C. (i) Name of the 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) Name 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 to certify that I/We am/are registered under the Act and am/are holding registration certificate No..... Dated..... in the State of..... |
| |
| I/We the selling dealer do certify that: |
| A. I/We am/are registered under the Act and am/are holding registration certificate No..... dated..... in the State of..... |
| |
| |
| |
| B. I/We having purchased the documents of title to the goods during their movement form one State to another referred to in item C above against a certificate No..... Form E-I / E-II, 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 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) 3[or in pursuance to any exemption 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). |
| Place: |
| (Status of the person signing the certificate in relation to the dealer) |
| Dated: |
| Address (with name of the State): |
| |
| |
| |
| (Note. - To be retained by the dealer issuing the certificate.) |
| 4 Explanation: - (1) In this Form, transferor means any person who effected a sale in the mode referred to in clause (b) of section 3 |
| 5 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. |

| |
|--|
| DUPLICATE |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| Name of the State: |
| FORM E1 |
| Serial No..... |

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 State)

.....

.....

.....

C. (i) Name of the 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) Name 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 to certify that I/We am/are registered under the Act and am/are holding registration certificate No..... Dated..... in the State of..... |
| |
| I/We the selling dealer do certify that: |
| A. I/We am/are registered under the Act and am/are holding registration certificate No..... dated..... in the State of..... |
| |
| |
| B. I/We having purchased the documents of title to the goods during their movement form one State to another referred to in item C above against a certificate No..... Form E-I / E-II, 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 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) 3[or in pursuance to any exemption 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).

Place:

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

Dated:

Address (with name of the State):

.....

.....

.....

(Note. - To be retained by the dealer issuing the certificate.)

4Explanation: - (1) In this Form, transferor means any person who effected a sale in the mode referred to in clause (b) of section 3

5Explanation: - (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.

ORIGINAL

THE CENTRAL SALES TAX

(Registration & Turnover) RULES, 1957

Name of the State:

FORM E1

Serial No.....

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 State)

.....

.....

.....

C. (i) Name of the 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) Name 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 to certify that I/We am/are registered under the Act and am/are holding registration certificate

No..... Dated..... in the State of.....

.....

I/We the selling dealer do certify that:

A. I/We am/are registered under the Act and am/are

holding 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..... Form E-I / E-II, 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 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) 3 [or in pursuance to any exemption 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). |
| Place: |
| (Status of the person signing the certificate in relation to the dealer) |
| Dated: |
| Address (with name of the State): |
| |
| |
| |
| (Note. - To be retained by the dealer issuing the certificate.) |
| 4 Explanation: - (1) In this Form, transferor means any person who effected a sale in the mode referred to in clause (b) of section 3 |
| 5 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. Inserted by SRO 896 dated (23-9-58) Published in Part-II section 3(1) of Gazette of India Extraordinary dated 1-10-58.
2. Substituted vide GSR 55(E) dated 9-2-73 (w.e.f. 1-4-73) Part-II, Sec. 3, Gazette of India dated 9-2-73.
3. Inserted by GSR 395 (E) dated 14-4-87.
4. Substituted by GSR 56-E dated 9-2-73 (w.e.f. 1-4-73) published in Part-II Section 3 (1) of the Gazette of India Extraordinary dated 9-2-73.
5. Inserted by GSR 597-E dated 30-12-1975 published in Part-II, Section 3(1) of the Gazette of India Extraordinary dated 30-12-1975.

FORM 7

FORM-G

| |
|-------------------------------|
| FORM G |
| FORM OF INDEMNITY BOND |
| |

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

KNOW ALL MEN BY THESE PRESENTS

THAT **1I**.....

s/o..... registered dealer under the Central Sales Tax Act, 1956 under Registration No.

..... dated..... in the State of

..... / **1We / M/s** / a **1firm / 1a** company registered under the laws of India and having its registered office at

..... Registered dealer under the Central Sales Tax Act, 1956 under registration No. in the State of

(hereinafter called the Obligor) **1is / 1are** held any firmly bond unto the president of India / Governor of

..... (hereinafter called the Government) in the sum of

..... (Rupees) well and truly to be paid to the Government on demand and without demur for which payment to be well and truly made

1I bind myself and my heirs, executors, administrators, legal representatives and assigns / **1we** bind ourselves our successors and assigns and the persons for the time being having control over our assets and affairs,

Signed this day of

one thousand nine hundred and

WHEREAS sub-rule (2) of rule 12 of the Central Sales Tax (Registration & 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 **1purchasing dealer / 1selling dealer**.

AND WHEREAS the Obligor has lost the declaration in **1Form C/ 1Form F / 1the certificate in 1Form E-I / 1Form E-II**, bearing No.

..... **1which was blank / 1duly 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) / **1received** by him from (name of the purchasing dealer) and sent to

..... (notified authority of the selling dealers State) in respect of the goods mentioned below (hereinafter referred to as the Form).

| 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 event of a loss suffered by 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 the 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 obligor 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, **1** 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 commission of the Government or for any time being granted or indulgence shown by the Government, or by 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 **1** has set his hand / **1** has caused these presents executed by its authorised representatives, on the day, month and year above written.

Signed by the above named Obligor.

In presence of;

1

2

.....
Obligors Signature

Accepted for and on behalf of the President of India / Governor of

| |
|---|
| by name and designation 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 |

FORM 8
FORM-H

| |
|---|
| COUNTERFOIL |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| FORM H 1 |
| Certificate of export |
| [See rule 12(10)] |
| Sl. No..... |
| Name of Issuing State |
| Seal of Issuing Authority |
| Office 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) |
| |
| Sales Tax registration number of the seller |
| |
| (a) under the relevant State Sale Tax law. |
| |
| (b) under the Central Sales Tax Act, 1956. |
| |
| CERTIFICATE 1: - Certified that the goods (the particulars whereof have been specified in item (1) and (2) of the Second 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 item (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 on relation to such export. |
| |
| CERTIFICATE II: It is further certified that non -liability to tax under the central Sales 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 re-imported 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 re-import within a period of one month from the date of re-import of the said goods into India. |
| |
| The Schedule: |
| |
| A: Particulars of goods: |
| |

| | |
|--|--|
| (1) | Description of goods. |
| | |
| (2) | Quantity of goods,. |
| | |
| B: Detail of regarding goods: | |
| | |
| (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 been 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. |
| | |
| 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. | |

| |
|--|
| DUPLICATE |
| THE CENTRAL SALES TAX |
| (Registration & Turnover) RULES, 1957 |
| FORM H 1 |
| Certificate of export |
| [See rule 12(10)] |
| Sl. No..... |

| |
|---|
| Name of Issuing State |
| |
| Seal of Issuing Authority |
| |
| Office 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) |
| |
| Sales Tax registration number of the seller |
| |
| (a) under the relevant State Sale Tax law. |
| |
| (b) under the Central Sales Tax Act, 1956. |
| |
| CERTIFICATE 1: - Certified that the goods (the particulars whereof have been specified in item (1) and (2) of the Second 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 item (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 on relation to such export.

CERTIFICATE II: It is further certified that non -liability to tax under the central Sales 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 re-imported 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 re-import within a period of one month from the date of re-import of the said goods into India.

The Schedule:

A: Particulars of goods:

(1) Description of goods.

(2) Quantity of goods,.

B: Detail of regarding goods:

(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 been 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.

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

ORIGINAL

THE CENTRAL SALES TAX

(Registration & Turnover) RULES, 1957

FORM H 1

Certificate of export

[See rule 12(10)]

Sl. No.....

Name of Issuing State

Seal of Issuing Authority

Office 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)

Sales Tax registration number of the seller

(a) under the relevant State Sale Tax law.

(b) under the Central Sales Tax Act, 1956.

CERTIFICATE 1: - Certified that the goods (the particulars whereof have been specified in item (1) and (2) of the Second 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 item (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 on relation to such export. |
| CERTIFICATE II: It is further certified that non -liability to tax under the central Sales 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 re-imported 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 re-import within a period of one month from the date of re-import of the said goods into India. |
| The Schedule: |
| A: Particulars of goods: |
| (1) Description of goods. |
| (2) Quantity of goods,. |
| B: Detail of regarding goods: |
| (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 been 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.

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).