

# Central Sales Tax (Rajasthan) Rules, 1957

RAJASTHAN

India

## Central Sales Tax (Rajasthan) Rules, 1957

### Rule CENTRAL-SALES-TAX-RAJASTHAN-RULES-1957 of 1957

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Central Sales Tax (Rajasthan) Rules, 1957 Published vide Notification No. F.5.(1) E&T/57, dated 4.3.1957 Rajasthan Gazette E.O. Part 4-C dated 4.3.1957 F.5.(1) E&T/57, dated 4.3.1957 Rajasthan Gazette E.O. Part IV-C dated 4.3.1957. - In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) the State Government hereby makes the following rules namely:-

#### 1. Short title and commencement.

(1) These rules may be called the Central Sales Tax (Rajasthan) Rules 1957. (2) They shall come into force on their publication in the Rajasthan Gazette.

#### 2. Definition.

- In these rules, unless the context otherwise requires,-(a) "Central Act" means The Central Sales Tax Act, 1956 (Central Act 74 of 1956); (b) "Form" means a form annexed to these rules; (c) "Section" means a section of the Central Act; (d) "State Sales Tax Law" means the general sales tax law in force in the area concerned; (e) "Treasury" means a Government treasury in the State of Rajasthan, and includes a sub-treasury; (f) references to any authority shall, in relation to the Ajmer area, the Abu area and the Sunel area, be construed as reference to the corresponding authority for that area, if called by a different name; and (g) words and expressions defined in the Central Act and not defined in these rules have the meanings respectively assigned to them in the Central Act.

#### 2A. [ Security or additional security for purposes of section 7(2A) and (3A). [Inserted by Notification No. F. 2 (13) FD/Gr.IV/73 dated 30.3.1973.]

(1) The security or additional security by required the assessing authority, for all or any of the purposes of sub-section (2A) or (3A) of section 7, shall be furnished in one of the following manners, as may be specified by that authority:- (a) in cash; or (b) by depositing savings certificates issued by

Government of India of a face value not less than the value of security required duly endorsed in favour of the assessing authority; or(c)by furnishing to such officer a guarantee from a bank approved in this behalf by the said officer agreeing to pay to the State Government on demand the amount of security fixed by such officer; or(d)a surety bond with one or more sureties.(2)The other security as required by sub-section (3C) of section 7 shall be furnished by the dealer in the manner given in clause (a), (b) or (c) of sub-rule (1).(3)Where by reason of an order under sub-section (3D) of section 7, the security furnished by any dealer is rendered insufficient, he shall make up the deficiency within 30 days of the date of passing of the order in the same manner in which the security so rendered insufficient was furnished.]

**2B. [ Registration. [Substituted by Notification No. F. 12(59) FD/Tax/2014-28, dated 14.7.2014 S.O. 50-Rajasthan Gazette Extraordinary Part IV(C)(II), dated 14.7.2014, pages 39(209) to 39(211).]**

An application for registration shall be submitted by a dealer in From A electronically through the official website of the department in the manner provided therein. The dealer shall submit the duly signed and verified From A generated through the computer network from the website to the notified authority after payment of fee in accordance with the provisions of the Central Sales tax (Registration and Turnover) Rule, 1957. The notified authority on being satisfied shall issue a certificate of registration in From-B in the manner as provided under the Rajasthan Value Added Tax Rules, 2006.]

**3. Registration Certificate to be hung.**

- The holder of a registration certificate under the Central Act shall keep it hanging at a prominent place in the premises where the business, in respect of which the certificate is issued, is carried on.

**3A. [ Certificate of exemption. [Inserted by Notification No. F.5(61) FD/RT /63 dated 20.06.1963, Published on 22.6.1963.]**

(1)An application for grant of an exemption certificate shall be in Form C.S.T. 7 and the exemption certificate shall be issued in Form C.S.T 8.(2)The procedure for obtaining exemption certificate shall be the same as has been prescribed under the State Sales Tax Law.]

**4. Return of turnover.**

- [Every dealer liable to pay tax under the Central Act shall submit a return of turnover in Form VAT-10, of Rajasthan value Added tax Rules, 2006, in the manner and within such time as prescribed in the Rajasthan Value Added tax Rules, 2006.] [Substituted by Notification No. F.12(25) FD/Tax/11-147 dated 09.03.2011 (w.e.f. 4.3.1957).]

**4A. [ Deleted by by clause 4 of notification No. F.12(25) FD/Tax/11-147 dated 09.03.2011 (w.e.f. 4.3.1957).]**

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4A. [ Electronic filing of return. [Inserted by notification No. F. 12(114) FD/Tax/07-57 dated 27-11-2007 (w.e.f. 4.3.1957).]- (1) Notwithstanding anything contained in rule 4, every dealer liable to pay tax under the Central Act may file a return of turnover electronically in Form CST-1 which shall be verified in the manner indicated therein by affixing digital signature.(2) The returns shall be filed at the same intervals and in the manner as prescribed under the Rajasthan Value Added Tax Rules, 2006, along with the returns which the dealer is liable to file under the Rajasthan Value Added Tax Act, 2003; Provided that where the business of a dealer is discontinued or transferred shall furnish return for the period up to the date of discontinuance or transfer within thirty days of such discontinuance or transfer.(3) [ \*\*\*](4) The payment of tax shall be made at the same intervals and in the same proportion and manner as the dealer is liable to make under the Rajasthan Value Added Tax Act, 2003.](5) [ Notwithstanding anything contained in sub-rule (1), a dealer may file return(s) electronically without digital signature subject to the condition that such dealer shall file a signed copy of the return(s) so filed generated through the Official Web-Site of the Department along with proof of deposit of tax and submit the same to his assessing authority, within the prescribed period for filing of such return(s). In case the dealer fails to do so, it shall be deemed to be a case of non filing of return(s).] [Added by notification No. F.12(84)FD/Tax/2009-26 dated 08-07-2009 (w.e.f. 4.3.1957)]

**5. [ Rule 5 omitted by Notification No. F. 5(118) FDCT/67 dated 25.7.1969 published on 26.7.1969.]**

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**6. [ Mode of payment of tax, demand or other sum. [Substituted by Notification No. F. 12(59) FD/Tax/2014-28, dated 14.7.2014 S.O. 50-Rajasthan Gazette Extraordinary Part IV(C)(II), dated 14.7.2014, pages 39(209) to 39(211).]**

(1)Unless otherwise notified by the State Government payment of tax, demand or other sum shall be made by a dealer through Electronic Government Receipt Accounting system, hereinafter referred to as 'e-GRAS' in the manner as provided therein.(2)The class of dealers as may be notified by the State Government shall make payment of tax, demand or other sum electronically through the e-GRAS in the manner as provided therein.(3)The date of payment of tax, demand or other sum shall be demand to be the date of deposit as shown in the e-GRAS.][6A and 6B. [Deleted by Notification No. F. 12(59) FD/Tax/2014-28, dated 14.7.2014 S.O. 50-Rajasthan Gazette Extraordinary Part IV(C)(II), dated 14.7.2014, pages 39(209) to 39(211).]\*\*\*]

6A. [ [Inserted by Notification No. F. 5 (1) E & T/57 dated 9.8.1957 published on 12.9.1957.]If any dealer having furnished a return discovers any omission or wrong statement therein, he may furnish a revised return[6B. Payments of all dues including advance payment and payment in pursuance of the notices of demand for payment shall be made by means of a challan in Form CST 5.]

[6C [Deleted by Notification No. S.O. 239, dated 6.3.2013 (w.e.f. 4.3.1957).]\*\*\*]

6C. [ [Inserted by notification No. F. 12(114) FD/Tax/07-57dated 27-11-2007 (w.e.f. 4.3.1957).]Where the payment of tax or demand or other sum has been made electronically electronically the authorised bank shall generate e-challan in Form CST-5A through a computer network. The authorised bank shall also forward a statement of such e-challan in forms CST-5B to the concerned treasury of the State and a copy of such statement shall be forwarded to the Accountant General Rajasthan. The date of payment for the purposes of these rules shall be the date of deposit generated on the e-challan in Form CST-5A.]

## **7. Accounts how to be maintained.**

(1)Every dealer liable to pay tax under the Central Act shall maintain a true and correct account of his purchases, sales and stocks showing the quantity and value [thereof in Form CST 6.] [Inserted by Notification No. F. 5 (126) E & T/58 dated 6.7.1960, read with corrigendum dated 29.12.1960.](2)Every manufacturer liable to pay tax under the Central Act shall maintain a stock book in respect of raw materials and of finished goods.

## **8. [ Separate accounts for goods taxable at different rates. [Substituted by Notification No. F. 5 (118) FDCT/67 dated 25.7.1969 (w.e.f. 4.3.1957).]**

Every dealer liable to pay tax under the Act shall keep a separate account in respect of goods that are taxable at different rates or exempted under sub-sections (2A) and (5) of section 8.]

## **9. Tax collected from buyer.**

- (1) A dealer liable to pay tax under the Central Act and collecting the tax from the buyer in addition to the sale price, shall(a)issue a cash or credit memo (as the case may be), showing the sale price and sales tax thereon separately, and keep a carbon copy thereof, and(b)also maintain a separate account in respect of the tax so collected from day to day, mentioning the number and date of the cash or credit memo as the case may be.(2)The cash or credit memo and its carbon copy so issued or kept shall be issued from a bound book with pages serially numbered.

## **10. Preservation of accounts.**

- All accounts kept under these rules or the Central Act by a dealer, including carbon copies of cash or credit memos and vouchers relating to production, stocks, purchases, sales and deliveries shall be preserved with reasonable care by the dealer for a period of [five years] [Substituted 'three years' by Notification No. F.5(120) E&T/58-1 dated 17.11.1958 (w.e.f. 4.3.1957).] after the close of the accounting year of the dealer to which they relate.

## **11. Power of entry, inspection and seizure of books of accounts and documents.**

(1) All accounts, registers and other documents pertaining to the business of a dealer, the goods in his possession and his office, shop, godown, factory, vessel or vehicle or any place, in which the business is done, shall be open to inspection of the assessing authority or any [Inspector of the Commercial Taxes Department] [Substituted 'Inspector of the Sales Tax Department' by Act 30 of 1964 (w.e.f. 1.7.1964).] authorised by that authority. (2) Any assessing authority or any such inspector shall have power to enter for the purpose referred to in sub-section (1), any factory, godown, office, shop, or any other place where the books of accounts and other documents, may be kept and may also seize the account books and other documents, furnishing to the dealer a copy of the inventory of books of accounts and documents, so seized: Provided that no books of accounts or documents will be seized without a written permission from the Commissioner of Sales Tax or any officer authorised by the State Government in this behalf.

## **12. Power to require production of registration certificate.**

(1) Any assessing authority or [Inspector of the Commercial Taxes Department] [Substituted 'Inspector of the Sales Tax Department' by Act 30 of 1964 (w.e.f. 1.7.1964).] may, at all reasonable times, require the holder of a registration certificate issued under the Central Act to show it to him and such holder shall be bound to produce such certificate for his inspection. (2) For the purpose of exercise of the powers conferred by sub-rule (1), the assessing authority, or if so authorised by the assessing authority, in a particular case for reasons to be recorded, the Inspector shall have power to enter any factory, godown, office, shop or other places where the certificate in question ought to be kept under these rules or where such certificate is usually kept. Note. - These powers are without prejudice to those flowing from section 9(2).

## **13. Information to be furnished regarding change of business.**

- If any dealer liable to pay tax under the Central Act, - (a) sells or otherwise disposes of his business or any part of his business or any place of his business or effects or comes to know of any other change in the ownership of the business; or (b) discontinues his business, changes his place of business or opens a new place of business; or (c) changes the name or nature of his business or effects any change in the classes of goods in which he carries on business; he shall, [within thirty days] [Substituted 'within fifteen days' by Notification No. F.12(15)FD/Tax/12-104, dated 26.3.2012, S.O. 193-Rajasthan Gazette Extraordinary Part IV(C), dated 26.3.2012.], inform the assessing authority within whose jurisdiction the place of business may be situated accordingly; and if any such dealer dies, his legal representative shall, in the like manner, inform that authority.

## **14. List of registered dealers.**

(1) A list of dealers registered under the Central Act shall be maintained by each registering authority appointed by the Central Government under sub-section (1) of section 7, which shall be separate

from the list of registered dealers maintained under the State Sales Tax Law.(2)The list shall be prepared in an alphabetical order, and all amendments made from time to time shall be incorporated therein without delay.(3)The particulars to be contained in such a list shall be the same as those entered in the General Index Register maintained for the purposes of the State Sales Tax Law.

## **15. Publication of list.**

- The registering authority shall, every six months, publish the list of registered dealers in his jurisdiction in the Rajasthan Gazette or, where such publication is not practicable, in such other manner as the [Commissioner, Commercial Taxes, Rajasthan] [Substituted by Act 30 of 1964, S. 4 for 'Commissioner of Sales Tax' Published on 1.7.1964.], may in each case direct.

## **16. Sending copy of declaration under section 8(4).**

- A copy of the declaration mentioned in sub-section (4) of section 8, as furnished to the selling dealer by the registered dealer purchasing in the Form prescribed by rules made by the Central Government under the Act vide rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be sent by post or other wise delivered to the assessing authority [within such time as prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, along with a statement in Form CST 11] [Substituted 'before or at the time of assessment unless earlier required by the assessing authority' by Notification No. F.12(15)FD/Tax/12-104, dated 26.3.2012, S.O. 193-Rajasthan Gazette Extraordinary Part IV(C), dated 26.3.2012.]

### **16A. [ [Inserted by Notification No. F.12(15)FD/Tax/12-104, dated 26.3.2012, S.O. 193-Rajasthan Gazette Extraordinary Part IV(C), dated 26.3.2012.]**

Every dealer who effects any sale in the course of inter-State trade or commerce shall furnish a statement in Form CST 11 along with return in the Form CST 1]

### **16B. [ Furnishing of declaration under section 6A. [Substituted by Notification No. F.12(15)FD/Tax/12-104, dated 26.3.2012, S.O. 193-Rajasthan Gazette Extraordinary Part IV(C), dated 26.3.2012.]**

Every dealer who claims that he is not liable to pay tax under the Central Act, in respect of any goods, on the ground that the movement of such goods from one State to another was occasioned by reason 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, shall, deliver portion marked "original" of Form F prescribed under sub-rule (5) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, to the assessing authority within the time allowed by sub-rule (7) of rule 12 of the said Rules along with a statement in Form CST 12. The dealer shall retain the portion marked 'duplicate' of form 'F' which shall be produced for Inspection when so required by the assessing authority.]

## **17. [ Declaration Forms/Certificates. [Substituted by Notification No. S.O. 239, dated 6.3.2013 (w.e.f 4.3.1957).]**

(1) A registered dealer, who purchases goods from another registered dealer on payment of tax at the rate applicable under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 for the purpose specified in his certificate of registration, shall retain the counterfoil of the Form 'C' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. For the purpose of claiming concessional rate of tax, the selling dealer, shall furnish to his assessing authority, the portion marked 'original' of the form 'C' received by him and the portion marked 'duplicate' shall be retained by him. (2) In the case of a first sale in course of inter-State trade or commerce, a certificate in Form 'E-F' prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be issued by the selling dealer. He shall retain the counterfoil of the form with himself and furnish the other two portions marked 'original' and 'duplicate', to the purchasing registered dealer. For the purpose of claiming exemption from tax on subsequent sale under sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the selling dealer shall furnish to his assessing authority, -(a) the portion marked 'original' of the form 'E-I' received by him, from the dealer from whom he purchased the goods; and (b) the original of Declaration Form 'C' received from the registered dealer to whom he sold the goods, if applicable. (3) In the case of any subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the certificate in form 'E-II' prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957; shall be used. The transferor shall retain the counterfoil with himself and furnish the portions marked 'original' and 'duplicate' to the registered dealer to whom he affects such subsequent sale. For the purpose of claiming exemption from tax on subsequent sale under sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the selling dealer shall furnish to his assessing authority, -(a) the portion marked 'original' of the form 'E-II' received by him, from the dealer from whom he purchased the goods; and (b) the original of Declaration Form 'C' received from the registered dealer to whom he sold the goods, if applicable. (4) Any registered dealer, who receives goods by transfer from outside the State from any other place of his business or from his agent or principal, as the case may be, shall retain the counterfoil of the form 'F' and furnish the other two portions marked 'original' and 'duplicate', to the transferor. The transferor shall retain with him the portion marked 'duplicate' and shall furnish to his assessing authority, the portion marked 'original' of the form 'F' along with the evidence of dispatch of goods for the purpose of claiming exemption from tax. (5) A registered dealer, who purchases goods from another registered dealer for 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 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall retain the counterfoil of the Form 'H' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. The selling registered dealer shall retain with him the portion marked 'duplicate' and shall furnish to his assessing authority, the portion marked 'original' of the form 'H' received by him along with the evidence of export of goods. (6) 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 a unit located in any special economic zone or for development, operation and maintenance of special economic zone Dy the developer of the special economic zone who has been authorized 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, for purchase of goods of such class or classes of goods as specified in his certificate of registration from another registered dealer, shall retain the counterfoil of the Form T and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. For the purpose of claiming exemption from tax, the selling dealer, shall furnish to his assessing authority, the portion marked 'original' of the form T received by him and the portion marked 'duplicate' shall be retained by him. (7) 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 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, purchases goods for himself or for the purposes of such mission, consulate, United Nations or other body shall retain the counterfoil of the Form 'J' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. For the purpose of claiming exemption from tax, the selling dealer, shall furnish to his assessing authority, the portion marked 'original' of the form 'J' received by him and the portion marked 'duplicate' shall be retained by him. (8) Declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, may be obtained by the dealer electronically after submitting an initial application to his assessing authority through the Official Website of the Department in the manner as provided therein. (9) On receipt of such application, the assessing authority, subject to the provisions of sub-rule (10) and subject to compliance of notice issued under sub-section (2) of section 91 of the Rajasthan Value Added Tax Act, 2003, if any, shall grant permission to the dealer to generate declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, electronically through the Official Website of the Department, and intimation of such permission shall be communicated to the dealer through the Official Website of the Department. (10) The assessing authority shall reject the application submitted under sub-rule (8), where, - (a) the applicant dealer has failed to comply with an order demanding initial or additional security under sub-section (2A) of section 7 and/or under sub-section (3A) of section 7 of the Central Sales Tax Act, 1956 and/or under section 15 of the Rajasthan Value Added Tax Act, 2003; or (b) the applicant dealer does not require the declaration Forms or Certificates applied for; or (c) the applicant dealer has not made proper use of Forms or certificates previously obtained by him; or (d) the applicant dealer has failed to make payment of any outstanding demand(s) under the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 and/or the Rajasthan Sales Tax Act, 1994 and/ or the Rajasthan Sales Tax Act, 1954; or (e) the applicant dealer has failed to pay tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 within the time prescribed under the said Act; or (f) the applicant dealer has failed to furnish any return or returns in accordance with the provisions of the Central Sales Tax Act, 1956 and the Rajasthan Value Added Tax Act, 2003 for the immediately preceding two years; or (g) the verification of facts and statements made in the application of registration, in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 has not been made. However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may direct the assessing authority to grant permission under sub-rule (9) subject to such conditions as may be considered necessary. (11) After grant of permission for generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form



E-II or Form-H, as the case may be, the dealer shall submit a subsequent application for generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, through the Official Website of the Department in the manner as provided therein.(12)After submission of application as provided in sub-rule (11), duly filled in declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, shall be generated through the official website of the Department, subject to the provisions of sub-rule (13).(13)The system shall not generate Declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, where the dealer fails to - (i) make payment of any outstanding demand(s) under the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 and/or the Rajasthan Sales Tax Act, 1994 and/or the Rajasthan Sales Tax Act, 1954; or (ii) pay tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 within the time prescribed under the said Act; or (iii) furnish any return or returns in accordance with the provisions of the Central Sales Tax Act, 1956 and the Rajasthan Value Added Tax Act, 2003 for the immediately preceding two years; and he shall be allowed to generate the declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, only after fulfillment of above requirements. However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may dispense with the above requirements, and permit the assessing authority to allow the dealer to generate such forms in such numbers, subject to such conditions and restrictions as may be considered necessary.(14)Where any dealer, after generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, discovers that he has filled in incorrect particulars or any other information at the time of generating the declaration/certificate mentioned above, and intends to rectify the same, he shall submit an application to his assessing authority within sixty days of the generation of such declaration/certificate, mentioning therein the incorrect particulars or any other information furnished by him, which he wants to rectify and the correct particulars or any other information in respect thereof. Such application shall be accompanied with a printed copy of such declaration/certificate, along with an undertaking in the form of an affidavit mentioning therein the particulars of transactions for which the declaration/certificate was generated and the statement that he has not issued the printed copy of such declaration/certificates to any person including selling dealer and in case of any loss to the State exchequer he shall indemnify the same to the State Government along with the interest and penalty, if any. The assessing authority on receipt of such application along with affidavit of undertaking and on being satisfied shall cancel the print out of declaration/certificate submitted by the dealer along with the application and shall keep the application along with cancelled print out of declaration/certificate and undertaking of indemnity on the record of the dealer. The assessing authority shall cancel such declaration/certificate in the system, through the computer network.(15)No registered dealer who has generated the declaration Form(s) or Certificate (s) through the Official Website of the Department shall either directly or otherwise, transfer the same to any other person except for the lawful purpose.(16)Every registered dealer shall keep the declaration Form(s) or Certificate (s) generated by him through the Official Website of the Department, in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing

authority or the officer authorized by the Commissioner in this behalf, and shall issue public notice of such theft, loss or destruction, and take such further action(s) as provided under the Central Sales Tax (Registration & Turnover) Rules, 1957.(17)Before furnishing declaration Form or Certificate to the selling dealer, the purchasing dealer or his business manager or any person specifically authorized by him in this behalf shall affix his signature in the space provided in the Form for this purpose.(18)No purchasing dealer shall furnish and no selling dealer shall accept a declaration Form/certificate, which is -(i)forged or fake, or not generated through the Official Website of the Department; or(ii)reported stolen, lost or destroyed under sub-rule (16); or(iii)cancelled under sub-rule (14).(19)Notwithstanding anything contained above, Declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H for the period prior to 01:04.2011 may be obtained in such manner which was in force in that period.]

### **17A. [ Deleted by Notification No. F. 5 (119) FD/CT/67, dated 30.11.1968.]**

\*\*\*].[17B to 17F. [Deleted by Notification No. S.O. 239, dated 6.3.2013 (w.e.f 4.3.1957).]\*\*\*]

17B. [ Certificate in Form D to be issued by purchasing Government Departments not registered as dealers. [Inserted by Notification No. F. 5 (120) E & T/58/1, dated 17.11.1958.]- (i) In order to take advantage of sub-section (1) of section 8, a department of the Central or State Government, which is not registered as a dealer, shall furnish for each transaction of purchase a certificate in Form D, prescribed under sub-rule (1) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, to the selling dealer:[\*\*\*](ii) The certificate shall be issued by officers authorised under clause (b) of sub-section (4) of section 8.(iii) Before furnishing the certificate to the selling dealer, the authorised officer shall fill in all required particulars in the form and shall affix his usual signature in the space provided in the form for this purpose.(iv) No other officer shall sign the certificate for or on behalf of the authorised officer, nor shall the authorised officer delegate the authority to sign and issue the certificate to any other officer.(v) The counterfoil of the certificate shall be retained by the authorised officer issuing the certificate(for a period of five years or such further period as may be specified by the[Commissioner, Commercial Taxes] [Inserted by Notification No. F. 5 (120) E & T/58, dated 17.11.1958.]] and the other two portions marked 'original' and 'duplicate', shall be made over by him to the selling dealer.(vi) The selling dealer shall furnish the portion of the certificate marked 'original' received by him, to the assessing authority in the same manner as declaration forms received under rule 17. The assessing authority may at its discretion also direct the selling dealer to produce for inspection the portion of the certificate marked 'duplicate'.(vii) The procedure for the custody of certificates, report and notification of any forms lost, stolen or destroyed and allied matters shall mutatis mutandis be the same as[those] [Substituted 'prescribed in rules 17 and 17A' by Notification No. F. 5 (119) FD/CT/67, dated 30.11.1968 (w.e.f. 1.12.1968).]in respect of Declarations Forms:Provided that no security shall be required in respect of a certificate lost, destroyed or stolen.]17C. [ Certificate to be furnished under section 6 (2). [Inserted by Notification No. F. 5 (120) E & T/58-I dated 17.11.1958.]- (i) In the case of a first sale[in the course of inter-State trade or commerce], a certificate in Form 'E-I' prescribed under sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, will be issued by the selling dealer or, as the case may be, the transferor to the registered dealer to whom he effects the sale. Before furnishing the certificate to such a purchasing dealer, he or any person authorised by him in this

behalf, will fill in all the required particulars in the form and shall also affix his signature in the space provided in the form for this purpose. He will then retain the counterfoil of the form with himself and furnish the other two portions marked 'original' and 'duplicate', to the purchasing registered dealer. For the purpose of claiming exemption from tax of his subsequent sale under sub-section (2) of section 6, the purchasing dealer who effects a subsequent sale to another registered dealer by transfer of documents of title to the goods, shall furnish to the assessing authority, (i) the portion marked 'original' of the form 'E-I' received by him, from the dealer from whom he purchased the goods, and (ii) the original of Declaration Form 'C' received from the registered dealer to whom he sold the goods. (ii) In the case of a first 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 a series of sales referred to in section 6 (2) (b), the certificate in form 'E-II' prescribed under sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be used. The transferor shall fill in the required particulars of this form and affix his signature in the space provided in it and shall retain the counterfoil with himself and furnish the portions marked 'original' and 'duplicate' to the registered dealer to whom he effects such a subsequent sale. To claim exemption under section 6(2) of the Act, the purchasing registered dealer, at this link in the chain of sales, who makes a further subsequent sale by transfer of documents of title to the goods, will furnish to the assessing authority the portion marked 'Original' of the Form 'E-II' along with the original of declaration Form 'C' received from the registered dealer to whom he sold the goods. (iiA) [Renumbered '(ii)' by Notification No. F. 5 (120) E & T/58, dated 17.11.1958.] For all other subsequent sales to registered dealers effected by transfer of documents of title to the goods, certificates in Form 'E-II' will be used by the respective transferors in the chain. (iii) In all cases in which a certificate in form 'E-I' or 'E-II' is exchanged, the certificate shall be accompanied by a Declaration Form 'C' received from the purchasing dealer to whom the goods have been sold in that transaction of sale. (iv) In cases in which certificates in form 'E-I' or 'E-II' are required to be submitted to the assessing authority to claim exemption under section 6 (2) the certificates may be submitted by the registered dealer concerned at any time before his final assessment. (v) [For the purposes of sub-rules (i) and (ii) a registered dealer shall obtain\* from the assessing authority Form 'E-I' or 'E-II', as the case may be, to the extent required by him and shall maintain a register in Form CST 4, a true and complete account of every such certificate received from the said authority.] [Substituted by Notification No. F. 5 (120) E & T/58, dated 17.11.1958.] (vi) [The counterfoil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the [Commissioner, Commercial Taxes] [Inserted by Notification No. F. 5 (120) E & T/58, dated 17.11.1958.]. (vii) The assessing authority may, in his discretion, require the registered selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form 'E-I' or 'E-II'. (viii) No registered dealer shall give nor shall a registered dealer accept, any certificate in Form 'E-I' or Form 'E-II', except in a form obtained on application from the assessing authority and not declared obsolete and invalid by the [Commissioner, Commercial Taxes] [Substituted 'Commissioner of Sales Tax' by Act 30 of 1964, (w.e.f 1.7.1964).]. (ix) [\*\*\*] [Deleted '(ix)' by notification No. F. 5 (120) E & T/58, dated 17.11.1958.] (x) [Renumbered '(vi)' by notification No. F. 5 (120) E & T/58 dated 17.11.1958.] Provisions relating to the custody, maintenance, submission to the prescribed authority, safeguard against loss etc. [in respect of declaration forms] [Substituted by Notification No. F. 5 (199) FD/CT/67, dated 30.11.1968.] shall mutatis mutandis apply to these

certificates also.]17D. [ [Inserted by Notification No. F. 5 (61) FD/RT/63 dated 11.7.1963 Published on 22.8.1963.]Every registered dealer who has obtained declaration Forms under rule 17 or certificate forms E-I/E-II under rule 17C shall furnish an extract in Form CST 10, for each of the quarter ending with the last day of the month of June, September, December and March of every assessment year, if the year of accounts of the dealer ends on 31st day of March of any year, and in other cases for each of the quarters of the year of accounts of the dealer and shall furnish it not later than 30 days after the end of the quarters to which it relates.]17E. [ Authority from which Declaration Form F may be obtained, use, custody and maintenance of records of such forms and matters incidental thereto. [Inserted by Notification No. F. 2 (13) FD/Gr.IV/73, dated 30.3.1973.]- (1) Any dealer wishing to obtain goods by transfer from outside the State from any other place of his business or from his agent or principal, as the case may be, may obtain blank declaration form 'F' from the assessing authority, on payment of [Rs.21/- (Rupees Twenty one) for a book of twenty-five forms.](2) Every such dealers desirous of obtaining one or more books of declaration forms shall submit an application in Form C.S.T. 9A stating the number of books required and accompanied by a copy of treasury receipt in form C. S.T. 5 in respect of the fee payable thereof.(3) On receipt of the application, the assessing authority shall with due regard to the requirements of the dealer, supply the books to such dealer on furnishing an acknowledgment thereof.(4) Every declaration form so obtained shall be kept in safe custody and the dealer shall be personally responsible for the loss of Government revenue, if any, resulting directly or indirectly from the theft or loss thereof.(5) The dealer shall maintain a true and complete account of such forms in a register in form CST 13. If any form is lost, destroyed or stolen, the dealer shall report the fact immediately to the assessing authority from whom such forms were obtained, make appropriate entry in the remarks column of the register and take such other steps to issue public notice of the loss, destruction, or theft as the assessing authority may direct.(6) Any unused declaration forms remaining in stock with a dealer on cancellation of his registration certificate shall be surrendered to the issuing authority.(7) No dealer to whom a declaration form is issued by the assessing authority shall either directly or through any other person transfer the same to another person except for the lawful purpose of section 6A of the Central Act.(8) A declaration form in respect of which a report has been received by the assessing authority under sub-rule (5) shall not be valid for the purpose of section 6A of the Central Act.(9) Before furnishing the declaration form to the person incharge of his other place of business or agent or principal, as the case may be, from whom goods are obtained (hereinafter referred to as the transferor), the dealer or any other responsible person authorised by him in this behalf, shall fill in all the required particulars in form F and shall affix his usual signatures in the space provided therein for this purpose. Thereafter, the counterfoil of the form shall be retained by the dealer and the other two portions marked 'Original' and 'Duplicate' shall be made over by him to the transferor.](10) [ The provisions of sub rules (1A), (1B), (1C), (2), (3), (9), (10) and (11) of rule 17 shall, in so far as may be,mutatis mutandisapply to form 'F'.] [Inserted by Notification No. F. 4 (20) FD/Gr. IV/77 dated 4.1.1978.]17F. [ Online generation of Forms-C. [Substituted by Notification No. F.12(125)FDT/Tax/2009-79, G.S.R. 151, dated 1.12.2011-Rajasthan Gazette Extraordinary Part 4(Ga)(I), dated 16.12.2011.]-[(1) Notwithstanding anything contained in rule 17 or 17C or 17E, duly filled in declaration Form(s) prescribed under the rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, may be obtained by a dealer by submitting a request, in this regard, electronically through the official website of the Department.]] [xxx] [Deleted by Notification No. F.12(25) FD/Tax/11-147 dated 09.03.2011 w.e.f. 01.04.2011.].(2) [ The said request

shall be scrutinized by the assessing authority of the dealer, who shall either approve or reject it. However, the assessing authority may revoke the approval granted by him earlier, after giving an opportunity of being heard to the dealer.(3) The assessing authority shall not grant permission under sub-rule (1) where the applicant dealer,-(a) has failed to comply with an order demanding initial of additional security under sub-section (2A) of section 7 and/or under sub-section (3A) of section 7; or(b) does not require the forms applied for; or(c) has not made proper use of Forms previously issued to him;(d) has failed in making payment of any outstanding demand(s); or(e) has failed in paying tax or any other sum due under the provisions of the Central Sale Tax Act, 1956 and/or Rajasthan Value Added Tax Act, 2003 in the prescribed time; or(f) has failed in furnishing any return or returns in accordance with the provisions or Rajasthan Value Added Tax Act, 2003;However, if the above requirements have been fulfilled by the dealer at any time, the assessing authority may grant permission to the dealer.(4) After grant of permission for generation of declaration in From-C, dealer shall submit a subsequent request for generation of declaration in from-C through e-CST system of official website of the department in the manner as specified by the Commissioner.(5) The dealer shall not be entitled to generate the declaration From-C, for Inter-State purchase transactions effected by him, if he has failed:- (a) in making payment of any outstanding demand(s); or(b) in paying tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and/or Rajasthan Value Added Tax Act, 2003 in the prescribed time; or(c) in furnishing any return or returns in accordance with the provisions of Rajasthan Value Added Tax Act, 2003;and he shall be allowed to generate the declaration in From-C only after fulfilment of above requirement. However, the Commissioner in any particular case, if satisfied, that the interest of the State revenue so requires, may dispense with the above requirement, and permit the dealer to generate such forms in such numbers, subject to such conditions and restrictions as may be considered necessary.(6) All other provisions of rule 17 and 17E shallmutatis mutandisapply.] [Substituted by Notification No. F.12(15)FD/Tax/12-104, dated 26.3.2012, S.O. 193-Rajasthan Gazette Extraordinary Part IV(C), dated 26.3.2012.]

## **18. Declaration in case of Families, Firms, Associations etc.**

- In the case of a Hindu undivided family, association, club, society, firm or company which is liable to pay tax under the Central Act, or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person and is in respect of any such business, so liable, a declaration shall be furnished in Form CST 2 to the assessing authority.

## **19. [ Offences and penalties. [Substituted by Notification No. F. 5 (61) FD/RT/63 dated 11.7.1963 Published on 22.8.1963.]**

- Any person contravening any provision of these rules shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing one with a fine which may extend to fifty rupees for every day during which the offence continues.]

## **20. Who may appear before Sales Tax Authorities.**

- Any person, who is for the time being entitled to appear on behalf of the dealer before a Sales Tax Authority in proceedings under the State Sales Tax Law, may appear on behalf of such dealer in proceedings before any authority under the Central Act.

## **21. Assessment, collection and enforcement of payment of tax.**

- Except as otherwise provided in the Central Act or these rules, assessment, collection and enforcement of payment of tax under the Central Act, shall be done in the same manner as under the State Sales Tax Law, vide sub-section (2) of section 9 of the Central Act.

## **22. Appeals, reviews, revisions, references etc.**

- Appeals, reviews, revisions and references relating to the assessment, collection and enforcement of payment of tax under the Central Act shall be governed by the same provisions as are applicable for the purposes of the State Sales Tax Law, vide sub-section (2) of section 9 of the Central Act.

### **22A. [ [Inserted by Notification No. F. 2 (13) FD/Gr.IV/73 dated 30.3.1973.]**

(1)The memorandum of appeal under sub-section (3H) of section 7 shall be in form CST 14 and shall be accompanied by proof of having furnished the security or additional security as required by the order appealed against.(2)Court fee stamps of rupees twenty five shall be affixed on the memorandum of appeal.(3)The appeal shall lie to the appellate authority appointed under the Rajasthan Sales Tax Act, 1954 to hear appeals against orders passed under that Act.(4)The manner in which an appeal shall be preferred and the procedure to be followed in hearing such appeals shall be the same as is prescribed for appeals under the Rajasthan Sales Tax Act, 1954.]

## **23. Penalties and compounding of offences.**

- Penalties and compounding of offences with reference to the assessment, collection and enforcement of payment of tax under the Central Act, shall be governed by the same provisions as are applicable for the purposes of the State Sales Tax Law, vide sub-section (2) of Section 9 of the Central Act.[\*\*\*] [Deleted 'Form CST-3' by Rajasthan Notification No. S.O. 239, dated 6.3.2013 (w.e.f 4.3.1957).]

Form C.S.T.  
3(SeeRule  
13)Register  
of  
Declaration  
Forms  
maintained

under rule  
17 of the  
Central  
Sales Tax  
(Rajasthan)  
Rules,  
1957{

Date of receipt	Authority form whom received	Books No.	Serial No. _____ to _____	Date of Issue	Book No	Serial No	Name and Address of seller to whom issued.	No. and date of order in respect of which issued	Description of goods in respect of which issued.	Value of the goods	Se M No re to
1	2	3	4	5	6	7	8	9	10	11	12

[Form C.S.T. 5A [Inserted by Notification No. G.S.R. 75, dated 27.11.2007 (w.e.f. 4.3.1957).]]e-Challan(For deposit of tax/demand/other sum)Government of RajasthanCommercial Taxes Department

Circle ; 0040-Sales Tax

Ward No.- 101- Receipts under the CST Act (a)

Registration No. (TIN) 800-Other Receipts (b)

Tax period from..... to

.....Name of assessee:

.....Address:

.....(a)Recei

under the CST Act.(i)Advance payment of tax:(1)CST(2)Surcharge Total (a)(i)(ii)Deposit of demand:(1)Sales tax including penalties and interest.(2)Surcharge Total (a)(ii)(iii)Registration Fee(iv)Exemption Fee(v)Composition Fee(vi)Other Fee Total (a)(b)Other Receipts(i)Fines/Penalties and interest(ii)Security(iii)Miscellaneous Receipts Total (b)Grand Total (In figures)Rupees .....(In words)Rupees .....

Challan (CIN) Identification Number BSR Code Date Challan No.

Online Payment Through Internet Banking < Bank Name > < Collecting Branch Name > [Form C.S.T. 5B [Inserted by Notification No. G.S.R. 75, dated 27.11.2007 (w.e.f. 4.3.1957).]]

S. No.	Name of Depositor	R.C. No. (TIN)	Date of Deposit	Major Head	Sub Major Head	Minor Head	Sub Head	Bank CIN	Amount (in Rs.)
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Signature of Bank Official Designation & Seal