

Nagaland Purchase Tax Rules, 1993

NAGALAND

India

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Rule NAGALAND-PURCHASE-TAX-RULES-1993 of 1993

- Published on 7 December 1993
- Commenced on 7 December 1993
- [This is the version of this document from 7 December 1993.]
- [Note: The original publication document is not available and this content could not be verified.]

Nagaland Purchase Tax Rules, 1993Published vide Notification No. FIN/TAX/18/93 Part, dated Kohima, 7th December 1993Last Updated 18th February, 2020No. FIN/TAX/18/93 Pt: - In exercise of the powers conferred by sub-section (1) of section 55 of the Nagaland Purchase Tax Act, 1993 the Government of Nagaland hereby makes the following rules; namely: -

1. Short title and Commencement.

(1)These rules may be called the Nagaland Purchase Tax Rules, 1993.(2)They shall come into force on and from the first day of October 1993.

2. Definition.

- (i) In these rules unless there is anything repugnant to the subject or context.(a)"Act" means the Nagaland Purchase Tax Act, 1993.(b)"Agent" means a person authorized in writing under section 52 of the Act of appear on behalf a dealer or other person before any Taxing Authority.(c)"Assessing Authority" means in respect of any particular dealer the person appointed under section 3 and to whom the Commissioner has delegated his powers under section 8, 9, 10 and 11 in respect of such dealer.(d)"Certificate Officer" has the same meaning in sub-section, (3) of section 3 of the Bengal Public Demands Recovery 1913 (Bengal Act No. III of 1913).(e)"Commissioner" includes an Additional Commissioner and such other officers to whom the Commissioner delegated his powers and duties either jointly or as respect of particular matter or class of matters.(f)"Appropriate Superintendent of Taxes" means in respect of a dealer, a Superintendent of Taxes referred to in rule and any person appointed by that designation by the State Govt. under section 3 and within whose jurisdiction the dealer, place of business is situated or if the dealer has more than one such place, the Superintendent within whose jurisdiction the chief branch or Head office in Nagaland of such business is situated or if the dealer has no place of business within the State of Nagaland the Superintendent who has been so notified by the Commissioner under Rule 21.(g)"Form" means a form appended to these Rules.(h)"Government Treasury" means, in respect of a dealer, the Treasury

or Sub-Treasury of the area where the dealer's place of business or if he has more than one such place, his chief branch or head office in Nagaland, is situated.(i)"Place of business" means any place where dealer sells or purchases any goods or keeps accounts of purchases, and includes shop, godown, warehouse or other place where a dealer stores his goods.(j)"Return period" means the period of which return are to be furnished by a dealer.(k)"Rules" means a rule of these rules.(l)"Section" means a section of the Act,(m)"Checker" means the person appointed by the designation to assist the Commissioner and whom the Commissioner has delegated his person under section 41.(n)"Zone" means the Zonal Administrative offices referred to Notification No. Fin/Tax/2/84 dated 28 th February 1992 with Headquarters at Kohima, Mokokchung and Dimapur with territorial jurisdiction specified therein.(2)For the purposes of these rules a checked shall be subordinate to an Inspector of Taxes and an Inspector shall be subordinate to a Superintendent of Taxes and a Superintendent of Taxes shall be subordinate to Assistant Commissioner of Taxes.(3)All expressions used in these rules but not defined, and defined in the Act shall have the same meaning as in the Act.

3. Taxing Authority.

- The State Government may, in exercise of the powers conferred by section 3 of the Act, appoint, by notification in the official Gazette the following classes of officers to assist the Commissioner.

1. Deputy Commissioner of Taxes.

2. Assistant Commissioner of Taxes.

3. Superintendent of Taxes.

4. Inspector of Taxes.

4. Delegation of powers.

- Subject to the provisions of the Act and the Rules made there under, the Commissioner may, by Notification in the official Gazette delegate the powers to be exercised by the above classes of officers and shall, by like Notification, specify the area in respect of which powers are to be exercised by each of the above classes of officers:Provided that the powers to call for returns, to make assessments, to cancel or rectify them, to impose penalty and to order maintenance of accounts shall not be delegated to any officer below the rank of Superintendent:Provided further that the officer to whom powers may be delegated under section 54 shall exercise to power subject to the provisions of the Act and the Rules made there under and to such restrictions as may be imposed by the Commissioner in delegating the powers.

5. Registration.

- An application for registration under Section 5 shall, on commencement of the Act, be made within such time as may be notified by the Commissioner in the official Gazette and there after not less than thirty days after the date from which the dealer becomes liable to pay tax under the Act. The application shall be addressed to the Superintendent in from I appended to these Rules.

6.

An application for registration shall be duly signed and verified in the case of -(1)Individuals, by the proprietor of the business,(2)An association of persons, by an adult member of the association,(3)A firm, by the managing partner or any other partner or by an employee of the firm, duly authorized, in this behalf,(4)A Hindu undivided or joint family, by the manager or (karta or any adult member of the family.)(5)A economy, by the managing director or the secretary or manager or the principal or chief executive officer of the Company of India.(6)Any Government Department, by the Head of the office(7)The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

8.

An application for registration shall, amongst other particular specify-(1)The name and style, location and branches, if any, of the business,(2)The class or classes of goods purchased for supplying outside the State,(3)The language in which he maintains his accounts, and(4)The year for which accounts are maintained.

9. Certificate of registration.

- The certificate of registration granted under Section 6 shall be in Form II.

10.

(1)Each certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a certificate shall be such as may be assigned by the Commissioner for each local area.(2)The particulars to be specified in the certificate of Registration shall as far as possible be described in the same terms as are used in the application for registration.

11.

A certificate shall be issued for each place business and it shall be kept at the place of business to which it relates.

12.

Any registered dealer may obtain on payment of the fee referred to in Rule 37(1)(e) a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.

13.

When a registered dealer applies for cancellation or amendment of his certificate of registration, he shall submit the certificate along with his application the Superintendent.

14.

A register of certificate or registration issued shall be maintained by the Superintendent in Form III.

15. Returns.

- Every registered dealer shall furnish returns of turnover of taxable goods under section 7 and 10 to the Superintendent in Form IV.

16.

(1)The return during the first year of the operation of the Act, shall be furnished for such period and within such time as may be notified by the Commissioner in the Official Gazette and thereafter quarterly within 30 days of completion of the quarter in respect of which the return is to be filed.(2)Every dealer required to file quarterly returns shall pay the full amount of tax payable under the Act on the purchase made during such month other than the last month of any quarter within 21 days from the expiry of each such month and shall, before furnishing return for that quarter, pay the balance of the full month of tax due according to such return.

17.

All returns required to be furnished shall be signed and verified as in the case of an application for registration under Rules 5 and 6.

18. Notice for assessment of tax imposition of penalty.

- A notice shall be-(i)In Form V, for furnishing return, if issued under sub-section (2) of section 7;(ii)In Form VA for attending by dealer in person or producing any evidence on which, he may note in support of his return if issued under Sub-section (2) of Section 8;(iii)In Form VB for assessment in case of evasion, or for turnover escaping assessment, is issued under Section 10.

19. Assessment of tax.

(1)The amount of tax due from a registered dealer shall separately be assessed yearly during which he is liable to pay tax:Provided that in the case of assessment under sub-section (4) of Section 8, assessment may be made quarterly.(2)Assessment orders passed under the provisions of the Act shall be made in Form VI, and copy of the said such order sent to the dealer:Provided that the orders of assessment of re-assessment may ordinarily be passed within 7 days from the last hearing otherwise reasons shall be recorded in writing on the proceedings order sheet for deferring it.(3)The assessing authority shall issue notice of demand for the amount of tax so assessed on the taxable turnover determined by him and as reduced by the amount of tax paid.

20. Notice of Demand.

- The notice of demand shall be in Form VII and VIIA.

21. Place of assessment.

- A dealer shall ordinarily be registered and assessed by the Superintendent within whose jurisdiction his business is situated and when the dealer has no place of business in Nagaland by such Superintendent as the Commissioner may, by Notification in the Official Gazette, so appoint. Where a dealer has more than one such place of business, he shall be registered and assessed by the Superintendent within whose jurisdiction his chief place or head Office in Nagaland of such business is situated.

22.

If a dealer does not submit the return and pay the annual of tax due from him within the date specified in Rule 16, he shall be liable to pay a simple interest at the rate of six per centum per annum on the amount of tax assessed from the first day of the second month of the end of the quarter or period, as the case may be, to which such return may relate; the rate of interest shall be nine Per Centum per annum from first day of the third month and twelve per centum per annum from the first day of the fourth month and twenty-four per centum per annum from the first day of the fifth month and the succeeding months of the period during which the tax payable for the quarters/period remains unpaid:Provided that where a dealer has paid a part of the tax due on any date after the expiry of thirty days of the end of each quarter, he shall be liable to pay interest at the appropriate rate on the whole of the amount of tax assessed upon the date of part payment thereafter on the balance tax payable.Provided further that where the tax paid by the dealer at the time of submission of the return is or exceeds 90 per centum of the tax finally assessed, no interest may be charged.

23. Refund.

- An application for refund shall be made to the Superintendent and shall include, amongst others, the following particulars: -(a)The name and style of the business together with the number of the certificate of registration and address of the dealer.(b)The period of assessment for which refund is claimed,(c)The amount of dues already paid together with challan number and date of payment.(d)The amount of refund claimed and the grounds therefore.

24.

An application for refund shall be signed and verified and presented as in the case of an application for registration.

25.

No claim for refund shall be allowed unless it is made within three years from the date of the original order of assessment or within three years of the final order on appeal or revision as the case may be, in respect of assessment.

26.

When the Superintendent is satisfied that the refund claimed is due wholly or in part, he shall, subject to the provision of Rule 28, record an order sanctioning the refund.

27.

When an order for refund has been passed a refund voucher as Form VIII shall be issued in favour of the claimant, if he desires payment in cash. An advice list shall, at the same time, be forwarded to the Treasury Officer concerned.

28.

When the claimed desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part thereof against the tax, if any, remaining payable by the claimant.

29.

The application together with relevant records shall be submitted for orders to -(1)The Assistant Commissioner of Taxes where the refund does not exceed rupees two thousand five hundred;(2)The Commissioner of Taxes where the refund exceed rupees two thousand five hundred.(3)The State Government where the refund exceeds rupees five thousand

30.

A register shall be maintained in Form IX where in particulars of all applications for refund and the orders passed thereon shall be entered.

31. Prosecution and composition of offences.

(1)A register in Form X shall be maintained showing prosecutions instituted and offences compound under the Act.(2)The conditions subject to which the Commissioner may accept any sum under sub-section (1) of Section 31 by way of composition of any offence under the Act of Rules shall be as follows: -(i)The person alleged to have committed an offence should apply in writing, given his consent to compound the offence;(ii)The amount offered by such person shall be stated in his application;(iii)The composition money accepted by the Commissioner shall be adequate and shall not be illusory;(iv)The acceptance by the Commissioner of the offer to compound an offence shall probably be based on the general principle of justice and of public policy; and(v)An intimation about the composition of an offence shall be sent forthwith to the Court trying the case if a criminal proceeding under the Act has already been instituted.(3)Disclosure of Information. - The Commissioner may furnish the particulars referred to in sub-section (3) of section 32 on application made in this behalf in Form XA.

32.

When an order is recorded under section 31 accepting any sum by way of composition of an offence from any dealer, the order, shall specify:(a)The time within which the money is to be paid into a Government Treasury.(b)The date by which the proof of such payment is to be produced, and(c)Authority before who such proof is to be produced.

33.

The sum referred to in Rule 32 shall be paid by the dealer to a Government Treasury in the manner indicated in Rule 46, 48 and 49 and he shall produce a receipted copy of the challan in proof of payment.

34. Appeal.

(1)An appeal under section 33 shall lie to the Assistant Commissioner of the Zone in whose jurisdiction order under appeal has arisen:Provided however that in any case or class of cases the Commissioner may be order in writing direct that the appeal under this rule shall lie to the Deputy Commissioner of Taxes as may be specified in such order.(2)A memorandum of appeal shall be in Form XI.(3)The memorandum of appeal shall be accompanied by a copy of the order appealed against either in original or a duly authenticated copy thereof and the prescribed fee under Rule 37(1)(a).(4)The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect: -(a)That the tax assessed has been paid, and(b)That to the best of

his knowledge and belief statements made in the memorandum is true.(5)When an appellant does not comply with any of the requirements of sub-Rules (3) or (4) in presenting the appeal, it may be summarily rejected.(6)Where an appeal is not disposed of under sub-rule (5) a date and place for hearing shall be fixed as required under sub-section (3) of section 33.

35. Revision.

(1)A petition for revision under section 34 of the Act shall contain the following particulars: -(a)A statement of the facts of the case.(b)A reference to the particular order in respect of which revision is applied for(c)The ground on which the petition is filed and,(d)The date of the service of the order objected to.(2)A petition for revision shall be presented in Form XII signed, verified and endorsed as in case of an appeal. It shall be accompanied by a copy of the order objected to either in original or by a duly authenticated copy thereof and the fee prescribed in Rule 37 (1)(a).(3)A petition for revision may be summarily rejected where the requirements of any of the sub-Rule (1) or (2) are not complied with on presentation of the petition.(4)Where a petition for revision is not disposed of under sub-rule (3) a date and place shall be fixed for hearing(5)The revisional authority may, from time to time, adjourn the hearing and make, or cause to be made such further enquiry as may be deemed necessary.

36. Appeal to the State Governments.

(1) Every appeal to the State Government under section 35 of the Act shall be in Form XIA and addressed to the Secretary to the Government of Nagaland, Finance Department.(2)The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect: -(a)That the tax assessed has been paid, and(b)That to the best of his knowledge and belief the facts set out in the memorandum are true.(3)The memorandum of appeal shall be accompanied by either the order in original against which the appeal is made or a duly authenticated copy thereof.

37. Fees.

(1)The following fee shall be payable -

(a) Upon a memorandum of appeal against an order of assessment, or upon a petition for revision of an appellate order on appeal against an order of assessment	Five per cent of the amount of tax, penalty or interest in dispute subject to a minimum of five rupees and to a maximum of two hundred rupees
(b) Upon a memorandum of appeal to the State Government.	Ten per cent of the amount of Tax, penalty or interest in dispute (to the nearest of rupees) subject to a minimum of twenty-five rupees and a maximum of two hundred rupees
(c) Upon a petition for reference	Rs fifty
	Rs one

(d) Upon a petition for revision of any other order or upon any other miscellaneous petitions.

(e) For a duplicate copy of a certificate of registration.

Rs two

(f) An additional fee or rupees two to cover cost of postage if the applicant wants a copy of any order to be sent to him by post.

(g) A searching fee of rupees one if an applicant wants a copy of any order or document, which is more than one year old.

Explanation: - (1) In this rule "the amount of tax, penalty or interest in dispute" means the difference between the amount of tax, penalty or interest demanded and the amount admitted by the dealer to be payable. (2) No fee shall be payable in respect of any objection written or verbal, made in reply to a notice or in respect of any spontaneous application, which asks only for information and does not seek any specific relief. (3) The fees payable under clauses (a) (b) and (c) of sub-rule (1) shall be deposited into the Government Treasury under the head of account "0040 Sales Tax-Taxes under the Nagaland Purchase Tax Act-Miscellaneous". All other fees payable under the Act or the Rules shall be paid in Court Fee Stamps.

38. Stay of recovery.

(1) If an applicant intends to pray for stay of recovery of the disputed amount of tax, penalty or interest demanded from him, he shall make a stay petition containing inter-alia, substance of facts leading to the demand sought to be stayed, the exact Amount of tax, penalty or interest disputed, date of receipt of demand notice, details of payment of tax, before and after the order of demand against and reasons, in brief for seeking stay, and attach the stay petition to the memorandum of appeal/revision referred to in rules 34, 35 and 36. (2) The stay petition referred to in sub-rule (1) shall be disposed of by the appropriate authority ordinarily within one month from the date of the presentation of the stay petition. (3) A memorandum of appeal and the stay petition, any, sent by registered post shall be deemed to have been presented on the date on which it is delivered to the post office.

39. Maintenance of account by dealers.

(1) Every registered dealer or other dealer on whom a notice has been served to furnish return under Sub-section (2) of section 7 shall maintain the following accounts. (i) Day to day separate accounts of taxable goods taxable at different rates, in respect of purchases giving value and quantitative details thereof. (ii) Manufacturing, trading and profit and loss accounts supported by the books of accounts for the year and balance sheet as on the last day of the year by every manufacturer liable to pay tax under the Act. (iii) Purchase bills/invoices (in duplicate) serially numbered and bearing local purchase tax and Central Sales Tax Registration Numbers and transport and railway receipts. (iv) A Purchase Tax Accounts Register in form XIII that shall be bound with serially numbered pages. This Register shall be totaled once in a month and shall, in addition to the true account of the value of

goods bought and sold by the dealer as referred to in clause (1) of sub-section (9) of section 41, be in agreement with such account and the basis for furnishing returns and making payments by him under section 20(v) All registers prescribed under these rules. (2) Every registered dealer shall pre-serve all books of account, registers, and other documents including bills, cash memoranda, invoices, vouchers and other documents relating to the stocks, purchases, dispatches, and deliveries of goods mentioned under sub-rule (1) of a period of not less than 8 years from the expiry of the year to which they relates.

40. Statement to be furnished by Owner of Godown etc.

(1) Every owner or lessees of a godown or warehouse shall furnish to the authority mentioned in sub-rule (c) duly filled in and signed statement in the form mentioned in the schedule appended to this sub-rule in respect of the quarter of English Calendar year within 30 days from the expiry of each such quarter in Form XIV. (2) If a godown or ware-house is situated in Dimapur within Dimapur Town Committee area the statement mentioned in sub-rule (1) shall be furnished to the Assistant Commissioner attached to the office of the Commissioner and it is situated elsewhere in Nagaland to the appropriate Superintendent of Taxes.

41. Information to be furnished.

- The information required to be furnished under section 45 shall be furnished to the Superintendent and within fourteen days of the occurrence of the even in respect of which the information is to be furnish.

42.

(1) The power under section 41 to seal any room, warehouse, almirah, safe, box or container shall be exercised in cases where the person or dealer in occupation or in possession or in charge there of fails to open it and such sealing may continue only for such time as may be necessary. (2) All searches and seizures under section 41 shall as far as possible be made in accordance with the provisions of the code of Criminal Procedure, 1973.

43. Transport Permit for dispatch of taxable goods from any place within Nagaland.

(a) Any person transporting any consignment of taxable goods from any place referred to in sub-section (8) of section 41 by road, rail or any other mode of transport exceeding such quantity or value as may be prescribed from time to time to destination outside the State shall carry with him a consignment note or delivery note, purchase bill or cash memo or similar document along with a "Transport Permit" in duplicate duly filled and signed by the consignor or his authorized agent in Form XV in respect of such consignment, and shall, on demand by the officer referred to in sub-rule (2) of rule 44 Produce the said documents and the Transport Permit, and the said officers on being satisfied about the correctness of the documents of the Transport Permit, shall only allow the

movement of such quantity or value of the goods mentioned in that declaration and conforming to the description given therein and the original documents produced. He shall retain the original of the Transport Permit and return the duplicate on which he shall endorse the date on which the consignment is transported and shall sign, seal and date such endorsement.(b)If the Transport Permit referred to in clause (a) in respect of any consignment has already been submitted to an officer referred to in sub-rule (2) of rule 44, any person transporting such consignment shall, on demand by any such officer at any subsequent place, produce the counter-signed and sealed copy of the duplicate Transport Permit.(c)Transport Permit referred to in clause (a) shall be obtainable from the assessing authority on application and the requirement of such blank forms. The said Transport Permit shall be in triplicate namely Counter foil, original and duplicate.

44. Check Post.

(1)Where the State Government decide to set up a check-post under Section 43, at any place in the State the location of such check-post shall be notified in the official gazette.When a check-post is set up on a through-fare or road, barriers may be erected across the road or through-fare in the form of a contrivance to enable traffic being intercepted, detained and searched.(2)No person shall transport goods taxable under the Act across or beyond a check-post, except after filling a declaration in from XVI in triplicate before then officer-in-charge of the check-post.(3)The officer-in-charge of the check-post, on being satisfied about the particulars furnished, shall countersign the declarations and seal them with his official seal. Two copies of the declarations shall be returned to the persons filing them after endorsing on one of these copies of the particulars of the officer to whom it shall be surrendered, the officer-in-charge of the check-post shall retain the other copy of such declarations.(4)The driver of the vehicle carrying the goods or the person in-charge of the goods shall produce the countersigned declarations for inspection and checking at any other check-post which may fall in the route, and shall surrender one copy thereof, the officer to whom he has been directed under sub-rule (3).

45. Inspection and search of vehicles.

(1)The officer in-charge of the check-post or barrier shall not detain any vehicle under sub-section (3) of section 43 of the Act beyond the reasonable length of time necessary for satisfying that such vehicle is not being used for evasion of tax payable under the Act.(2)Where in the opinion of the officer of the check-post or barrier a search of a vehicle is necessary, such search shall, as far as practicable, be conducted with due regard to the convenience of the person transporting the goods and without causing avoidable dislocation.(3)The officer in-charge of the check post or barrier may for ensuring that any vehicle is not being use for evasizing tax payable under the Act, require the person for and the officer in-charge of such vehicle to stop and such person shall comply with such requirements and keep the vehicle stationary so long as is required by such officer.(4)The said officer may thereupon enter and search such vehicle and inspect all goods and documents concerning the goods or the vehicle. In carrying out such search or inspection the said officer may take the assistance of any other officer appointed under section 3 or any other staff subordinate to the said officer. The person for the time being in-charge of the Vehicle shall forthwith furnish such particulars of the goods and Vehicle as may be required and shall render all possible assistance to

the said officer in making the search or inspection.(5)The following officer shall be deemed to be on duty, at check-post or barrier or at any other place when so notified by State Government.(i)The Commissioner.(ii)Any officer appointed to assist the Commissioner and exercising jurisdiction over the area where the check-post is located.(iii)Any officer appointed in any capacity to assist the Commissioner and posted in such capacity to the check-post shall at any time when he is physically present at the check-post be deemed for the purposes of these rules to be officer-in-charge of the check-post.Where at any time more than one such officer is placed the senior-most among them shall be deemed to be the officer-in-charge of the check-post.Explanation. - In this rule the expression Commissioner includes an "Additional Commissioner".(6)(a)When the amount of tax or security due if directed to be paid is paid, the Officer-in-charge of the check-post or barrier shall issue a receipt in the name of the person direct to pay the tax or security specifying also the name the status the person actually making such payments and on whose behalf payments are made.(b)On receipt of the payment of the amount, the said officer shall allow the goods vehicle to pass.(c)The said Officer shall intimate the details of such collection to the concerned Assessing Authority within three days of such collection.(d)A copy to the order of detention of the goods made in circumstances mentioned in sub-section (3) of section 43 shall be served on the driver of the goods vehicle or boat or the Person in charge of the goods.(e)The officer shall make necessary arrangements for the safe custody of the detained goods either in the check post or elsewhere. Goods subject to speedy and natural decay shall be sold in open auction by the officer within a reasonable period and sale proceeds there of remitted into Government Treasury under the appropriate head of account.(f)The Officer may at his discretion detain and put to auction within reasonable time a part of the goods the value of which is equivalent to the total dues payable. Thereupon the Officer shall remit the amount so received into Government treasury.(g)The amount paid under sub-rule (7) or the amount received under the said sub-rule shall, on application by the consignee, be either adjusted towards the tax due from him or be refunded to him if he is not liable to pay tax.(h)Goods ordered to be detained which have not been released under this rule shall be sold in public auction after following the procedure laid down below.(i)The officer shall cause to be published in notice board of his office, a list of the goods detained as seized and intended for sale with a notice under his signature specifying the place where and the day and the hour at which the detained goods shall be sold in public auction and shall display the copies of such list and notice at more than one public places near the check post or the barrier or other place where the goods were detained. Copies of this list and notice shall be displayed in the offices of the Superintendent of Taxes and the Assessing Officer having Jurisdiction over the area where the check-post or barrier or other place where the goods were detained or seized is situated.(ii)Intending bidder shall deposit as earnest money a sum amounting to 10 per cent of the estimated value of the goods.(iii)At the appointed time, the goods shall or more lost as the officer conducting sale may consider necessary and shall in favor of the highest bidder, subject to confirmed of the sale by the Superintendent of Taxes concerned when, the value of the goods auctioned does not exceed Rs 1,00,000 and the Assistant Commissioner of Taxes or the Deputy Commissioner of Taxes in other cases.(iv)The auction purchaser shall pay the sale value of the goods immediately after the sale and he shall not be permitted to carry away any part of the goods until he has paid for the sale in full and until the sale has been confirmed by the appropriate authority mentioned in sub clause (iii) of clause (h) of Sub-rule (7) of this rule. Where the auction purchases failed to pay the purchase money, the goods shall be re-sold by auction at once and earnest money deposited by the defaulting bidder shall be forfeited to the

Government.(v)The proceeds shall be remitted into Government treasury as Revenue Deposit.(vi)The earnest money deposited by the unsuccessful bidder shall be refunded to them in cash immediately after the auction is over.(i)Any person liable to pay any dues under section 43 shall, on application to the officer who conducted the sale and upon sufficient proof be paid the sale proceeds mentioned in sub-clause (v) of clause (h) of sub-rule (6) of this rule after deducting the expenses of sale and other incidental charges and the amount of dues payable.(j)For the purposes of section 43, the following shall be documents so far as they are applicable to the case.(i)Bill of purchase.(ii)Declaration in Form XVI.(iii)Consignment notes and invoices;(iv)Transport Permit (Form XV)(v)Any other documents as may be notified by Commissioner.(vi)Declaration to be submitted by the Carrier or a bail on inspection by the Officer (Form XVII).

46. Form of Authority under section 52.

- The authority to attend before any taxing authority in connection with any proceeding, under the Act shall be in Form XVIII.

47. Method of payment.

- The dues referred to in the Act shall be paid direct into the Government Treasury by challans. No. Payment of such dues shall be accepted at the office of the Commissioner, Deputy Commissioner, Assistant Commissioner of Superintendent.

48.

Challan for making payments shall be in Form XIX and shall be obtainable at any Government Treasury or at the office of the Superintendent.

49.

Challans shall be filed in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer and the other two retained by the Treasury or sub-Treasury.

50.

One of the copies retained by the Treasury or Sub Treasury shall be transmitted to the Superintendent on the following day of payment.

51.

Every Treasury or Sub-Treasury Officer shall send an advice list to the Superintendent of the area on the 5th of every month showing the amounts received in the previous month. The Advice List shall contain the challan Number and date, the name of the dealer and the amount paid.

52.

Every Superintendent shall record the receipt of challans in the Daily Collection Register indicating the number, date and amount of each challan. The Daily Collection Register shall be maintained in form XX.

53.

Every Superintendent shall maintain Assessment, Demand and Collection Register in Form XXI.

54. Power to prescribed forms and issue instructions.

(1)The Commissioner may issue general instructions and prescribed forms for matters connected with the administration of the Act and these rules but such instructions and forms shall be linked to the registers to be maintained or return to be subjected or documents to be used by officers of the Department and other administration matters and shall not impose any obligation to be performed by the dealer.(2)For the purposes of these rules, the power to present or amend any form shall be with the State Government, by notification in the official gazette.

55. Forms to be obtained.

- All forms prescribed in these rules shall be printed under the authority of the Commissioner and be obtainable from him or appropriate assessing authorities on payment of such charges if any as may be the Commissioner from time to time.Provided that the provision of this rule shall not apply to such form or forms as the Commissioner may specify in the behalf.