

The Central Sales Tax (Assam) Rules 1957

ASSAM

India

The Central Sales Tax (Assam) Rules 1957

Rule THE-CENTRAL-SALES-TAX-ASSAM-RULES-1957 of 1957

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The Central Sales Tax (Assam) Rules 1957 Published vide Notification No. FTX 7/57/44 Last Updated 10th February, 2020 No. FTX 7/57/44. - In exercise of the powers conferred by sub-sections (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (No. 74 of 1956 and in suppression of the rules published under Notification No. FTX 7/57/38, dated the 21st February, 1957, the Governor of Assam is pleased to make the following rules, namely:

1.

These rules may be called the Central Sales Tax (Assam) Rules 1957.

2.

In these rules unless the context otherwise requires, - (a) "Act" means the Central Sales Tax Act, 1956; (aa) "Appellate Authority" in relation to any person appealing under sub-section (3-H) of Section 7 against an order passed by any officer, means the authority to whom an appeal against any order of such officer under the Act lies; (aaa) "Assessing Authority" in relation to a dealer means the authority for the time being competent to assess the tax payable by the dealer under the Act; (aaaa) "Central Rules" means the Central Sales Tax (Registration and Turnover) Rules, 1957 made under sub-section (1) of Section 13; (b) "Form" means a form appended to these rules; (c) "Section" means a section of the Act; (d) "Notified Authority" means the authority specified under sub-section (1) of Section 7; (e) "General Sales Tax Act" means the Assam General Sales Tax Act, 1993. (f) "Commissioner" means the Commissioner of Taxes appointed under Section 8 of the Assam General Sales Tax Rule, 1993. (g) "Taxing Authority" means the officer or officers appointed under Section 8 of the Assam General Sales Tax Act, 1993. (h) "Registered dealer" means the dealer registered under the Act. (i) "Designated Bank" means any Scheduled Bank as defined in clause (e) of Section 2 of the Reserve Bank of India Act, 1934 designated by the Government of Assam by notification in the Official Gazette for the purpose of Rule 15. (j) "Superintendent of Taxes" means the Superintendent of Taxes and Senior Superintendent of Taxes appointed under Section 3 of the

Assam General Sales Tax Act, 1993.

3.

(1) Security or additional security under Section 7 may be furnished by a dealer in any of the following manners, namely : (a) by paying the entire amount of such security or additional security direct into the Government Treasury by means of challans; or (b) by depositing with the authority who has required the furnishing of security or additional security, Government securities for the amount fixed by the said authority; or (c) by depositing with such authority National Savings Certificates issued by the Government of India the face value of which is not less than the amount of security or additional security required, duly endorsed in favour of such authority; or (d) by furnishing to such authority a guarantee from a Bank, approved in this behalf by the said authority, agreeing to pay to the State Government on demand, the amount of security fixed by the said authority; or (e) by depositing such amount in the Post Office Savings Bank and pleading the Pass Book to and depositing it with the said authority; or (f) by furnishing a surety acceptable to the said authority by execution a surety bond. (2) A surety bond under sub-rule (1) shall be in Form No. X and shall be submitted within such time as may be specified in the order requiring the furnishing of security or additional security. (3) The deficiency referred to in sub-section (3-E) of Section 7 shall be made up by the dealer by furnishing security to the extent of the deficiency in the manner stated in sub-rule (1) and within such time as may be specified in the order passed in this behalf by the authority ordering forfeiture under sub-section (3-D) of Section 7 : Provided that it shall not be necessary to give the dealer an opportunity of being heard before passing an order under this sub-rule.

4.

(1) Every dealer registered under Section 7 and every dealer liable to pay tax under the Act shall keep and maintain a true and correct account (in any one of the languages mentioned in the Eighth Schedule to the Constitution of India or in English) in Form No. 1 of the value of goods sold by him in course of inter-State trade or commerce. He shall also maintain a correct and true account showing the day to day purchases, sales, deliveries and stocks of each of goods. (2) Every such dealer shall in respect of each transaction under the Act prepare in duplicate a voucher showing the date of transaction the name of the seller and purchaser, the sale price, quantity and description of goods, and issue the original thereof to the buyer. The voucher shall also specify the mode of despatch and delivery of goods with appropriate details. (3) The vouchers of each kind shall be serially numbered, separately. (4) Every principal, who claims exemption on the sales of goods on consignment account 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 goods were consigned together with description of the goods so dispatched for sale on each occasion and their quantity and value; (b) the originals of authorisation sent to the agent for the sale of the goods; Note. - Copies of these authorisations 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; (c) the originals of the written contract, if any, entered into between the principal and the agent; (d) copies of bills issued by the agents to the purchasers; (e) accounts rendered by the agents to the principals from time to time

showing the gross amount of the bill and deduction on account of commission and incidental charges;(f)extract of the ledger account of the principal maintained in the books of the agents duly signed by such agents;(g)copies of railway receipts or lorry receipts under which the goods were so despatched; and(h)a register showing the date and mode of remittance of the amount to the principal.

5.

Every dealer shall maintain all vouchers relating to stocks purchases, sales and deliveries relating to all transactions under the Act for a period of eight years after the close of the year to which they relate. Every registered dealer shall keep at the place of business specified in the certificate of registration books of account for the current year. If more than one place of business in the State is specified in the certificate of registration, the books of account relating to each place of business for the current year shall be kept at the place of business concerned. He shall also keep the books of accounts for the previous eight years at such place or places as he may notify to the assessing authority.(1)The taxing authority may require any dealer to produce before him any accounts, registers and documents and to furnish any information relating to the stock of goods of, or purchases, sales or deliveries of goods, by the dealer or relating to any other matter, as may be deemed necessary for the purposes of the Act.(2)All accounts, registers and documents kept under the Act relating to the stock of goods, of, or purchases, sales and deliveries of goods by the dealer and all goods covered under the certificate of registration kept at any place by the dealer shall at all reasonable times be open to inspection by the taxing authority.(3)(i)If the taxing authority has reason to suspect that any dealer is attempting to evade payment of any tax under the Act, he may, for reasons to be recorded in writing, seize such accounts, books, registers or documents of the dealer as may be necessary, and shall retain the same only for so long as may be necessary for examination thereof, or for using them in the course of a prosecution, if any.(ii)Whenever the taxing authority seizes any material under the above sub-rule, he shall give receipt thereof to the person from whose custody it is seized.(iii)If an Inspector or a Superintendent of Taxes seizes any books of accounts, registers or documents, the Superintendent of Taxes shall not retain them beyond one hundred and twenty days without the written sanction of the Commissioner of Taxes.(4)The taxing authority may for the purpose of sub-rule (2) or (3) enter into and search any place where he has reason to believe that the dealer keeps or is for the time being keeping any accounts registers or documents referred to in sub-rule (2) on the authority of a search warrant issued by a Magistrate.(5)The provisions of Section 102 and Section 103 of the Code of Criminal Procedure, 1898 (Act V of 1898) shall, so far as may be, apply to searches under sub-rule (4).

6.

In requiring the production by any dealer of his accounts, books, registers or documents, strict regard shall be had to the necessity of not disturbing the business of the dealer or the work of his staff any more than is necessary for the purpose of their examination.

7.

Unless the taxing authority in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers documents or stocks of goods of such dealer. Such dealer may be required to produce' or cause to be produced at the officer of the taxing authority such accounts, registers or documents, as may be called for; provided that the taxing authority may, in his discretion also make the inspection at the dealer's premises.

8.

(1)A registered dealer, who wishes to purchase goods from other such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealer's certificate of registration shall obtain from the Superintendent of Taxes of his area a book (containing 25 declaration Form C) prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover), Rules, 1957 on payment of the price of rupees two and five naye paise into Government Treasury for furnishing it to the selling dealer. Before furnishing the declaration to the selling dealer the purchasing dealer, or any responsible person authorised by him in this behalf, he shall fill in all particulars required to be filled in the Form and shall also affix his usual signature in the space provided in the Form for this purpose. Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer.(2)A registered dealer who claims to have made a sale to another registered dealer may, in regard of such claims attach to his return the portion marked "Original" of the declaration received by him from the purchasing dealer. The assessing authority may in its discretion also direct the selling dealer to produce for inspection the portion of the declaration marked "Duplicate".(3)No purchasing dealer shall give nor shall a selling dealer accept any declaration except in a Form which has been obtained by the purchasing dealer on payment of the price from the Superintendent of Taxes of his area and has not been declared obsolete and invalid by the Commissioner under the provisions of sub-rule (10).(4)Every declaration form obtained from the Superintendent of Taxes by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such Form or the loss of Government Revenue, if any, resulting directly or indirectly from such theft or loss.(5)(i)Every registered dealer to whom any declaration Form is issued by a Superintendent of Taxes shall maintain in a register in Form II, a true and complete account of every such Form received from the Superintendent of Taxes. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the Superintendent of Taxes of his area immediately and shall make appropriate entries in the remarks column of the register in Form II and take such steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.(ii)Where a duplicate declaration form or duplicate certificate is furnished under sub-rule (3) of Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 by a dealer or a Government Department, as the case may be, the particulars of the original declaration form or certificate shall be immediately reported to the Superintendent of Taxes of the area concerned.(6)Any unused declaration form remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Superintendent of Taxes of his area within fifteen days of such

cancellation.(7)No registered dealer to whom a declaration form is issued by the Superintendent of Taxes, shall either directly or through any other person, transfer the same to other person except for the lawful purposes of sub-rule (1).(8)A declaration form in respect of which a report has been received by Superintendent of Taxes under sub-rule (5) shall not be valid for the purpose of sub-rule (1).(9)The Commissioner shall, from time to time, publish in the official Gazette the particulars of the declaration form in respect of which a report is received under sub-rule (5)(i)(ii).(10)The Commissioner may by notification in the Official Gazette and in the Official Gazette of all other States, declare that declaration forms of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification.(11)Where a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (10), all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender, to the Superintendent of Taxes of his area all unused forms of that series, design or colours which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid : provided that new forms shall not be issued to dealer until he has rendered account of old forms lying with him and returned the balance, if any, in his hand to the Superintendent of Taxes of his area.(12)[Deleted](13)[Deleted](14)[Deleted]

8A.

(1)The Government Departments which are not registered as dealers under the Act but wish to buy goods in the course of inter-State trade or commerce at the rate applicable under sub-section (1) of Section 8 of the Act from a registered dealer of another State shall furnish a certificate in Form D prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, to the selling dealer of that State. Before furnishing the certificate to the selling dealer, the authorised officer of the Department shall fill in all particulars required to be filled in the form, and shall also affix his usual signature and seal in the spaces provided in the form for the purpose. Thereafter, the counterfoil of the form shall be retained by the purchasing Government Department and the other two portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer:Provided that no single certificate shall cover more than one transactions of sale, except in cases, where the total amount covered by one certificate does not exceed Rs. 5,000.(2)A registered dealer who claims to have made a sale to a Government Department may, in respect of such claim, attach to his return the portion marked "Original" of the certificate received by him from the purchasing Government Department. The prescribed authority may in its discretion also direct the selling dealer to produce for inspection the portion of the certificate marked "Duplicate".(3)Every Government Department who purchases goods in the course of inter-State trade or commerce by giving certificates as per sub-rule (1), shall maintain the portion of the certificate marked "Counterfoil" at least for three years for the purpose of verification by the prescribed authority if and when necessary.(4)The authorised officer of a Government Department shall keep the portion of the certificate marked "Counterfoil" in safe custody and he shall be personally responsible for the loss, destruction or theft of any such certificate. He shall also produce before the prescribed authority all such certificates whenever he receives such direction.

8B.

(1) in the case of a first sale referred to in Section 6(2)(a) of the Act or a first sale effected by transfer of documents of title to the goods under Section 6(2) (b) of the Act, a certificate in Form E-I prescribed under the Central Sales Tax (Registration and Turnover) Rules 1957, shall be issued by the selling dealer to the purchasing dealer. Before furnishing the certificate to the purchasing dealer, the selling dealer or any person authorised by him in this behalf shall fill in all particulars required to be filled in the form and shall also affix his signature in the space provided in the form for this purpose. Thereafter, the selling dealer shall retain the counter foil of the form and furnish the other two portions marked "Original" and "Duplicate" to the purchasing dealer. (2) In the case referred to in sub-rule (1), the selling dealer shall pay the tax to the State from which the movement of his goods commenced. (3) A purchasing dealer who affects a subsequent sale to another registered dealer by transfer of documents of title to the goods and claims exemption from tax of his subsequent sale under sub-section (2) of Section 6 of the Act, shall furnish to the prescribed authority at the time of making assessment the portion marked "Original" of the form E-I received by him from the dealer from whom he purchased the goods and the "Original" of the declaration form C received from the dealer to whom he sold the goods.

8C.

(1) In the case of a first or subsequent sale effected by transfer of documents of title to the goods in a series of sale referred to in Section 6 (2) (a) of the Act or the second or subsequent sale effected by transfer of documents of title to the goods in a series of sale referred to in Section 6 (2)(b) of the Act a certificate in Form E-II prescribed under the Central Sales Tax (Registration and Turnover) Rules 1957 shall be issued by the selling dealer to the purchasing dealer. Before furnishing the Certificate to the purchasing dealer the selling dealer or any person authorised by him in this behalf, shall fill in all particulars required to be filled in the form and shall also affix his signature in the space provided in the form for this purpose. Thereafter the selling dealer shall retain the counterfoil of the form and furnish the other two portions marked "Original" and "Duplicate" to the registered dealer to whom he affects such a subsequent sale. (2) A purchasing dealer, who effects a further subsequent sale to another registered dealer by transfer of title to the goods and claims exemption from tax of his subsequent sale under sub-section (2) of Section 6 of the Act, shall furnish to the prescribed authority at the time of making assessment the portion marked "Original" of the Form E-II received by him from the dealer from whom he purchased the goods and the portion marked "Original" of the Declaration Form C received from the registered dealer to whom he sold the goods.

8D.

(1) No selling dealer shall give nor shall a purchasing dealer accept any certificate in Form E-I or E-II except in a form which has been obtained by the selling dealer on application from the Superintendent of Taxes of his area and has not been declared obsolete and invalid by the Commissioner under the provisions of sub-rule (7). (2) Every Certificate in Form E-I or E-II obtained from the Superintendent of Taxes by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of

Government revenue if any, resulting directly or indirectly from such theft or loss.(3)Every registered dealer to whom any Certificate in Form E-I or E-II is issued by a Superintendent of Taxes shall maintain, in register in Form IX, a true and complete account of every such form received from the Superintendent of Taxes. If any such form is lost, destroyed or stolen the dealer shall report the fact to the Superintendent of Taxes of his area immediately; shall make appropriate entries in the remarks column of the register in Form IX and take such steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.(4)Any unused Certificate Form E-I or E-II remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Superintendent of Taxes of his area within fifteen days of such cancellation.(5)No registered dealer to whom a Certificate Form E-I or E-II is issued by the Superintendent of Taxes, shall, either directly or through any other person, transfer the same to another person except for the purposes referred to in Rule 8-B or 8-C.(6)A certificate form in respect of which a report has been received by the Superintendent of Taxes under sub-rule (3) shall not be valid for the purposes of Rule 8-B or 8-C.(7)The Commissioner may from time to time publish in the Official Gazette the particulars of the certificate form in respect of which a report has been received under sub-rule (3).

8E.

(1)A registered dealer (hereinafter in this rule referred to as the transferee), who wishes to receive from his head office/branch/agent/principal outside Assam (hereinafter in this rule referred to as "the transferor") goods the movement of which by the transferor is occasioned by reason of transfer and not by reason of sale in the course of inter-State trade or commerce, shall obtain from the Superintendent of Taxes who has registered him under the Act a blank declaration in Form F prescribed under Rule 12 of the Central Rules for furnishing the same to the transferor by whom the goods have been transferred. Before furnishing any declaration in Form 'F' as aforesaid transferee or, on his behalf, any person authorised by Rule 12 of the Central Rules shall fill in all the required particulars in the form and shall also affix his usual signature in the space provided in the form for this purpose. Thereafter, the counterfoil of the form shall be retained by the transferee and the other two portions marked as "Original" and "Duplicate" shall be made over by him to the transferor by whom the goods were transferred :Provided that a price of rupees two and five paise only shall be payable per book of twenty five such forms and the price shall be paid into a Government treasury before such form is supplied by a Superintendent of Taxes to any registered dealer.(2)Any transferor who claims that he is not liable to pay tax under the Act, in respect of any goods on the ground that the movement of such goods outside Assam was occasioned by reason of transfer to another place of his business agent or principal and not by reason of sale in the course of inter-State trade or commerce, shall, in respect of such claim, furnish to the assessing authority within the time specified in Rule 12 of the Central Rules, the portion marked "Original" of the declaration received by him in Form 'F' from the transferee. The assessing authority may in its discretion direct the transferor to produce for inspection the portion of the declaration marked "Duplicate".(3)No transferee shall give any declaration under this Rule except in a form which has been obtained by him in the manner specified in sub-rule (1) and has not been declared obsolete and invalid by the Commissioner of Taxes under the provisions of sub- rule (2).(4)No transferor shall accept any declaration for the purpose of this rule except in a form obtained by the transferee from the appropriate authority in his State and not declared obsolete or invalid by the appropriate authority

in such State.(5)Every declaration form obtained from the Superintendent of Taxes by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss.(6)Every registered dealer to whom any declaration form is issued by a Superintendent of Taxes shall maintain, in a register in Form No. II-A, a true and complete account of such Form received from the Superintendent of Taxes. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the Superintendent of Taxes immediately and shall make appropriate entries in the remarks column of the register in Form No. II-A and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.(7)Where a duplicate declaration is furnished under sub-rule (3) of Rule 12 of the Central Rules, the particulars of the original declaration form shall be immediately reported to the Superintendent of Taxes from whom the declaration form had been obtained.(8)Any unused declaration form remaining in stock with a registered dealer shall be surrendered to the Superintendent of Taxes within 15 days of the closure of the dealer's business or cancellation of his certificate of registration under the Act.(9)No registered dealer to whom a declaration form is issued by the Superintendent of Taxes, shall either directly or through any other person transfer the same to any person except for the lawful purpose of sub-rule (1).(10)A declaration form in respect to which a report has been received by the Superintendent of Taxes under sub-rule (6) shall not be valid for the purpose of sub-rule (1).(11)The Commissioner shall, from time to time, publish in the Official Gazette the particulars of the declaration form in respect of which report is received under sub-rule (6).(12)The Commissioner may, by notification in the Official Gazette and in the Official Gazette of all other States, declare that declaration form in a particular series, design or colour shall be deemed to be obsolete and invalid With effect from such date as may be specified in the notification.(13)When a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (12), all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Superintendent of Taxes all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid :Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the Superintendent of Taxes.

8F.

(1)A dealer who wants to obtain from the Superintendent of Taxes a blank form C.F. or H. shall apply to the Superintendent of Taxes for such form. The application shall be accompanied by proof of payment of the following fee :(i)Rs. 2.00 per form ; or(ii)Rs. 32.00 per book of 25 forms ; or(iii)Rs. 127.00 per book of 100 forms.An application which is not accompanied by proof of payment of the fee shall be rejected. The fee shall be paid into Government treasury.(2)No new form may be supplied notwithstanding the payment of the fee under sub-rule (1) unless account of forms issued earlier to the satisfaction of the Superintendent of Taxes is rendered by the dealer applying for such forms.(3)Every dealer who has obtained from the Superintendent of Taxes any supply of form C.F. or H shall furnish to the Superintendent of Taxes an extract of the account of such forms maintained by him in Form No. II or, as the case may be, Form No. II-A of these Rules. The extract shall be furnished at quarterly intervals so as to reach the Superintendent of Taxes within thirty days

from the end of quarter to which the extract relates.

9.

(1) If any dealer-(a) sells or otherwise transfers or disposes of his business or any part thereof; or (b) discontinues his business or changes his place of business or opens a new place of business; or (c) changes the name or nature of his business; he shall, within fourteen days from the date of such occurrence, furnish the information to the Superintendent of Taxes of the area. (2) Where any dealer as aforesaid dies, his successor or legal representative shall furnish the information in like manner.

10.

The taxing authority may, for the purpose of this Act-(1) require any firm or association or Hindu undivided or joint family to furnish him with a statement of the names and addresses of the partners of the firm or members of an association and the manager and members of the family, as the case may be; (2) require any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish him with statement of the names of persons, with their addresses for or of whom he is a trustee, guardian, manager or agent; (3) require any person whom he has reason to believe to have obtained goods from outside the State to furnish him with a statement of the names of persons with their addresses from whom he has obtained the goods and of the names and prices of goods obtained; (4) require any person whom he has reason to believe to have despatched goods to any place outside the State to furnish him with a statement of the names of persons, with their addresses to whom he has despatched the goods and of the names and prices of goods despatched.

11.

Every registered dealer shall furnish returns of turnover to the Superintendent in Form III.

12.

Assessment order passed under the provisions of the Act, shall be made in Form IV-A and IV-B.

13.

(1) A memorandum of appeal, not being an appeal under sub-section (3-H) of Section 7, shall be in Form No. V. (2) An appeal under sub-section (3-H) of Section 7 shall-(a) be in Form No. V-A (b) be filed in triplicate; (c) be presented to the appellate authority by the appellant or by his agent or legal practitioner or be sent by registered post to the said authority; (d) contain a clear statement of the relevant facts and state precisely the relief prayed for; (e) be accompanied by-(i) a certified copy of the order appealed against; (ii) a fee of rupees ten only paid by means of court-fee stamps; (f) be signed and verified, in the manner provided in form No. V-A. (3) If a memorandum of appeal under sub-section (3-H) of Section 7 does not comply with all the requirements of sub-rule (2), the appellate authority may reject it summarily: Provided that no such appeal shall be summarily

rejected under this sub-rule, unless the appellant has been given a reasonable opportunity to amend the memorandum so as to bring it into conformity with all the requirements of sub-rule (2). (4) An appeal under sub-section (3-H) of Section 7 may also be summarily rejected on other reasonable grounds after giving the appellant a reasonable opportunity of being heard. Where an appeal under sub-section (3-H) of Section 7 is admitted for hearing on merit the appellate authority shall after giving the appellant concerned a reasonable opportunity of being heard, fix a date for passing the final order on the appeal, if the order is not passed on the date of hearing.

14.

The notice of demand shall be in Form VI.

15.

(1) The dues required to be paid under the Act shall be paid into a Designated Bank by Challan in form No. VII. (2) Challans shall be filled in quadruplicate. Two copies of the challan i.e. the original and the duplicate copies duly signed as proof of payment shall be returned to the dealer and the other two copies i.e. the triplicate and the quadruplicate copies shall be retained by the Designated bank. (3) The quadruplicate copy retained by the Designated Bank shall be transmitted to the Assessing Authority on the day following the day of payment. (4) Every such Designated Bank shall send a scroll along with the triplicate copies of challans to the concerned Treasury Officer on the 5th of every month, showing therein the amount received in the previous month. The scroll shall contain the challan numbers and dates, the names of the dealers and the amount paid by each. The Treasury Officer, on receipt of the scroll from the Bank, shall forthwith send an advice list to the Assessing Authority of the area showing the same details as given in the scroll. "The register of assessment, demand and collection shall be in Form VIII.

17.

All other provisions of Assam General Sales Tax Act, 1993 relating to returns, assessment, payment and collection of dues, refunds, appeals, revisions, references, penalties, compounding of offences and other matters which have not been specifically provided in this rule shall apply for the purpose of this Act.

18.

When a dealer acts in contravention of, or fails to comply with the requirements of any rule, he shall be punishable with a fine not exceeding five hundred rupees, and if the offence is a continuing one, with a daily fine not exceeding fifty rupees for every day during which the offence continues. Form No. I The Central Sales Tax (Assam) Rules, 1957 [See Rule 4] Dealers' Account

Date	Name and address of	Name and address of	Name of Destination Railway	Description of consignments	Quantity	Consignor's invoice No.	Railway receipt	Remarks
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1	2	3	4	5	6	7	8	9	10
	the consignor	the consignee	Station, Steamer Ghat, PostOffice, Airport from where delivery will be taken			weight	and date	or Bill of lading of Air note	

Form No. II The Central Sales Tax (Assam) Rules, 1957 [See Rule 8] Register of Declaration Forms

Receipts		Issues							
Date of Receipt	Authority from whom received	Book No.	Sl. No.	Date of issue	Book No.	Sl. No.	Name and address of seller to whom issued		
1	2	3	4	5	6	7	8		
Issues									
No. and date of order in respect of which issued	Description of goods in respect of which issued	Value of goods	Seller's cash memo/challan No. in reference to which issued		No. and date of railway receipt or other carrier's challan for the goods		Surrendered to (Sales Tax authority)	Remarks	
9	10	11	12		13		14	15	

Form No. II-A The Central Sales Tax (Assam) Rules, 1957 [See Rule 8-E] Register of 'F' Forms

Receipts		Issues							
Date of Receipt	Authority from whom received	Book No.	Sl. No.	Date of issue	Book No.	Sl. No.	Name and address of the transferor to whom issued	No. and date of challan/invoice in respect of which issued	Description of goods in respect of which issued
1	2	3	4	5	6	7	8	9	10

Issues									
Quantity of goods	Value of goods	Name of Railway, steamer or Ferry station or AirPort or Road Transport Office		No. and date of railway receipt or goods receipt with trip-sheet of Lorry		Date on which transferee took delivery	Surrendered to the Sales Tax authority	Remarks	

		from where the goods weredespatched	or any other documents indicating thethans of transport	of goods		
11	12	13	14	15	16	17

Form No. IIIThe Central Sales Tax (Assam) Rules, 1957Return of Turnover

Name of dealer..... Return period.....

Address..... Registration Certificate No.....

	Goods taxable	Goods taxable	Goods taxable	Goods taxable	Goods taxable					
Sale prices and deductions	at the rate of 7 n.p. in the rupee	taxable at the rate of 4 n.p. in the rupee	at the rate of 3 n.p. in the rupee	taxable at the rate of 2 n.p. in the rupee	at the rate of 1 n.p. in the rupee					
Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to others

A. Aggregate of
the sale prices
in respect of
goods sold
incourse of
inter-State
trade or
commerce-

B. Less:(1) Sale
prices of
exempted
goods(2) Sale
prices of goods
returnedon
which tax has
already been
paid [Rule
12(1) of the
CentralSales
Tax
(Registration
and Turnover)
Rules, 1957](3)

Amount of any
debt written
off[Rule 12(2)
of the Central
Sales Tax
(Registration
and
Turnover)Rules,
1957]Total of B

C.
Turnover:(after
deducting the
total of B from
A)

Tax payable on
turnover:Total Rs.
dues :

Tax paid into the Reserve Bank of India/Government Treasury at..... as per challan No.....
date.....The above statements are true to the best of my knowledge and belief.Signature and status of
the person signing the returnNote. The return should be signed and verified in the manner
prescribed in Rule 3(1) of the Central Sales Tax (Registration and Turnover) Rules, 1957.Form No.
IV-AThe Central Sales Tax (Assam) Rules, 1957Assessment Order Sheet

1. Name of dealer (with complete address).....

2. Circle.....

3. Registration Certificate No.....

4. Period ending.....

5. Additional places of business ;

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

6. Record No.....

7. Share.-

(a)Partner : Their names with shares.....(b)Member : Their names with shares.....

8. Turnover returned :

- | | | |
|--|----------------------------|----------------|
| (a) Goods taxable at the rate of 7 p. in the rupee | Sold to registered dealers | Sold to others |
| (b) Goods taxable at the rate of 4 p. in the rupee | Sold to registered dealers | Sold to others |
| (c) Goods taxable at the rate of 3 p. in the rupee | Sold to registered dealers | Sold to others |
| (d) Goods taxable at the rate of 2 p. in the rupee | Sold to registered dealers | Sold to others |
| (e) Goods taxable at the rate of 1 p. in the rupee | Sold to registered dealers | Sold to others |

9. Books produced.....

10. Section and sub-section under which assessment made.....

Date.....Assessment OrderForm No. IV-BThe Central Sales Tax (Assam) Rules, 1957Assessment Order Form

Circle.....

Name of the dealer.....

Address.....

Registration No.....

Record No.....

Period ending.....

	Goods taxable at the rate of 7 p. in the rupee	Goods taxable at the rate of 4 p. in the rupee	Goods taxable at the rate of 3 p. in the rupee	Goods taxable at the rate of 2 p. in the rupee	Goods taxable at the rate of 1 p. in the rupee					
Turnover and deductions										
Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to others

1. Turnover
returned

2. Turnover
determined

3. Aggregate
of the sale
prices in
respect of
goods sold
inthe course
of
inter-State

trade and
commerce
Less-(1) Sale
price of
exempted
goods(2)
Sale prices of
goods
returned on
which tax
has already
been
paid.(3) Amount
of any debt
written off

Turnover
Tax payable
on turnover

4. Total dues

5. Amount
already paid.

6. Net
balance due
Assessed
under
section.....

Superintendent of Taxes Date..... Form No. V The Central Sales Tax (Assam) Rules,
1957 Form of Appeal To The..... The..... day of 19..... Date of order appealed against
..... Name and designation of the officer who passed the order. Period of assessment from
to..... Amount of tax assessed for goods sold to registered dealers : Rs.(a) Goods taxable at the
rate of 7 p. in the rupee (b) Goods taxable at the rate of 4 p. in the rupee (c) Goods taxable at the rate
of 3 p. in the rupee (d) Goods taxable at the rate of 2 p. in the rupee (e) Goods taxable at the rate of 1 p.
in the rupee Amount of tax assessed for goods sold to others : (a) Goods taxable at the rate of 7 p. in
the rupee (b) Goods taxable at the rate of 4 p. in the rupee (c) Goods taxable at the rate of 3 p. in the
rupee (d) Goods taxable at the rate of 2 p. in the rupee (e) Goods taxable at the rate of 1 p. in the rupee
Amount of penalty imposed Total Rs.

The petition of..... of..... P.O..... District..... sheweth as follows :

**1. Under the Central Sales Tax Act, 1956 your petitioner has been assessed
on a turnover of Rs..... for sales of* for the period from..... to.....**

(*Here enter the names of commodities)

- 2. Under sub-section (1) of Section 21/sub-section (2) of Section 36 of the Assam Sales Tax Act, 1947, a penalty of Rs..... has been imposed on your petitioner.**
- 3. The notice of demand which your petitioner received on..... is attached.**
- 4. A certified copy of the order appealed against is attached.**
- 5. Your petitioner's turnover, according to the provisions of the Central Sales Tax Act, 1956, for the period from..... to..... were as under :**

Turnover of goods taxable at the rate of 7 np in the rupee-(a)sold to registered dealers(b)Sold to others
Turnover of goods taxable at the rate of 4 np in the rupee-(a)Sold to registered dealers(b)Sold to others
Turnover of goods taxable at the rate of 3 np in the rupee-(a)sold to registered dealers(b)Sold to others
Turnover of goods taxable at the rate of 2 np in the rupee-(a)sold to registered dealers(b)Sold to others
Turnover of goods taxable at the rate of 1 np in the rupee-(a)sold to registered dealers(b)Sold to others
- 6. Such turnover was the whole turnover of your petitioner during the period. Your petitioner had no other turnover taxable under the Central Sales Tax Act, 1956, during the said period.**
- 7. Your petitioner has made a return of his turnover to the office of the Superintendent under Section 16 of the Assam Sales Tax Act, 1947 and has complied with all the terms of the notice served on him by the Superintendent under Section 17 of the said Act.**
- 8. Your petitioner was prevented by sufficient cause for making the return required by Section 16 of the Assam Sales Tax Act, 1947 or did not receive the notice issued under sub-section (2) Section 17 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under subsection (3) of Section 17, as more particularly specified in the statement hereto annexed.**
- 9. (Enter here the grounds on which you rely for the purpose of this appeal).**

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Central Sales Tax Act, 1956 or that assessment be set aside and/or remanded to..... for assessment or that the order of the..... imposing a penalty of Rs..... upon your petitioner may be annulled.

I..... the petitioner, named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax admitted by me to be due in respect of the order of assessment appealed against has been paid, under Treasury Challan No.....Date.....Signature of the petitionerForm V-AThe Central Sales Taxes (Assam) Rules, 1957[See Rule 13(2)]Form of AppealToTheThe day of 19.....Date of order appealed against.....Name and designation of the officer who passed the order.....The petitioner.....of.....District.....P.O.....of.....showeth as follows :

1. Your petitioner had applied to the Superintendent of Taxes,..... on for registration under Section 7 of the Central Sales Tax Act, 1956 and the said authority under sub-section (2-A) of Section 7 of the said Act, by means of an order dated demanded from the petitioner, security to the extent of Rs before issue of a certificate of registration.

Your petitioner is registered under Section 7 of the Central Sales Tax Act, 1956, with the Superintendent of Taxes and holds registration certificate No dated issued by the said authority who has now demanded under sub- section (3-A) of Section 7 of the said Act, security/additional security to the extent of Rs.....by means of an order, dated (Your petitioner had earlier furnished security to the extent of Rs.....by means of.....)Your petitioner had in pursuance of an order dated passed by the Superintendent of Taxes under sub- section (3-B) of Section 7 of the Central Sales Tax Act, 1956 furnished security to the extent of Rs.....by means of.....The said authority, by means of an order, dated has under sub-section (3-C) of Section 7 of the said Act forfeited the entire amount of the said security/part of the said security to the extent of Rs.....Your petitioner had applied to the said authority for refund under sub-section (3-D) of Section 7 of the said Act of the entire amount of security/part of the security to the extent of Rs as the same is not required for the purposes of the said Act on the following grounds :(Enter here the grounds on which the security is not required for the purposes of the Act).The said authority has by means of an order, dated.....under sub-section (3-E) of Section 7 of the said Act, refused refund of the entire amount of security/part of the security to the extent of Rs.....

2. Your petitioner's turnover according to the provisions of the Central Sales Tax Act, 1956 for the year were as under :

Turnover of goods taxable at the rate of.....

Paise in the
Rupee

Paise in the
Rupee

Paise in the
Rupee

Sold to registered dealers or Government
Departments

Sold to others

3. Such turnover was the whole turnover of your petitioner during the period. Your petitioner had no other turnover taxable under the Central Sales Tax Act, 1956 during the said period.

4. The amount of tax payable by your petitioner under the Central Sales Tax Act, 1956, on the basis of the information furnished in paragraphs 3 and 4 above, in respect of the year was Rs /is estimate at Rs.....

5. The order dated passed by the Superintendent of Taxes..... under sub-section (3-A) of Section 7 is not justified for reasons stated below :

(Enter here the grounds of the appeal)

6. Your petitioner therefore, prays that the said order may be set aside/annulled/remanded and that no security/additional security be demanded from the petitioner/the security paid may not be forfeited/refund of the security paid may be allowed to the extent of Rs.....

7. The security/additional security demanded by means of the order, dated mentioned, in paragraph 1 above, has been furnished by means of

8. A certified copy of the order appealed against is attached hereto.

I the petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief. Date _____ Signature of the petitioner _____
Form VI The Central Sales Tax (Assam) Rules, 1957
Notice of Demand To..... You are hereby informed that for the return period ending on the sum of Rs as specified overleaf has been determined as payable by you on account of tax and penalty.....

2. You are required to pay the amount on or before the to the Designated Bank by Challan in the prescribed form.

3. You are further informed that unless the total of amount due, including the penalty is paid by the above date, a further penalty will be imposed on you and a certificate will be forwarded to the collector for recovery of the whole amount as an arrear of land revenue.

Dated.....19..... Superintendent of Taxes

Seal Address.....

Form No. VIIChallan(See Rule 15)Challan of tax/penalty/interest/composition/money/security money paid to Branch of the Designated Bank for the returns period ending.....Head of Account : 0040-Sales Tax-Taxes under the Central Sales Tax Act, 1956.

By whom tendered	Name address and Registration No. of the dealer on whose behalf money is paid	Payment on account of	Amount
---------------------	--	--------------------------	--------

Tax.....

Penalty.....

Interest.....

Composition.....

Money.....

Registration No. Miscellaneous.....

Total

Rupees.....(in words).Date.....Signature of the Dealer or Agent or any other tenderer.For use in the Bank Scroll No.and Date.....Received payment of Rs.....(Rupees.....) only.Accountant Assistant General Manager/Chief Manager/Branch Manager.Form No. VIIIThe Central Sales Tax (Assam) Rules 1957Register of Assessment, Demand and CollectionMonth..... Financial Year..... Return period ending on.

Sl. No.	Registration No.	Index No.	Name of dealer.	Turnover determined						
Goods taxable at the rate of 7 p.	Goods taxable at the rate of 4 p.	Goods taxable at the rate of 3 p.	Goods taxable at the rate of 2 p.	Goods taxable at the rate of 1 p.						
Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	
1	2	3	4	5	6	7	8	9	10	11 12

Demand	Collection				
	Advance	Penalty		Amount	Remarks

Demand (before deduction of		Net demand (15-16)		Composition money	Total (17, 18, and 19)		Challan No. and date	
15	16	17	18	19	20	21	22	23
Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.

Form NO. IXThe Central Sales Tax (Assam) Rules, 1957(See Rule 8-D (3))Register of Certificate
Form E-I and E-II

Receipts Issues

Date of receipt	Authority from whom received	Book No.	Sl. No.	Date of issue.	Book No.	Sl. No.	Name and address of the purchasing dealer to whom issued.
1	2	3	4	5	6	7	8

Issues

Registration No. of the purchasing dealer	Description of goods in respect of which issued	Value of goods	Seller's cash memo/challan No. in reference to which issued	No. and date of railway receipt or other carrier's challan for the goods	Surrendered to the Superintendent of Taxes	Remarks
9	10	11	12	13	14	15

Form No. XThe Central Sales Tax (Assam) Rules, 1957Surety BondKnow all mean by these presents that I (full name) (full address), am held and firmly bound unto the Governor of Assam, exercising the executive power of the Government of the State of Assam (hereinafter referred to as the Government), which expression shall unless excluded by or repugnant to the context, include his successors in office and assigns including any authority appointed under sub-section (1) of Section 3 of the Assam General Sales Tax Act, 1993 in the sum of Rupees (amount in figures and followed by amount in words) (hereinafter referred to as 'the said sum') to be paid to the Government on demand, for which payment well and truly be made. I bind myself, may heirs, executors administrators and legal representatives by these presents;Whereas the above bounden has made an application under Section 7 of the Central Sales Tax Act, 1956 (hereinafter referred to as the Act) with the Superintendent of Taxes,.....and holds a certificate of registration bearing the No under the Act, the said certificate being still in force;Whereas the above bounden is required by Section 6/6-A/8 of the Act to obtain from the Superintendent of Taxes certain forms (hereinafter referred to as the said forms) for use for the purpose of certain concession with regard to tax payable under the Act;And whereas the above bounden has been required by the Superintendent of Taxes to furnish security for the said sum for the purpose of security the proper realisation of the tax payable under the Act, the proper custody and use of the said forms and indemnifying the Government against all loss, costs, or expenses which the Government may, in any way suffer sustain or pay by reason of the omission, default or failure of the above bounden or any person or persons acting under or for him

to pay such in the manner and by the time provided by or prescribed under the Act to keep in proper custody and make proper use of the said form; Now the condition of the above written bond is such that if the above bounden, his heirs executors, administrators and legal representatives or any person acting under or for him pays the full amount of tax payable by him under the Act in the manner and by the time provided by or prescribed under the Act on demand by any authority prescribed in or under the Act, such demand to be in writing and to be served upon the above bounden, his heirs, executors administrators and legal representatives or any person acting under or for him in the manner provided by or prescribed under the Act and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay tax under the Act/until such time as the above bounden renders to the Superintendent of Taxes a satisfactory account of the use or, as the case may be, of the surrender, of the said forms in accordance with the provisions of the Act and the rules thereunder, be caused by reasons of any Act, omission, default, failure or insolvency of the above bounden or of any person or persons acting under or for him then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force; And it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding-up or the final cessation of the liability under the Act or the rules prescribed thereunder, the establishment of the intended business to which the said forms relate and registration of the business so established under the Act of the above bounden this bond shall remain with the Superintendent of Taxes or any officer duly authorised by him in this behalf for twelve years from the occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses that may have sustained, incurred or paid by the Government owing to the Act, omission default, failure or insolvency of the above bounden or any person or persons acting under or for him or the above bounden's heirs, executors administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding-up or final cessation of his liability under the Act or the Rules prescribed thereunder the establishment of the intended business and registration thereof under the said Act: Provided always that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue. In witness whereof the said (full name) has herein to set his hand this day of..... Signed and delivered by the above named in the presence of-

1.

.....Signature

2.

.....Status I, hereby declare myself surety for the above bounden and guarantee that he shall do and perform all that, the has above undertaken to do and perform, and in case of his omission, default or failure therein, I hereby bind myself to forfeit to the Governor of Assam exercising the executive power of the Government of the State of Assam (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the context, include

his successors-in-office and assigns including any authority appointed under Section 8 of the Assam Sales Tax act, 1947) the sum of Rupees (amount in figures followed by amount in words) (hereinafter referred to as "the said sum") in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Superintendent of Taxes to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure; And I agree that the Government may, without prejudice to any other right or remedies of the Government, recover the said sum from me as an arrear of land revenue; And I also agree that I shall not be at liberty to terminate this suretyship except upon giving to the Superintendent of Taxes six calendar months notice in writing of my intention so to do, and my liability under this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months. Signature of Surety Date.....

In the presence of-

1. Signature.....Date.....
2. Signature.....Date.....

Permanent address : Central Sales Tax Act, 1956-Notification U/S 8 (5) (Published in the Assam Gazette Extraordinary, Dated 12.6.1998 pp 961-62) Notifications No. FTX-127/86/Pt-II/8. - In exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956), the Governor of Assam, in the public interest, is pleased to direct that no tax on "Supari (dried betel nuts) and betel nuts for conversion into Supari" under the aforesaid Act shall be payable by any dealer having his place of business in the State of Assam, in respect of any sale by him from any such place of business in the course of inter-State trade or commerce, subject to the condition that such goods have been bought in the State of Assam on payment of tax under the Assam General Sales Tax Act, 1993. This shall come into force on the date of its publication in the Official Gazette.