

# The Central Sales Tax (Punjab) Rules, 1957

PUNJAB

India

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### Rule THE-CENTRAL-SALES-TAX-PUNJAB-RULES-1957 of 1957

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The Central Sales Tax (Punjab) Rules, 1957 Published vide Punjab Government Notification No. 400- E&T/57/738 dated 20-2-1957. Last Updated 21st January, 2020 In exercise of the powers conferred by sub-sections (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor of Punjab is pleased to make the following rules :-

#### 1. Short title and commencement.

(1) These rules may be called the Central Sales Tax (Punjab) Rules, 1957.

**2. They shall come into force from such date as the State Government may, be notification in the Official Gazette, appoint.**

#### 2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context :- (a) 'Act' means the Central Sales Tax Act, 1956 (Parliament Act 74 of 1956); (b) 'Assessing Authority' in respect of any particular dealer means the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer (Mobile Squad) or the Excise and Taxation Officer (Enforcement) within whose jurisdiction the dealer's place of business is situated, or, if the dealer has more than one place of business in Punjab, the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer or the Excise and Taxation Officer (Mobile Squad) (Enforcement) within whose jurisdiction the head office of such business is situated in Punjab or any other person appointed by the State Government to exercise the powers of an Assessing Authority; (c) 'Section' means a section of the Central Sales Tax Act, 1956. (d) 'Appellate Authority' means the person appointed as Deputy Excise and Taxation Commissioner by the State Government under Section 3 of the Punjab General Sales Tax Act, 1948, to assist the Commissioner. Maintenance of accounts relating to sales in the course of inter-State trade or commerce.

### 3.

(1) Every dealer who is liable to pay tax under the Act shall maintain true accounts of his sales made in the course of inter-State trade or commerce. (2) The accounts referred to in sub-rule (1) shall indicate the following particulars, namely:-(a) The description of goods. (b) The quantity or weight of the goods. (c) The value of the goods. (d) Name and complete address of the consignee. (e) Name of the railway, steamer, or ferry station, road transport, company's office or post office from which goods were despatched. (f) Number and date of the receipt issued by the railway, steamer or ferry station, post office or road transport company. (3) Omitted by the Notification No. 2730-E.&T. 58/1441, dated 23rd May, 1958.

### **3A. Maintenance of accounts relating to sales on consignment basis.**

- Every principal, who claims exemption on the sale of goods on consignment basis through agents outside the State shall maintain the following records, namely :-(a) a register showing the name and full address of the agent to whom the goods were consigned together with the description of the goods so despatched for sale on each occasion and their quantity and value; (b) the original of authentications sent to the agent for the sale of goods; Note. - Copies of these authentications and description of goods despatched for sale on each occasion with particulars of their quantity and value should be simultaneously furnished to the Assessing Authority concerned; (c) the originals of the written contract, if any, entered into between the principal and the agent; (d) copies of the bills issued by the agent to the purchasers; (e) accounts rendered by the agent to the principal from time to time showing the gross amount of the bill and the deduction on account of commission and incidental charges; (f) extract of the ledger account of the principal maintained in the books of the agent duly signed by such agent; (g) copies of the railway receipts or goods receipts under which the goods were despatched; and (h) a register showing the date and mode of remittance, by the agent, of the amount to the principal.]

### 4.

(1) Every dealer dealing in declared goods shall maintain separate account of sales or purchase of each declared goods. (2) Omitted by Punjab Government Notification No. 2730 E. & T. 58/1441, dated 23rd May, 1958. Publication of List of Registered Dealers

### 5.

Omitted with effect from 11.7.1960 by C.S.T. (Punjab) (Amendment) Rules, 1957 by Notification No. 1906-E. & T. (11)60/3530, dated the 11th July, 1960 [11 STC (St.) 125. Production and Inspection of Accounts and Documents

## 6.

(1) Every dealer liable to pay tax under the Act shall maintain all accounts, registers and documents relating to his stocks of goods or purchases, sales and deliveries of goods in respect of his business in a sufficiently clear and intelligible manner in the language and script declared by him in his application for registration. (2) All accounts mentioned in sub-rule (1) shall be preserved for a period of not less than five years after the close of the year to which such accounts, registers and documents relate. (3) If the Assessing Authority considers that the accounts maintained in sub-rule (1) are not sufficiently clear and intelligible to enable him to make a proper check of the returns filed by the dealer, he may require such dealer, by a notice in writing, to keep such accounts in such manner as he may direct having due regard to the practicability of such direction. (4) The Assessing Authority or any other officer authorised by him in writing may call upon any dealer liable to pay tax under the Act to produce before him any accounts or documents or to furnish any information relating to the stocks of goods of, or purchases, sales and deliveries of goods, by the dealer as may be necessary for the purposes of the Act. In case of default, the Assessing Authority may draw such inference against the dealer as he may deem fit. (5) All accounts, registers and documents mentioned in sub-rule (1) and all goods kept in any place of business or warehouse of any dealer shall at all reasonable times be open to inspection by an officer of the Excise and Taxation Department not below the rank of an Assistant Excise and Taxation Officer, who may countersign any or all of such accounts, registers and documents. MANNER OF OBTAINING AND USE AND SUBMISSION OF DECLARATION FORMS "C" [AND "F"] AND CERTIFICATES IN FORMS "D" ["E-I" AND "E-II" AND "H"] PRESCRIBED UNDER THE CENTRAL SALES TAX REGISTRATION AND TURNOVER RULES, 1957 AND KEEPING ACCOUNT THEREOF.]

## **7. [ Manner of obtaining, the use and submission of Declaration Forms 'C' and 'F' and certificates in Forms 'E-I', 'E-2', 'H' and 'I', prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, and keeping account thereof. [Substituted by Notification No. G.S.R.33/C.A.74/1956/S.13/Amd.(17)/2012., dated 4.7.2012.]**

(1) Any dealer registered under the Act shall file returns in Form-1 alongwith annexures in Form VAT 18 and VAT 19 in respect of sales and purchases under the Central Sales Tax Act, 1956. (2) These annexures in Form VAT 18 and VAT 19 filled in completely shall be treated as an application for grant of the statutory Forms "C, H, F, E-1, E-2 and I" respectively prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957. (3) The Forms shall be generated electronically by the Department of Excise and Taxation in a designated Branch and be downloaded within 60 days of the filing of monthly or quarterly returns and the copies of these statutory Forms duly attested by an Excise and Taxation Officer shall be dispatched to the concerned dealer within a period of 30 days after electronically downloading these Forms. (4) A nominal fee of 50 paise per declaration shall be charged either in cash or through treasury receipt. The account of such receipts shall be maintained by the designated branch of Department of Excise and Taxation. (5) The counterfoil of the declaration in Form "C, H, F, E-1, E-2 and I" shall be maintained by the registered dealer for a period of six years after the closing of the year to which the said Form pertains. (6) The dealer to

whom the declarations in Form "C, H, F, E-1, E-2 and I" have been issued, shall be responsible for their proper custody and use.(7)If a dealer closes down his business or his registration certificate under this Act is cancelled for any reason, he shall forthwith file the final/last return to obtain the balance declaration.(8)The dealer shall maintain an account of declaration, in the following format :-

Serial Number	Serial Number of declaration	Particulars of goods purchased	Value of goods	Invoice number and date	Number and date of Railway Receipt/Goods Receipt alongwith name of Transport Company	Name
1	2	3	4	5	6	7

Such register shall be maintained separately for all types of statutory Forms.(9)If these statutory Forms are lost in transit or destroyed due to any reason or damaged, the concerned dealer shall send a public notice in the National Press and file First Information Report in the nearest Police Station regarding loss, destruction or damage of these Forms and such intimation alongwith copy of First Information Report and a cutting of newspaper shall be sent to the Excise and Taxation Officer of area concerned.(10)The Excise and Taxation Commissioner may by Notification in the Official Gazette declare the particular declarations prescribed under Central Sales Tax (Registration and Turnover) Rules, 1957, as obsolete and invalid with effect from such date as may be specified in the Notification.(11)When a Notification declaring particular declaration as obsolete and invalid is published under sub-rule (10), registered dealer shall surrender the counterfoils available with him to the Excise and Taxation Officer of area concerned and in exchange may obtain such new Form, as may be substituted for the Forms declared obsolete and invalid :Provided that if it is not possible to generate electronically such Forms, the duly printed Forms shall be issued against proper payment as per sub-rule (4).(12)The Form issued in lieu of lost Form declared obsolete and invalid shall carry the words at the top right hand corner of all the foils of such Forms in red ink "DUPLICATE IN LIEU OF FORM Serial Number ....."(13)The register in respect of Form E 1 or E2 shall be maintained in the following format :-

Serial Number	Serial Number of declaration	Name and address of the purchasing dealer to whom issued	Number and date of declaration in Form C with the name of State	Description of goods in respect of which issued	Value of the goods	Invoice number and date	Railway Receipt Number and date	Name of Goods Transport Company
1	2	3	4	5	6	7	8	9]

## 7A.

(1)Every dealer registered under the Act shall furnish a return in Form I monthly/quarterly/annually as required by the Assessing Authority within [one month] of the expiry of each month/quarter/year, together with a treasury/bank receipt in token of the tax due

having been paid. Payment shall also be permissible by mean of crossed cheques/drafts drawn in favour of the Assessing Authority concerned at places where the treasury business is conducted by the State Bank of India, due regard being had to the provisions of Note 4 under rule 2.5 of the Subsidiary Treasury Rules. He shall also furnish a commoditywise list of sales made on consignment basis, along with his return in the following proforma :-

Sr. No.	Invoice/Challan/Despatch note/delivery note Number(a)	Goods receipt/reilway receipt Date(b)	Particulars of Goods Despatched Number(a)	Date(b)
1	0.2	0.3	4	

Approximate value	Name and address of the agent or branch to which consigned	Registration certificate No. of the agent/ branch
5	6	7

(2) All payments under the Act shall be made in Challan Form-II in the same manner in which similar payments are made under the Punjab General Sales Tax Rules, 1949. (3) Every registered dealer selling goods in the course of inter-State trade or commerce, shall keep in his custody the declarations in Form 'C' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, received by him from the purchasing dealer of another State and shall maintain register of these declarations in the following form :-

Serial No.	Serial number of the declaration	Name of the issuing State	Name, address and registration certificate No. of the non-resident purchasing dealer	Particulars of goods sold	Value of goods sold	Particulars of Bill/cash memo	No. and date of railway or goods receipt along with the address of the transport Company, if any
1	2	3	4	5	6	7	8

(3-A) Every registered dealer transferring goods to his agent/branch office in another State shall keep in his custody the declarations in Form 'F' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, received by him from the transferee of another State and shall maintain

register of these declarations in the following form :-

Serial No.	Serial number of the declaration form	Name of issuing State	Name, address and registration certificate No. of the transferee	Particulars of goods transferred	Value of goods transferred	Particulars of invoice	No. and date of railway or goods receipt alongwith the address of the transport Company, if any
1	2	3	4	5	6	7	8

(4) The dealer shall produce the declarations and the register prescribed in sub-rule (3), and sub-rule (3-A) on demand, by an Assessing Authority or by any other officer subordinate to him and duly authorised by him in writing for inspection. (5) If any registered dealer discovers any omission or other error in any return furnished by him, he may at any time, before the date prescribed for the furnishing of the next return by him, furnish a revised return, and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment of the extra amount in the manner provided in sub-rule (2).

## 7B.

(1) The security referred to in sub-section (2-A) or sub-section (3-A) of Section 7 of the Act may be furnished in the following manner, namely :- (a) If the Assessing Authority has ordered the deposit of security in cash, the dealer concerned shall deposit the requisite amount in appropriate Government Treasury under the head "XII-Sales Tax" and furnish the treasury or bank receipt to the Assessing Authority concerned. (b) If the Assessing Authority has ordered the deposit of the amount of security in the Post Office, the dealer shall deposit the amount in the Post Office, the amount being pledged to the Assessing Authority concerned, and deposit the Post Office Savings Bank Pass Book with him. (c) If the Assessing Authority has ordered the dealer to furnish bank guarantee for the amount of the security, the dealer shall furnish to the Assessing Authority concerned bank guarantee from a scheduled bank agreeing to pay to the State Government on demand the amount of security involved. (d) If the Assessing Authority has ordered the dealer to furnish personal bond for the amount of the security, the dealer shall execute personal bond in Form-III appended to these rules, on a non-judicial paper of the appropriate value with two solvent sureties for the amount involved acceptable to the Assessing Authority concerned and furnish it to him. (2) The security furnished shall be maintained in full so long as registration certificate continues to be in force. The Assessing Authority may demand, for sufficient reasons, at any time additional security if he has reason to believe that the amount already determined is inadequate. (3) In the event of default in payment of any tax or penalty due under the Act or misuse or improper custody 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 6-A or clause (a) of sub-section (4) of Section 8 of the Act, the security furnished by the dealer shall be

liable to adjustment towards such tax or penalty or forfeited under the intimation to him and shortfall in the amount of security shall be made up by the dealer within a period of 30 days from the date of the said intimation.

## **7C.**

Submission of appeal against orders for furnishing securities for the proper realization of tax payable under the Act or for the proper use and custody of the forms referred to in sub-section (2-A) of Section 7 of the Act :-(1)Any dealer aggrieved by an order of the Assessing Authority regarding demand or forfeiture of security may within 30 days of service of the order on him, after furnishing the security, prefer an appeal against such order to the Appellate Authority.(2)The provisions of Rules 57, 58, 59 and 67 of the Punjab General Sales Tax Rules, 1949, shall apply mutatis mutandis to the filing, hearing and disposal of an appeal against an order of the Assessing Authority passed under sub-section (2-A), sub-section (3-A), sub-section (3-D), or sub-section (3-G) of Section 7 of the Central Sales Tax Act, 1956.

## **8.**

Any information about the opening of a new place of business, closure of business, change in the ownership of the business or change in the nature of any business carried on by a registered dealer shall be furnished to the officer, who granted him the registration certificate, within 30 days of any such change.

## **9.**

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