

The Rajasthan Sales Tax Rules, 1995

RAJASTHAN

India

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The Rajasthan Sales Tax Rules, 1995 Published vide Notification No. F4 (25) FD/Gr.4/92-part 2, dated 17th August, 1995, page 97(128), brought into force from 1-10-1995 G.S.R. 52. - In exercise of the powers conferred by section 99 of the Rajasthan Sales Tax Act, 1994 (Rajasthan Act No. 22 of 1995); the State Government hereby makes the following rules, namely:-

Chapter I Preliminary

1. Short title and commencement.

- These rules may be called the Rajasthan Sales Tax Act, 1995 and shall come into force on such date as may be notified by the State Government in the [Official Gazette.] [Came into force on 1-10-1995 vide Notification dated 5-9-1995.]

2. Definitions.

(1) In these rules, unless the context otherwise requires:- (a) "Act" means the Rajasthan Sales Tax Act, 1994; (b) "Chairman" means the Chairman of the Tax Board appointed by the State Government and includes a member holding charge of the post of Chairman; (c) "Form" means a form appended to these rules; (cc) ["Member" means the member of Tax Board appointed by the State Government and includes Chairman of the Tax Board.] [Inserted by Notification dated 24-4-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 28-4-1998, page 17-3, w.e.f. 28-4-1998.] (d) "Registrar" means the Registrar of the Tax Board appointed by the State Government and includes any officer with respect to such functions and duties of the Registrar as may be assigned to him by the Chairman; (e) "Representative" or "Authorised Representative" means-(i) a person authorised in writing by a dealer or a person to appear on his behalf before any officer appointed or authority constituted, under the Act; or (ii) a person authorised in particular or in

general by the Commissioner or a Deputy Commissioner, to appear in behalf of the Commissioner, officer or authority before any officer appointed or authority constituted, under the Act;(f)"Section" means a section of the Act;(g)"State Government" means the Government of Rajasthan;(h)"Treasury" means a Government Treasury in the State of Rajasthan and includes a sub-treasury;(2)Words and expressions defined in the Act and not defined in these rules shall have the meaning respectively assigned to them under the Act.

Chapter II

Assessing Authorities, Appellate Authorities, their Appointment and Jurisdiction

3. Assessing Authorities and their jurisdiction.

(1)The Assistant Commissioner or the Commercial Taxes Officer shall be the assessing authority for the area as determined by the Commissioner, and such area shall be called his "Circle".Explanation. - For the purposes of this rule, the circle may include part of the State or whole of the State.(2)The Assistant Commercial Taxes Officer, subject to his pecuniary Jurisdiction, shall be the assessing authority for the part of the circle, as may be determined by the Commissioner, and such part of the circle shall be called his "Ward".Explanation. - For the purposes of this rule, the ward may include the part of the circle or whole of the circle.(3)The Jurisdiction of an assessing authority shall be determined with reference to the "principal place of business" of the dealer as declared by him under sub-section (1) of section 21 of the Act.(4)In case of a non-resident dealer, the officer empowered under sub-section (2) of section 21 of the Act shall be his assessing authority.(5)The officers posted in the Anti-Evasion Wing of the flying squad of the Commercial Taxes Department shall exercise jurisdiction over such dealers, in such areas and with respect to such matters, as may be determined by the Commissioner.(6)In case of any doubt or dispute regarding jurisdiction of an assessing authority of officer, the Commissioner shall decide which assessing authority of officer shall have jurisdiction over the dealer and his decision shall be final.

4. Distribution of business amongst various assessing authorities in a circle.

(1)Where there are more than one assessing authorities in a circle, the distribution of business amongst them shall be such as may be determined by the Commissioner.(2)Notwithstanding anything contained in sub-rule (1), the assessment of a dealer falling within the pecuniary jurisdiction of an Assistant Commercial Taxes Officer in circle shall be made by such Assistant Commercial Taxes Officer. However, any such assessment, if made by the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, of that circle, shall not be invalid.

5. Appellate Authorities.

- An Officer not below the rank of the Deputy Commissioner of Commercial Taxes Department Appointed as such by the State Government shall be the appellate authority for hearing the appeals

under section 84 of the Act, and shall hear appeals arising in respect of the whole of the State or in respect of such part thereof, as may be determined by the Commissioner.

6. Jurisdiction and distribution of business amongst other officers.

- The jurisdiction and distribution of business amongst the officers of the Commercial Taxes Department not below the rank of the Deputy Commissioners, other than those covered under rule 5, appointed by the State Government for carrying out the purposes of the Act, shall be such as may be determined by the Commissioner, and the area under the jurisdiction of a Deputy Commissioner (Administration) or a Deputy Commissioner (Administration) Anti-Evasion, shall be called his "Administrative Zone" or "Anti-Evasion Zone", as the case may be.

7. The Tax Board and its members.

(1)The Tax Board shall consist of a Chairman and [such members] [Substituted by Notification dated 24-4-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 28-4-1998, page 17-3, w.e.f. 28-4-1998.], as may be determined by the State Government, for the proper discharge of the functions and duties conferred upon it, under the Act or any other Act.(2)The Chairman shall be a member of the Super-time Scale of the Indian Administrative Service Rajasthan cadre not below the rank of an Additional Secretary to the Government of India, and shall be appointed by the State Government.(3)[One or more members] [Substituted by Notification dated 24-4-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 28-4-1998, page 17-3, w.e.f. 28-4-1998.] of the Tax Board shall be appointed out of the members of the Rajasthan Higher Judicial Service, being [x x] [Deleted by Notification dated 24-4-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 28-4-1998, page 17-3, w.e.f. 28-4-1998.] the Senior District and Sessions Judges or shall be an eminent Advocate fit for appointment as a Judge of the High Court.(4)[One or more members] [Substituted by Notification dated 24-4-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 28-4-1998, page 17-3, w.e.f. 28-4-1998.] of the Tax Board shall be appointed from amongst the members of the super-time/selection scale of the Rajasthan Commercial Taxes Service.(5)Other members of the Tax Board shall be appointed out of the members of the Super-time/Selection Scale of Indian Administrative Service/the Rajasthan Administrative Service/ Rajasthan Commercial Taxes Service.(6)Subject the the age of superannuation, the Chairman and members of the Tax Board shall ordinarily be appointed for a period of three years. The Advocate member shall not continue in office as such member after attaining the age of 58 years:[Provided that the term of office of the members appointed from Rajasthan Administrative Service/Rajasthan Commercial Taxes Service may be extended upto a maximum of sixty years of age, by the State Government on the recommendation of the Committee, comprising of the following :-

1. The Chief Secretary to the Government of Rajasthan;

2. Principal Secretary/Secretary, Finance Department Government of Rajasthan; and

3. Chairman, Rajasthan Tax Board.]

(7)(a)The member of the Tax Board shall draw monthly salary and allowances as admissible to an officer of the Super time scale of the Indian Administrative Service.(b)The pension of members of the Tax Board on retirement shall be determined of the basis of the last pay and allowances drawn on the post of member.(8)Subject to the provisions of [sub-rule (6) and 7] [Substituted by Notification dated 20-4-2002, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 20-4-2002, page 13-2, w.e.f. 20-4-2002.], the terms and conditions of the service of the members appointed from the Indian Administrative Service, the Rajasthan Higher Judicial Service, the Rajasthan Administrative Service and the Rajasthan Commercial Taxes Service, shall, be regulated by the respective rules applicable to the members of that service.(9)The member referred to in sub-rule (5), when belonging to Indian Administrative Service/Rajasthan Administrative Service shall be appointed by the State Government, and if such member is appointed from the Rajasthan Commercial Taxes Service, the procedure of appointment shall be as per sub-rule (11).(10)The member of the Tax Board referred to in sub-rule (3) shall be appointed by the Government of the recommendation of a Committee consisting of the following:-

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| (i) The Chief Justice of the High Court of Judicature for Rajasthan. | Chairman |
| (ii) The Chairman of the Rajasthan Public Service Commission. | Member |
| (iii) The Chief Secretary to the Government of Rajasthan. | Member |
| (iv) The Chairman of the Tax Board. | Member |
| (v) The Secretary to the Government, Finance Department, Rajasthan. | Member Secretary: |

[Provided that the committee while making selection of the Advocate as referred to in sub-rule (3) shall also have regard to the candidate's adequate knowledge of sales tax laws and his experience in conducting of sales tax cases before various judicial authorities in Rajasthan] [Inserted by Notification dated 24-4-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 28-4-1998, page 17-3, w.e.f. 28-4-1998.](11)The member of the Tax Board referred to in sub-rule (4) shall be appointed by the Government of the recommendation of a committee consisting of the following:-

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| (i) The Chief Secretary to the Government of Rajasthan. | Chairman |
| (ii) The Chairman of the Tax Board | Member |
| (iii) The Secretary to the Government, Finance Department, Rajasthan. | Member Secretary: |

(12)Subject to the provisions contained in sub-rule (6) a subsequent extension in the period of the appointment-(a)of the Chairman and the member referred to in sub-rule (5) may be granted by the State Government;(b)of the member referred to in sub-rule (3), may be granted by the State Government on the recommendation of the committee constituted under sub-rule (10); and(c)of the member referred to in sub-rule (4), may be granted by the State Government on the recommendation of the committee constituted under sub-rule (11).

8. Headquarter of the Tax Board and its functions.

(1)The headquarters of the Tax Board shall be at Ajmer with a Bench at Jaipur. Subject to the directions of the State Government, any Bench of the Tax Board shall hold its sitting at its headquarters or at such place or places as may be considered fit by the Chairman.(2)The functions of the Tax Board under the Act and the rules may be discharged by any of the members sitting in single Bench, or in a Bench of Two or more members as may be constituted by the Chairman.(3)The Chairman shall be competent to transfer a pending appeal from one bench to another.(4)There shall be a registrar of the Tax Board who shall exercise such powers and discharge such functions, as may be assigned to him by the Chairman.[Chapter II-A] [Inserted by Notification dated 31-7-2003, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 4-8-2003, page 47-6, w.e.f. 4-8-2003.] Settlement Board

8A. The Settlement Board and its members.

(1)The Settlement Board shall consist of a Chairman and two or more members, as may be appointed by the State Government.(2)The Chairman shall be a retired judge of the High Court or a serving or retired officer of the Indian Administrative Service, Rajasthan Cadre, not below the rank of Principal Secretary.(3)One or more members of the Settlement Board shall be appointed from amongst the retired selection/super time scale officers of the Indian Administrative Service, Rajasthan Cadre, having experience of sales tax laws.(4)One or more members of the Settlement Board shall be appointed from amongst the retired selection/super time scale officers of the Rajasthan Commercial Taxes Service, who has served as member of the Tax Board.(5)The Chairman and the members of the Settlement Board shall ordinarily be appointed for a period of one year, which may further be extended by the State Government for one year at a time but not exceeding three years in all.(6)Where the Chairman of the Settlement Board is a retired judge of the High Court or a retired member of the Indian Administrative Service, he shall draw fee per sitting as may be determined by the State Government. In case the Chairman is a serving member of the Indian Administrative Service, Rajasthan Cadre, he shall draw salary and allowances as may be admissible to him but he shall not be entitled to draw any sitting fee.(7)The member of the Settlement Board, shall draw fee per sitting as may be determined by the State Government.(8)The State Government at any time, in the public interest, may revoke the appointment of the Chairman or the members.(9)There shall be a Secretary of the Settlement Board appointed by the State Government, from the selection/super time Scale officers of the member of the Rajasthan Commercial Taxes Service, who shall exercise such powers and discharge such functions as may be assigned to him by the Chairman.

8B. Headquarters of the Settlement Board and its functions.

(1)The Headquarters of the Settlement Board shall be at Jaipur. Subject to the direction of the State Government, the Board shall hold its sittings at such place or places as may be considered fit by the Chairman.(2)The Functions of the Settlement Board under the Act and Rules shall be discharged by a bench consisting of the Chairman and at least two members.

8C. Power and Authority of the Settlement Board.

(1)The Settlement Board shall entertain applications to resolve the dispute relating to outstanding demand of tax, or arrears of tax, interest or penalty payable under the Rajasthan Sales Tax Act, 1954, Rajasthan Sales Tax Act, 1994 or the Central Sales Tax Act, 1956, on fulfilment of the following conditions, namely:-(i)There shall be an outstanding demand of tax, interest or penalty in dispute in any appeal, revision, writ or any suit pending before any competent authority or court such as the Supreme Court, High Court, Tax Board. Board of Revenue, Dy. Commissioner (Appeals), or any Civil or Criminal Courts within the State or outside the State;(ii)The outstanding demand of tax, or arrears of tax, interest or penalty shall not be less than rupees one lac for each order;(iii)That at least a period of three years shall have expired from the date of creation of such dispute of tax, or arrears of tax or interest or penalty.Explanation. - (i) Tax shall mean tax by whatever name called, payable by the dealer or person under the Rajasthan Sales Tax Act, 1954, Rajasthan Sales Tax Act, 1994 or the Central Sales Tax Act, 1956 but does not include the tax collected or charged;(ii)Penalty shall mean penalty imposed on a dealer or person under the Acts referred to in (i) above; and(iii)Interest payable by a dealer or person under the Acts referred to in (i) above, as determined for delayed payment or non payment of tax.(2)An application in duplicate along with an affidavit, in support of assertions made for settlement of dispute shall be submitted to the Settlement Board by a dealer or person or legal heir, successor, assignee or nominee of such dealer or person. The applicant shall make separate applications for each order.(3)Every such application shall be accompanied with a proof of deposit of fee of rupees five thousand and also proof of withdrawal of appeal, revision, writ or any other pending proceedings.(4)On receipt of an application, the Settlement Board shall send a copy thereof to the assessing authority or the officer concerned and to call upon to furnish the relevant records along with its comments. The assessing authority or the officer concerned shall submit the comments and records within fifteen days from the receipt of such requisition and shall not proceed to recover such amount till the matter is pending before the Settlement Board.(5)The Settlement Board, after verifying the facts of the case and the record, shall issue a notice, to the applicant to appear before it.(6)The Settlement Board shall adopt summary procedure for the disposal of the cases and the Advocates or the Tax Consultants, unless specially permitted by the Board under exceptional circumstances recorded in writing, shall not appear in any proceedings before it.(7)The Settlement Board shall not interpret the Sales Taxes Laws and applicability of tax, penalty or interest while settling the disputes.(8)The Settlement Board shall, after giving an opportunity of being heard to the applicant and also to the assessing authority or the officer concerned or such officer as may be authorized by the Commissioner and after having examined the records, determine by an order in writing an amount to be deposited by the applicant in lieu of outstanding demand of tax. or arrears of tax, interest or penalty in dispute for settlement and send a copy thereof to the applicant, the assessing authority or officer concerned and the Commissioner, Commercial Taxes.(9)The Order of the Settlement Board passed under sub-rule (8) shall be by majority and it shall be final and shall not be called in question in any civil court or any other authority.(10)The Settlement Board shall, as far as possible, decide the application within a period of six months from the date of its filing and if a case is adjourned thereafter, the reasons shall be recorded in writing for each of such adjournment.(11)The amount determined in lieu of outstanding demand of tax. or arrears of tax, interest or penalty in dispute shall be deposited within 30 days into a Government Treasury or a Bank authorized to receive money prescribed for deposit of tax under

the Act after the order has become conclusive and final.(12)In case the applicant fails to deposit the amount determined by the Settlement board in the stipulated period, the whole of the outstanding demand shall be recoverable forthwith.

Chapter III

Exemption from Tax

9. Exemption, Certificate of exemption and fee for exemption.

(1)Where the State Government by issuing a notification under section 15 of the Act, exempts from tax the sale or purchase of any goods or class of goods or any person or class of person or class of persons on the condition of obtaining a certificate of exemption, it shall be necessary for the person claiming such exemption to obtain a certificate of exemption in the specified manner and in the absence of such certificate, such exemption shall not be allowed.(2)Notwithstanding anything contained in these rules, the State Government may, by issuing a notification in the official Gazette, specify the amount of exemption fee and the mode of its payment, for claiming exemption from tax.

10. Application for certificate of exemption.

(1)An application by a dealer for obtaining a certificate of exemption shall be submitted in form ST 1 to the assessing authority within 60 days from the date of issue of the notification concerned or within 60 days from the date of the commencement of the business, whichever is later, and such application shall be accompanied by a copy of the Treasury receipt/Bank challan in form ST 10 through which the fee specified for grant of such exemption has been deposited.(2)Where an application under sub-rule (1) is not filed in the time prescribed, the assessing authority may on sufficient grounds condone the delay on payment of a late fee of rupees two hundred for a year or part thereof.(3)[where the assessing authority, after such inquiry as he may deem fit, is satisfied that the information given in the application is correct, the fee, if any. as correctly been deposited and the applicant is entitled to exemption, he shall issue a certificate or exemption in Form ST 2 within thirty days from the date of receipt of the application.] [Substituted by No. 10(14) FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998.](4)Subject to the provisions of sub-rule (5), the period of exemption shall be as specified in the notification issued in this behalf.(5)No certificate of exemption shall be issued with, retrospective effect, where the dealer fails to satisfy the assessing authority that the tax has been collected or charged by him till the date of issue of such certificate.

11. Application for entry in certificate of registration.

(1)Where any goods or class of goods are exempted from any on the condition of their being recorded in the registration certificate of a dealer, an application on plain paper for entering such exemption in the registration certificate shall be filed before the assessing authority within 60 days from the date of issue of the such notification or the commencement of the business, whichever is later.(2)Where an application under sub-rule (1) is filed after the time prescribed, the assessing

authority may on sufficient ground condone the delay on payment of a late fee of rupees two hundred for a year or part thereof.(3)The entry in the registration certificate on acceptance o such application shall have effect from the date of the notification of the commencement of the business, as the case may be except in a case where the dealer has collected or charged tax on the sales of such goods.

12. [Option to works contractors to get exemption from tax. [Substituted by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001.]

(1)In case of works contracts, as may be notified by the State Government, a contractor may opt for Automatic Exemption Fee in lieu of tax payable for each of such works contract.(2)Where the contractor exercises option under sub-rule (1), a specific clause to this effect shall have to be incorporated in the contract entered by him with the awarder or in the alternate he should submit an undertaking to this effect, in the following format duly executed by him and the awarder.UndertakingI (name of contractor)..... (address), having RST/CST Nos.....do hereby declare that I had been assigned works contract relating to (description of the works contract), for Rs.....(mention contract amount) by..... (name and address of the awarder), vide work order No..... dated.....do hereby opt for the Automatic Exemption Fee under this rule and undertake to pay the notified exemption fee for the said contract and also in respect of the additional work assigned to me.I(name of the awarder),.....(address), do hereby undertake to deduct from each of the payment made to the contractor, in respect of the above works contract awarded to him including any additional work assigned to him, the exemption fee at the rate notified by the State Government from time to time.

Signature of the Awarder Signature of the Contractor

Seal of the Awarder

(3)A copy of such contract or the undertaking shall be furnished to the Assistant Commissioner or the Commercial Taxes Officer of the area where the office of such awarder is situated or any other officer authorised by the Commissioner. by the awarder within one month from the date of such contract. Moreover, a copy of such contract or the undertaking shall also be sent by the awarder to the assessing authority of the contractor in this period.(4)The Automatic Exemption Fee for such works contracts, as notified by the State Government from time to time, shall be payable by the contractor in the following manner(a)Where an awarder is a Department ol the State Government, a corporation, a public undertaking, a cooperative society, a local body, an autonomous body, a Trust or a private or public limited company, such awarder shall deduct automatic exemption fee at such rate as notified by the State Government from time to time, from each bill of payment to be made in any manner to such contractor, and all the provisions of payment of tax provided in these rules for such contractors shall mutantis mutandis apply.(b)In the case of a contract covered by clause (a), where the contractor has already received some payments against the works from the awarder before exercising the option under sub-rule (1), he shall deposit the notified exemption fee duly computed on the payments already received by him with interest at the rate of two percent per

month within thirty days of exercise of such option. Failure to deposit such amount in the stipulated period will debar the right to opt for exemption fee.(c)In case, the awarder is not covered by clause (a), the automatic exemption fee shall be payable by the contractor in equal monthly installments in the period not exceeding the period of contract. However, the first of such installment shall be deposited within thirty days, of the commencement of the work under the contract.(5)If the whole of the receipts of the contractor during the year are covered under exemption fee under this rule, the assessments of such contractor would be finalised on the basis of duly filed annual return in Form ST 5A and the contractor will not be required to appear before the assessing authority for such assessment.] [Inserted by Notification dated 20-4-2002, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 20-4-2002, page 13-2, w.e.f. 20-4-2002.]

13. Duration of certificate of exemption.

(1)The certificate of exemption once granted under rule 10 or 12, shall remain valid for the period specified in such certificate, unless it is rectified, revoked or cancelled earlier or the business is discontinued.(2)Where under a notification, a certificate of exemption is issued on the condition of payment of an annual fee, it shall continue to be valid or subsequent years if such fee is paid within a period of three months from the commencement of the relevant assessment year and if such exemption is not otherwise withdrawn.(3)Where a fee for certificate of exemption is not paid within the prescribed time, the certificate of exemption may not be cancelled in case the dealer-(a)pays the exemption fee with penalty equal to double the amount of such fee; and(b)pays the amount of tax, where such tax has been collected or charged by him for the assessment year for which the fee was required to be paid.

14. Cancellation of certificate of exemption.

- The assessing authority may, after giving the dealer a reasonable opportunity of being heard, cancel such certificate of exemption where it has been obtained by misrepresentation or fraud or any of the conditions laid down in the rules or the notification or specified therein has not been complied with or has been violated.

Chapter IV

Point at which Tax is Payable

15. Point of tax.

(1)The first point in the series of sales shall mean the first sale by a registered dealer in the State or such point in the series as may be notified by the State Government.(2)The last point in the series of sales shall be the sale in such series by a registered dealer to a consumer or to an unregistered dealer or to a registered dealer for purposes other than resale within the State.(3)The multiple point in the series of sales shall mean the sale in such series in the State by every registered dealer.(4)Unless otherwise specifically directed by the State Government by a notification, the tax payable under section 4 of the Act shall be at the first point in the series of sales by successive dealers.

16. Point of Tax under Value Added Tax System.

- The tax under the Value Added Tax System shall be paid at the point in the series of sales within the State, as may be notified by the State Government.

Chapter V

Registration Certificate

17. Application for Registration.

(1)An application for grant of registration certificate under the Act shall be submitted by a dealer with reference to his principal place of business in Rajasthan to the authority competent to grant registration-(a)within thirty days from the day on which his turnover exceeds the limits laid down in section 3 of the Act or within thirty days from the date of commencement of these rules, whichever is later; or(b)within thirty days from the day on which an order or intimation for the execution of a works contract is received by a works contractor and his turnover of the goods involved in the execution of such contract is likely to exceed the limits laid down in section 3 of the Act.Explanation. - A dealer registered under the Rajasthan Sales Tax Act 1954, shall not be required to get fresh registration certificate.(2)Every application for registration certificate shall be in duplicate in form ST 3 completed in all respects and duly verified and shall be accompanied by a treasury receipt/Bank challan in form ST 10 or other proof of the payment of fee payable under the Act as per order of the authority competent to grant registration.(3)An application under sub-section (5) of section 18 by a holder of a provisional certificate or registration shall be filed in duplicate in form ST 15 within thirty days from the day on which he starts selling goods manufactured by him, and the authority competent to grant registration or the assessing authority, as the case may be, shall make the following endorsement in the office copy of the provisional certificate of registration under intimation to the dealer:-"As the manufacture has started selling goods manufactured by him with effect from....., his certificate of registration shall be deemed to be a certificate issued under section 17 with effect from.....(Signature and seal of the Officer making the endorsement)

18. Issue of a registration certificate.

(1)(a)The application filed for grant of registration certificate shall invariably be disposed off by the authority competent to grant registration within a period of thirty days from the date of its receipt.(b)[Notwithstanding anything contained in clause (a), the authority competent to grant registration, after being satisfied that the application for registration is complete in all respect and the requisite security under the Act has been tendered, shall issue certificate of registration in Form ST 4 on the same day with specific remarks that such registration certificate shall be valid for a period of forty five days from the date of issuance.] [Substituted by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001.](c)[When a registration certificate is issued under clause (b), the authority competent to grant registration or the assessing authority, shall within forty five days, conduct an enquiry to verify the facts and statements made in the application for registration. In case the enquiry reveals,

that the facts and statements in the application form are false or the same could not be verified due to non co-operation of the applicant dealer, the authority competent to grant registration certificate or the assessing authority may after affording such dealer an opportunity of being heard, suspend the validity of such registration certificate or cancel such certificate of registration. Unless so cancelled, such registration certificate shall, automatically, be treated as permanent after the expiry of the forty five days of its issuance.] [Substituted by Substituted by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001.](2)The security required to be furnished under section 23 shall be in such form as may be prescribed in rule 69.(3)A registration certificate issued hereunder shall not be transferable and when the holder of such a certificate is succeeded by another person on account of transfer of business or otherwise, a new certificate of registration shall be applied for by such successor, if not already registered, as provided in the Act.(4)If a registration certificate is lost or misplaced or accidentally destroyed, a duplicate may be issued by the authority competent to grant registration or the assessing authority, as the case may be, on an application by the dealer in writing on a plain paper accompanied by the receipt for the payment of a fee of rupees twenty five.(5)Subject to the provisions of sub-rule (6), a registration certificate shall cover only one place of business specified therein.(6)Where a dealer has more than one place of business, not being merely a godown or warehouse, the registration certificate shall be issued for the principal place of business as declared by the dealer in the application for registration and for each such other place of business, a certified copy of the registration certificate to be known as the Branch certificate of registration, shall be obtained by the dealer on payment of a fee of Rs. twenty five for each copy.(7)The authority competent to grant registration or the assessing authority, as the case may be, shall while issuing the Branch certificate of registration, mention therein as well as in the original certificate of registration, full address of such other place (s) of business alongwith the name and style in which such business is carried on, and in the case where such other place (s) of business is/are outside his jurisdiction, shall send a copy of the Branch certificate of registration within 15 days from the date of the issue of such certificate, to the Assistant Commissioner/Commercial Taxes Officer in whose jurisdiction such place (s) of business is/are situated.(8)The Branch certificate of registration shall be valid as a certificate of registration for the place of business mentioned therein, so long as the original certificate of registration is valid.(9)The Commissioner, if satisfied, may by a notification, direct the assessing authorities to issue computerised/new registration numbers or/and registration certificate, to the dealers.(10)Within thirty days from the date of publication, all registered dealers shall submit their registration certificate to their assessing authorities for issuance of new numbers. On receipt of the application the assessing authority shall verify the particulars furnished by the registered dealer and may require further particulars or informations as it deems fit.(11)The assessing authority shall issue the new registration certificate within thirty days from the date of application or from the date the particulars or information is furnished but not later than forty-five days from the date of application.(12)Unless any other date is notified by the Commissioner, the old registration certificate shall stand cancelled, after expiry of the said period of forty-five days.

Chapter VI

Return of Turnover

19. Return of turnover.

(1)The return referred to in section 26 shall be submitted in such form as may be prescribed in sub-rule (4). The return shall be-(a)signed by the dealer himself or his authorized agents;(b)verified in the manner indicated therein;(c)accompanied by a treasury receipt/bank challan for the deposit of tax as required under section 25; and(d)accompanied by form ST 17 (A) of goods sold within the State against declaration forms.[Provided that if the return is filed electronically, the return shall:-(a)contain details of the tax deposited in the space provided for the purpose in the return, in lieu of treasury receipts/Bank Challans;(b)be verified in the manner indicated therein;(c)be accompanied by Form ST-17A of goods sold with the State against declaration Forms; and(d)be accompanied with all required enclosures except the statutory declaration Forms and the documents in support of any claim of set-off.](2)The dealer may file the return before the assessing authority concerned or send it by registered post [or may be filed electronically, and for this purpose the Commissioner, (Commercial Taxes Department or any Officer authorized by him shall issue password on the application of the dealer exercising such option.] [Inserted by Notification No. G.S.R. 95, dated 20.2.2006 (w.e.f. 1.10.1995).](3)If any return is not complete as required under sub-rule (1), the assessing authority shall afford the dealer an opportunity of being heard before deciding whether cognizance of such return is to be taken or not.(4)(a)In the case of grant of a new certificate of registration to a dealer, he shall be required to file the return in form ST 5-(i) a return for each quarter, if any, for the period prior to the date of the grant of the certificate of registration, within thirty days from the day on which such certificate of registration is delivered to him; and(ii) a return for each quarter of the remaining part of the assessment year within thirty days of the close of each quarter.(b)In the case of a registered dealer not covered by clause (a) above, the return in form ST 5 shall be filed by him for each quarter of the assessment year not later than thirty days, of the end of each quarter, where the tax liability both under the Rajasthan Sales Tax Act, 1994 and the Central Sales Tax Act, 1956 exceeds Rupees twenty thousand in the previous assessment year.Explanation. - Quarter means the period of three months ending on 30th June, 30th September, 31st December or 31st March.(bb)[Notwithstanding anything contained in clause (b) or (c) of this sub-rule, where a registered dealer dealing exclusively in one or more casual commodities and who deposits tax at the checkpost, every time the goods are despatched, may file his return in Form ST 5-A annually within the time prescribed under this Rule] [Inserted by Notification dated 12-3-1997, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 12-3-1997, page 430, w.e.f. 12-3-1997.](c)Every dealer shall file, within [nine] [Substituted by No. F4 (74) FD/TaX-DIV/952-39, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-103, w.e.f. 9-7-1998.] months of the end of the relevant financial year, an annual return in form ST 5A. Inserted by No.4 and [However the return in form ST 5-A assessment year 1995-96 and 1996-97 may be filed upto 31-12-1996 and 31-12-1997] [Substituted by Notification dated 16-1-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 24-1-1998, page 477-3. w.e.f. 24-1-1998.].(d)[every registered dealer who deals exclusively in generally exempted and/or tax paid goods and if his turnover exceeds Rupees 15 lac in a year, and in case of voluntary registration of such dealer irrespective of his turnover, shall file within nine months of the end of the relevant financial year, an annual return in Form ST 5-A] [Inserted by No. 10(14) FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998.].(e)[Notwithstanding anything contained in this sub-rule,

every dealer other than a manufacturer, dealing exclusively in sales- tax paid and or sale tax exempted goods, shall be required to file an annual return in Form ST 5B, within nine months of the end of the relevant financial year.] [Inserted by No. F4 (74) FD/TaX-DIV/952-39, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-103, w.e.f. 9-7-1998.](f)[Notwithstanding anything contained in this sub-rule, every dealer other than a manufacturer or a dealer required to pay tax monthly, shall be required to file an annual return in Form ST 5C, within nine months of the end of the relevant financial year.] [Inserted by Notification dated 26-3-1999, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 26-3-1999, page 515-121, w.e.f. 26-3-1999.](5)Notwithstanding anything contained in sub-rule (4), where the business of a dealer is closed or transferred, he shall, within thirty days of such closure or transfer, submit a return in Form ST 5A for the period from the beginning of the financial year in which such closure or transfer has taken place, upto the date of such closure or transfer.(6)Notwithstanding anything contained in sub-rule (4), no return shall be required to be filed by a registered dealer-(a)who effects sales exclusively by way of transfer of the right to use goods and opts for exemption from tax on the payment of the exemption fee as notified by the government, or(b)who is a works contractor and exclusively under-takes the execution of contracts relating to building, road, dam, bridge, canal or other notified work and opts for exemption from tax on payment of exemption fee as notified by the State Government.(7)where a dealer has more than one place of business, he shall include in the return, the turnover of the principal place of business as well as the turnover of all other places of business and such return shall be filed by him before his assessing authority and he shall also intimate the details of turnover of each place of business on a plain paper to the Assistant Commissioner/Commercial Taxes Officer, in whose jurisdiction such places of business are situated.(8)[where a dealer discovers any omission or error in any return furnished by him, he may furnish a revised return within nine months of the end of the relevant financial year.] [Inserted by No. 10(14) FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998.]

20. Return by notified dealers.

- Notwithstanding anything contained in rule 19, registered dealers, exclusively dealing in specified commodities and subject to such conditions as may be notified by the State Government, shall file an annual return in form ST 5A within seven months from the end of the financial year.

21. Requisition of return from an unregistered dealer.

(1)The Assistant Commissioner, the Commercial Taxes Officer or the Assistant Commercial Taxes Officer having jurisdiction, may be a notice in form ST 12A, require any unregistered dealer to furnish within a period as may be specified in the notice, a return or returns in form ST 5 or ST 5A as the case may be, in respect of any period, specified in the notice; however, such notice shall not be with respect to any period prior to five years from the date of issue of such notice.(2)On the service of the notice under sub-rule (1), the dealer concerned shall file the return or returns as directed in the notice, and where he fails to do so, he shall be liable for action under the Act.

22.

[Deleted.] [Deleted by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001.]

Chapter VII

Concessions and Declaration forms

23. Furnishing of declaration forms for claiming concessions.

(1)(a)A dealer, who claims exemption from the payment of tax or payment of tax at a concessional rate or non-liability to pay tax, on the sales made to a registered dealer of goods-(i)for resale within the State; or(ii)for sale in the course of inter-state trade or commerce; or(iii)for being used as raw material under sub-section (1) of section 10; or(iv)for being used as processing articles under sub-section (3) of section 10; or(v)for being used or disposed off in accordance with any condition specified in a notification;shall obtain a declaration form from the purchasing dealer in form ST 17 duly filled in and signed, and shall furnish all such declaration forms to his assessing authority.(b)A dealer, who claims exemption from payment of tax on sale of goods to another dealer on the ground that the sale of such goods is a sale in the course of export of those goods out of the territory of India within meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall furnish to his assessing authority a declaration in form ST 17 B, duly filled in and signed by the exporter.(2)A dealer may furnish the declaration forms referred to sub- rule (1) before his assessing authority-(a)either with the return or returns to be filed under rule 19; or(b)at the time of assessment; or(c)[within such further time as the assessing authority may allow but not exceeding four months from the date of assessment or upto the date of expiry of period of limitation for such assessment, whichever is later] [Substituted by Notification dated 14-6-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 16-6-2001, page 142, w.e.f. 16-6-2001.]:[Provided that where the assessment have been completed by 31.3.2002 and extended time, if any, as mentioned in clause (c) has also expired, the assessee shall furnish the declaration form upto 31.3.2003] [Substituted by Notification dated 20-1-2003, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 22-1-2003, page 525-3, w.e.f. 22-1-2003.][Provided also that where the assessments have been completed by 31.03.2004 and extended time, if any, as mentioned in clause (c) has also expired, the assessee shall furnish the declaration forms up to 31-12.2004.] [Inserted by Notification dated 12-7-2004, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 12-7-2004, page 180, w.e.f. 12-7-2004.](3)[A declaration form referred to in sub-rule (1), may cover all transactions of sales made to a registered dealer in one assessment year.] [Substituted by Notification dated 12-3-1997, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 12-3-1997, page 430, w.e.f. 12-3-1997.](4)The articles referred to in sub-section (3) of section 10 which a registered dealer may purchase, shall be the articles intended for use by him as processing articles (other than raw materials) such as plant, machinery, equipment, tools, stores, spare parts and accessories in the manufacture or processing of goods for sale or in the mining or in the generation or distribution of electricity.(5)Blank declaration forms ST 17 and ST 17B shall be obtained from the Assistant Commissioner or Commercial Taxes Officer having jurisdiction or from

the assessing authority or any other officer authorized by the commissioner, as the case may be, on payment in Government treasury, authorized bank or the office of the issuing authority, a sum of Rupees fifty for each book containing twenty five declaration forms. Explanation. - The Assistant Commissioner, the Commercial Taxes Officer or the assessing authority or any other Officer authorized by the Commissioner, as the case may be, who issues the declaration forms shall be known as the issuing authority. (6)(a) For obtaining declaration forms referred to in sub-rule (1), the registered dealer shall apply in form ST 16 to the Issuing Authority stating his requirement of such forms and shall furnish such other particulars, statements, information and documents as the said authority may require for his satisfaction about the bona fide use of such forms issued to the applicant on previous occasions and the bona fide purpose to the applicant's present requirement of such forms. (b) If the applicant is found to have failed to comply with an order demanding initial or additional security under section 23, the issuing authority may reject the application. (c) The issuing authority may, for reasons to be recorded in writing, reject the application of the applicant, on being satisfied that he has not made proper use of such forms previously issued to him or that he does not require the forms applied for. (d) The issuing authority shall with-hold the issue of declaration forms to the applicant if he has defaulted- (i) in making payment of any outstanding demand; or (ii) in paying tax under the provisions of section 25; or (iii) in furnishing any return or returns in accordance with the provisions of section 26 and rule 19 of these rules; till such times as the defaults referred to in sub-clause (i), (ii) and (iii) are removed or made good; however, where the said authority in a particular case is satisfied that the interest of the State revenue so requires, it may, instead of with holding the declaration forms, issue such forms in such number and subject to such conditions and restrictions as may be considered reasonable. (e) Where the issuing authority does not proceed under clauses (b), (c) and (d), it shall issue the requisite number of declaration forms to the applicant or such lesser number of declaration forms which in its opinion, could satisfy the reasonable requirements of the applicant. (7) [All declaration forms shall be authenticated by the issuing authority with the date of issue and the period of its validity, while issuing the said forms to the dealer and such forms shall remain valid for three years from the date of issue or for such further extended period of one year, as may be permitted by the issuing authority.] [Substituted by Notification dated 26-3-1999, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 26-3-1999, page 515-121, w.e.f. 26-3-1999.] (8) No registered dealer to whom declaration forms are issued by the issuing authority shall either directly or otherwise, transfer the same to any other person. (9) Every registered dealer to whom declaration forms referred to in sub-rule (1) are issued by the issuing authority, shall maintain in part A of the register in form ST 16 A, a true and complete account of such forms received and shall also maintain in part B thereof a true and complete account of his purchases made on the strength of such forms. (10) Every registered dealer shall keep the declaration Forms received by him in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority and shall make appropriate entries in the remarks column of part A of the register in form ST 16A and shall take such further steps to issue public notice of theft, loss or destruction, as the assessing authority may direct. (11) The dealer who reports theft, loss or destruction from his custody of a blank or duly completed form, shall be required to furnish security by way of an indemnity bond against any possible misuse of the form, and where a form duly completed and signed is reported to have been stolen, lost or destroyed while in transit between the

purchasing dealer and the selling dealer or between the selling dealer and the assessing authority, the purchasing dealer or the selling dealer, as the case may be, shall be required to furnish security as aforesaid.(12)In the case of a purchasing dealer, security under sub-rule (11) be of such amount having regard to the circumstances of the case, as may be required by his assessing authority and shall be furnished to such authority with such period as may be directed.(13)Where the security under sub-rule (11) is to be furnished by the selling dealer, it shall be of such amount having regard to the circumstances of the case, as may be required by the assessing authority to whom such dealer has to submit the periodical returns of turnover and shall be furnished to such authority within such period as may be specified.(14)Security required under sub-rule (11) shall be furnished in form ST 32, in respect of all forms, declared as stolen, lost or destroyed.(15)Before furnishing of a declaration form to the selling dealer, the purchasing dealer, or any person authorised by him in this behalf shall fill in all the required particulars in the form and shall also affix his signature in the space provided in the form for the 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 handed over by him to the selling dealer.(16)No purchasing dealer shall furnish and no selling dealer shall accept a declaration form, which is-(i)forged or fake, or not obtained under sub-rule (6): or(ii)time-barred for being used under sub-rule (7); or(iii)reported stolen, lost or destroyed under sub-rule (10): or(iv)declared obsolete and invalid by the State Government under sub-rule (20),(17)Any unused declaration form or forms remaining in stock with a registered dealer on the permanent discontinuance or closure of his business, shall be surrendered by him to his assessing authority within a period of 30 days from the date of such discontinuance or closure.(18)A dealer, who claims to have made such sales as are envisaged in sub-rule (1) to another dealer, shall in respect of such claims produce before the assessing authority the portion marked "original" of the declaration form received by him from the purchasing dealer. In case of loss of the "original" foil of the declaration form, the assessing authority may permit the selling dealer to produce the "duplicate" foil thereof.(19)Where both the foils "original" and "duplicate" of a declaration form are lost, the selling dealer may obtain a duplicate declaration form from the purchasing dealer and the purchasing dealer shall record the following certificate thereon in red ink duly signed by him :-"I hereby declare that this is the duplicate of declaration form No..... signed on..... and issued to M/S..... on (date).....(Signature of the issuing/purchasing dealer)"(20)The State Government may, by notification in the Official Gazette, declare that forms of a particular series, design or colour shall be deemed obsolete and invalid for use with effect from such date as may be specified in the notification.

24. Power to dispense with furnishing of declaration forms in certain cases.

- Notwithstanding anything contained in rule 23, where the Commissioner, on an application made by a dealer within six months from the date of a fire, flood, riot or natural calamity beyond his control, and after making such enquiry as he may consider necessary, is satisfied that the dealer is not in a position to furnish all or any of the declaration forms prescribed under the said rule, on account of loss of such declaration forms due to fire, flood, riot or natural calamity beyond his control and it is not possible for him to obtain the duplicate declaration forms, may by an order in writing dispense with furnishing of such declaration forms with or without producing security under sub-rule (14) of rule 23.

Chapter VIII

Assessments, Demands and Incidental Matters

25. Deductions from turnover.

(1) For the purpose of determining the taxable turnover for levying tax under section 4 of the Act, the following amounts shall be deducted from turnover:-(a) all deduction provided in clause (42) of section 2; (b) all such sums allowed as discount or rebate in accordance with the terms of the contract, where the accounts show that the purchaser has paid only the sum originally charged less the discount or rebate; (c) the sale price of the goods returned to the dealer by the purchaser within a period of six months from the date of delivery thereof. (2) Subject to the provisions of sub-section (4) of section 56 when a hire-purchasing agreement does not fructify into sale, the dealer shall be entitled to claim refund of the tax paid by him on such hire-purchase within the period of six months from the date on which such agreement is cancelled. (3) In the case of a works contract, while determining the taxable turnover apart from the deductions provided under sub-rule (1), the amount of labour shall also be deducted from the total value of the contract. Explanation. - Where the amount of labour is not determinable from the accounts of a contractor, or is considered unreasonably high in view of the nature of the contract, the deduction towards labour charges shall be allowed by the assessing authority according to the limits laid down in column 3 for the type of contract specified in column 2 of the Table appended hereto :Table

S. No.	Type of contract.	Labour charges as a percentage of the gross value of the contract.
1.	Febrication and installation of plant and machinery.	25
2.	Febrication and Erection of structural works of iron and steel including febrication, supply and erection of iron trusses, purlins and the like.	15
3.	Febrication and installation of cranes and hoists.	15
4.	Febrication and installation of elevators (lifts) and escalators.	15
5.	Febrication and installation of rolling shutters and collapsible gates.	15
6.	Civil works like construction of buildings, bridges, roads, dams, barrages, canals and diversions.	25
7.	Installation of doors, door frames, windows, frames and grills.	20
8.	Supply and fixing of tiles, slabs, stones and sheets.	20
9.	Supply and installation of air conditioners and air coolers.	15
10.	Supply and installation of air conditioning equipments including deep freezers, cold storage plants, humidification plants and dehumidors.	15
11.		15

	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.	
	Supply and fixing of furnitures and fixtures,	
12.	partitions including contracts for interior decorators and false ceiling.	20
13.	Construction of Railway coaches and wagons on under carriages supplied by railway.	20
14.	Construction or mounting of bodies of motor vehicles and construction of trailers.	20
15.	Sanitary fitting for plumbing and drainage or sewerage.	25
16.	Laying underground for surfact pipelines, cables or conduits.	30
17.	Dying and printing of textiles.	30
18.	Supply and erection of weighing machines and weigh-bridges.	15
19.	Painting, polishing and white washing.	30
20.	All other contracts not specified form SI. No. 1 to 19 above.	25

(4) Where the tax has been deducted by an awarder from the payments made to a contractor or the tax has been deposited by a contractor or the tax has been levied on a contractor, no further tax shall be payable on the same goods involved in the execution of a works contract by the sub-contractor. (5) The computation of purchase price wherever necessary shall be made in accordance with clause (33) of section 2 read with sub-rule (1), to the extent it can be applied.

26. Guide-lines for best judgment assessments in certain cases.

- The assessing authority, while initiating the proceedings or best judgment assessment under clause (e) of sub-section (7) of section 29 [or for the purpose of determining the fair market price under section 83] [Inserted by Notification dated 30-3-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 30-3-2000, page 499-91, w.e.f. 30-3-2000.], shall compare the market price of the goods in the case of a manufacturer with the price being charged by other manufacturers, in the case of a wholesaler with the price being charged by other wholesalers and in the case of a retailer with the price being charged by other retailers.

27. Notice for payment of demand.

(1) As soon as an assessment is completed or an order of penalty is passed, under the Act, or the rules, the assessing authority shall, serve a demand notice on the dealer or the person in form ST 7 along with a certified copy of the assessment order or the penalty order requiring him to pay the tax and interest so assessed or penalty so imposed within thirty days. However, where the assessing authority is of the opinion that for the purpose of protecting the interests of State revenue, it is necessary so to do, may serve a demand notice on the dealer or the person requiring him to pay the tax and interest so assessed or penalty so imposed on or before the day specified in the demand notice. (2) Where interest is levied as per provisions of the Act, only a demand notice in form ST 7

shall be issued in accordance with sub rule (1).(3)Where a dealer is assessed under any scheme approved under section 7 of the Act by the State Government, the assessment order cum notice of demand shall be in such form as may be prescribed by the Commissioner and the demand, if any, shall be payable within a period of thirty days from the date of service o the assessment order cum notice of demand.

28. Stay of demand.

- Where a demand is stayed by any authority constituted under the Act, the stay shall operate from the date on which it is communicated or made known to the assessing authority of the officer concerned and the security to be furnished in such case, whether or not specifically mentioned in the order of staying the demand shall be as required for the satisfaction of such assessing authority or officer and the security bond, where no other form of security is required, shall be in form ST 32.

29. Grant of Instalments.

- [(1) Subject to the provisions of subsection (7) of Section 42. where a dealer is not a position to make payment of the total demand outstanding against him under the Rajasthan Sales Tax Act, 1994 and the Central Sales Tax Act, 1956, Instalments may be granted for a period not exceeding 12 months from the date of such order, to such dealer:-(a)by the Assistant Commercial Taxes Officer, in case the total demand does not exceed Rs. 25,000/-; and(b)by the Assistant Commissioner or the Commercial Taxes Officer as the case may be, in case the total demand does not exceed Rs. 1,00,000.](2)Where the amount of the total demand exceeds the limits specified in clauses (a) and (b) of sub-rule (1) or the period of 12 months is found insufficient in view of the circumstances of the case, prior permission in writing shall be required by the officers referred to in the said rule-(i)from the Assistant Commissioner or the Commercial Taxes Officer, having jurisdiction, if the amount of such demand exceeds Rs. 25,000/- but does not exceed Rs. 1,00,000/-(ii)from the Deputy Commissioner (Administration) having jurisdiction, if the amount of such demand does not exceed Rs. 5.00 lacs and/or the proposed period of instalments does not exceed 25 months; and(iii)from the Commissioner, if the amount of such demand exceeds Rs. 5.00 lacs and/or the proposed period of instalments does not exceed 36 months.Explanation. - Instalments under this rule shall not be granted beyond a period of 36 months.(3)Where payment of any demand is postponed by instalments, in sub-rule (1) and (2) beyond a period of one month, the dealer shall be required to furnish a security bond executed with two sureties acceptable to the assessing authority for the amount of such payment and such security bond shall be in form ST 32.

Chapter IX

Appeal, Revision and Refunds

30. Appeal to the Appellate Authority.

- [(1) The memorandum of appeal under Section 84 shall be submitted in Form ST 8 in duplicate, and shall be accompanied by the proof of payment of tax or other sum payable in accordance with

sub-Section (3) of the said section, in the form of treasury receipt/bank challan in Form ST 10 or an attested copy thereof.] [Substituted by No. 10(14) FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998](2)The memorandum of appeal.-(a)shall specify all the particulars given in the prescribed form;(b)shall be signed by the appellant or by his authorised representative;(c)shall be verified in the manner given in the prescribed form; and(d)shall be accompanied by a certified copy of the order appealed against.(3)The memorandum of appeal shall be presented by the appellant or his authorised representative to the appellate authority or such member of his staff as the appellate authority may appoint in this behalf, or may be sent by registered post addressed to the appellate authority.(4)The appellate authority shall, after registering the appeal in accordance with the provisions of sub-section (3) of section 84, send a copy of the memorandum of appeal to the assessing authority or the officer concerned, asking him to send the record of the order appealed against, together with his comments, i any(5)The appellate authority shall give notice of the date fixed for hearing to the appellant and to the assessing authority or the officer concerned, and such notice may be delivered personally or may be sent by registered post.(6)A copy of the order passed by the appellate authority shall be sent to the appellant and to the authorities mentioned in sub- section (8) of section 84.(7)Where the appellate authority remands a case to an assessing authority or an officer, shall specify a date in the order of remand for the appearance of the appellant before such authority or officer.

31. Appeal to the Tax Board.

(1)An appeal to be submitted before the Tax Board under sub-sections (2) and (3) of section 85 shall be in form ST 9 in triplicate and a memorandum of cross- objections under sub-section (5) of the said sections shall be in form ST 9 A in triplicate, and the procedure prescribed in rule 30 shall mutatis mutandis apply to the application for such appeal or a memorandum of cross-objections.(2)An appeal to the Tax Board shall be heard and disposed of by the Chairman or any member of the Tax Board sitting in single Bench or by a Bench of the Tax Board consisting of two or more members. However, an appeal under section 85 in respect of the following matters shall be heard and disposed of by a Bench of the Tax Board consisting of two or more members-(i)An order referred to in clause (a) or (b) of sub-section (1) of section 85 of the Act;(ii)Issues involving classification of goods for the purpose of rate of tax or exemption from tax; and(iii)Where the disputed amount of demand exceeds rupees [five lacs] [Substituted by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001.].Explanation. - In the case of an appeal against an order of remand made by the appellate authority, the amount which was in dispute before such appellate authority, shall be deemed to be the disputed amount for purpose of clause (iii) of sub-rule (2).(3)Notwithstanding anything contained in sub-rule (2), where both the Members of the Tax Board sitting in a Division Bench cannot hear an appeal listed to be heard by such Bench on account of any judicial propriety, the Chairman shall transfer such appeal to himself or any other member to decide the same sitting in single Bench.(4)All appeals not covered by sub-rule (2), may be heard and disposed off by the Chairman or any member of the Tax board sitting in single Bench.(5)Notwithstanding anything contained in sub-rule (4), the Chairman on the request in writing of any party to the case or on a reference being made by a member sitting in Single Bench, or suo motu when he is satisfied that the

case involves an important question of law and deserves to be heard by a Division Bench, shall have the power to order that such case which is to be heard or is being heard by a Single Bench, shall be heard and disposed off by a Division Bench.(6)A copy of the order passed by the Tax Board shall be sent to the appellant and to the authorities mentioned in sub-section (11) of section 85.

32. Revision to the High Court.

- An application for revision to be presented to the High Court under sub-section (1) or sub-section (2) of section 86 shall be in form ST 9 B.

33. Dismissal in default.

(1)Where an appellant or his authorised representative does not appear on the date fixed for hearing to an appeal filed under rule 30 or 31, the appellate authority or the Tax Board, as the case may be, may dismiss the appeal in default.(2)Where the appellant makes an application on plain paper within thirty days of the date of communication of such order and satisfies the authority who has dismissed the appeal that he was prevented by sufficient cause from appearing before him on the date that had been fixed for hearing, such appeal may be restored with such conditions as may be deemed fit.

34. Giving effect to an appellate or a revisional order.

- If an order passed in appeal or revision under section 84, 85, 86 or 87 has the effect of varying the order of an assessing authority or any other officer, the assessing authority or such other officer shall take action suo motu to give effect to such order, and shall refund the excess or realize the deficit, as the case may be.

35. Refunds.

(1)(a)Subject to the provisions of section 56 and 57, where the assessing authority or any other officer after having verified deposits is satisfied that the payment made by a dealer or a person is in excess of any tax, penalty, interest or other sum due, or is refundable in full, as a result of an assessment made or in pursuance of an order passed by any competent officer, authority or court, such assessing authority or any other officer, as the case may be, shall pass an order for refund and shall issue a refund order in form ST 13 alongwith an advice to the Treasury Officer or sub-Treasury Officer or the Manager of the Bank authorized to receive money on behalf of the State Government, as the case may be, in form ST 13 A.(b)Where a dealer desires the adjustment of the refund to be made under sub-clause (a), against any amount payable by him in future, the assessing authority or any other officer, as the case may be, shall issue a refund adjustment order in form ST 14 authorizing him to deduct the amount refundable from the amount payable by him in respect of the period following the grant of such refund.(2)Notwithstanding anything contained in sub-rule (1), where a demand is outstanding against a dealer or a person who is entitled to a refund, the assessing authority or any other officer, either suo motu or on an application of such dealer or persons, shall

issue a refund adjustment order in form ST 14 for adjusting the refund against such outstanding demand.(3)(a)Every dealer who claims a refund under sub-section (3) of section 56 shall apply to the assessing authority within the time allowed in clause (b) mentioning the full particulars about his purchases and sales.(b)The application referred to in clause (a) shall be submitted-(i)in the case of sale of goods in the course of inter-State trade or commerce falling in clause (a) of section 3 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), not later than three month from the date on which the movement of the goods from the State of Rajasthan to any other State commenced: and(ii)In the case of any sale falling in clause (b) of section 3 of the said Act, not later than three months from the date on which the sale was effected by transfer of documents of title to the goods.(c)On receipt of an application in clause (a) above, the assessing authority shall, if satisfied after such scrutiny of the accounts and after such enquiry as it considers necessary that the claim is admissible under sub-section (4) of section 56, pass an order for refund of the excess amount and shall issue a refund order or refund adjustment order, as the case may be, laid down in sub-rule (1) above.(4)No claim of refund shall be rejected without giving the dealer or the person claiming refund, an opportunity of being heard and without recording reasons in writing.

Chapter X

Accounts and Records

36. Accounts to be maintained by a dealer.

(1)Subject to the provisions of section 75, every dealer registered under the Act shall maintain his accounts according to the system of accounting prevailing in the trade and industry.(2)Where such dealer is a manufacture, he shall maintain in addition to the stock book as required under sub-section (3) of section 75, separate accounts of raw materials, processing articles, finished goods and by products.(3)Where such dealer is liable to pay tax under sub-section (3) of section 12 of the Act, on Value Added Tax System, he shall maintain in addition to the accounts under sub-rule (1) & (2) above the details of the purchases within the state and Value Added Tax paid in Form ST 29 and a register of Value Added Tax credit in Form ST 30, and shall submit a copy thereof alongwith his quarterly returns or the annual return, as the case may be.(4)Every such dealer shall also maintain separate accounts of within state sales tax, inter-state sales tax, surcharge on sales tax, octroi, or any other tax, if leviable under law.

37. Separate accounts for exempted/tax paid goods.

- Every dealer registered under the Act shall maintain separate accounts for exempted goods, tax-paid goods and taxable goods.

38. Separate accounts of goods taxable at different rates.

- Every dealer liable to pay tax shall maintain separate accounts in respect of goods taxable at different rates of tax.

39.

[Deleted] [Deleted by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001.]

40. Accounting of tax collected from buyers.

- A dealer, who collects tax from the buyers, shall show the sale price and sales tax or other tax thereon separately in the bill or case memorandum and keep a copy thereof, and shall also maintain a separate account in form ST 23 A in respect of the tax collected from day to day, mentioning the number and date of the bill or cash memorandum, as the case may be.

41. Particulars required in a bill or a cash memorandum.

(1) Every dealer who is required to issue a bill or cash memorandum under section 76, shall specify in the bill or cash memorandum issued by him, the full name and address of his place of business, the number of his certificate or registration under the Rajasthan Sales Tax Act, 1994 and the Central Sales Tax Act, 1956, the particulars of goods sold including their brand/trade names, the sale price thereof and, where the sale price exceeds Rs. 1,000/-, the full name and address of the buyer and his registration number under the Rajasthan Sales Tax Act, 1994 and the Central Sales Tax Act, 1956, if any. Where the goods covered by such bill or cash memorandum are exempted from tax or are tax-paid, such fact shall also be specifically recorded in such bill or cash memorandum, [x x x] [Inserted by Notification dated 30-3-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 30-3-2000, page 499-91, w.e.f. 30-3-2000 and deleted by Notification dated 24-4-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 24-4-2000, page 49, w.e.f. 24-4-2000.](2) Notwithstanding anything contained in sub-rule (1) above, every dealer liable to pay Tax under sub-section (3) of section 12 of the Act, on the value added Tax System, shall issue a bill or cash memorandum in Form ST 31 for every transaction of his sale of such commodity.

Chapter XI

Mode of Payment of Tax and Demand

42. General mode of payment of tax, demand or other sum.

(1) Unless expressly provided otherwise in the Act or in these rules, payment of tax, demand or other sum shall be made into the concerned treasury or the bank authorised to receive money on behalf of the State Government by means of a challan in Form ST 10, or through a demand draft in favour of the assessing authority concerned drawn on any branch situated in Rajasthan of the State Bank of India or of any of its associate banks or any other bank authorised by the State Government. (2) A dealer, who is not resident of the State of Rajasthan, may remit any amount payable by him in the form of a crossed cheque or demand draft drawn on any bank as mentioned in sub-rule (1). (3) [A cheque or a demand draft referred to in sub-rule (1) and (2), shall be deposited into the bank

authorised to receive money on behalf of the State Government and such bank shall return Part IV and Part-V of the challan in Form 10 after affixing its seal thereon to the person paying the amount. Part I, II and III of the challan shall be sent by such bank to the treasury, and such treasury shall retain Part I of the challan and shall forward the Part II thereof to the authority concerned, the treasury shall also sent the Part III of the Challan to the Accountant General, Rajasthan. The person who have made the payment will retain Part V of the Challan with himself and shall enclose the Part IV thereof with the application, return, memorandum of appeal or other document to be submitted to the authority concerned.] [Substituted by Notification dated 26-3-1999, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 26-3-1999, page 515-121, w.e.f. 26-3-1999.](4)The date of payment for the purpose of these rules shall be the date on which case is deposited, a demand draft is received in the office or a cheque is en cashed and deposited in the account of the State Government.(5)[Notwithstanding anything contained in sub-rule (1) & (2), where any amount of tax, demand or other sum is payable to the incharge of a check-post or a flying squad or to any other officer including incharge or a person empowered under sub-rule (2) of Rule 52, such amount may be accepted by such incharge or officer or person and a receipt in Form ST 26 shall be issued to the depositor.] [Substituted by No. 10(14) FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998.](6)Notwithstanding anything contained in sub-rules (1) and (2), the assessing authority may, in the interest of state revenue, permit a dealer or a person to deposit an amount of tax, demand or other sum in its office and a receipt in form ST 26 shall be issued by him to such dealer or person.(7)[Notwithstanding anything contained in sub-rule (1) to (6), a registered dealer shall deposit the amount of tax to a contractor in respect of the goods and in the area where the Commissioner has permitted such contractor to collect a fixed sum in lieu of tax under Section 79 if the Act and obtain a receipt from such contractor.] [Inserted by Notification dated 15-1-2003, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 17-1-2003, page 519-2, w.e.f. 17-1-2003.]

43. Information of a works contract and payment of tax relating thereto.

(1)Where any contractor enters into a contract with any awarder involving transfer of property in the goods (whether as goods or in some other form) in the course of execution of a works contract and the gross value of such contract exceeds rupees five lacs, the awarder shall furnish within one month from the date of the contract, the particulars of the contract in form ST 27 to the Assistant Commissioner or the Commercial Taxes Officers of the area where the office of such awarder is situated, or to any other Officer authorised by the Commissioner, as the case may be and shall also send a copy of form ST 27 to the assessing authority of the contractor.(2)Where in case of a works contract, the awarder or any person authorised by him, is a department of any Government, a corporation, a public undertaking, a cooperative society, a local body, a statutory body, an autonomous body, a trust or a private or public limited company, and is responsible for payment of any sum to a contractor for carrying out any works, such awarder or the authorised person shall, at the time of credit of such sum to the account of the contractor or at the time of making such payment by any mode, deduct an amount as may be notified by the State Government in lieu of tax and shall issue a certificate of deduction of tax to the contractor in form ST 28.(3)(a)Blank forms ST 28 shall be obtained by the awarder from the Assistant Commissioner or the Commercial Taxes

Officers of the area where the office of such awarder is situated, or from any other Officer authorised by the Commissioner, as the case may be, on payment of rupees fifty for each book containing 25 forms. Explanation. - The Assistant Commissioner, the Commercial Taxes Officer or any other officer authorised by the Commissioner, as the case may be, who issues the form ST 28 shall be known as the issuing authority. (b) For obtaining blank form ST 28 the awarder shall apply to the issuing authority stating his requirement of such forms and shall furnish such other particulars, informations, statements and documents as may be required by the issuing authority for his satisfaction about the bonafide use of such forms issued to the applicant on previous occasions and the bonafide purpose of applicants present requirement of such forms. (4) A deduction made under sub-rule (2) shall be adjusted against the tax liability created at the time of the assessment of the contractor. (5) (a) The amount in lieu of tax deducted in sub-rule (2) shall be deposited through a challan in form ST 10 in the Government account within fifteen days of the close of the month of such deduction. A monthly statement mentioning the details of tax deducted and deposits of each contractor alongwith the duplicate copy of form ST 28 shall be furnished to the issuing authority accompanied with part IV of the challan within one month from the date of such deposits. (b) Where an awarder fails to furnish the monthly statement as mentioned in sub-rule (5) (a) above, the issuing authority after affording a reasonable opportunity of being heard, may impose penalty under Section 68 of the Act. (c) The issuing authority after receiving the duplicate copy of form ST 28 shall verify the correctness of the deposits, and shall send the same immediately to the assessing authority of the contractor. (6) Where the amount is not deducted as prescribed in sub-rule (2), the awarder of the person authorised by him shall be liable to penalty as provided for in the Act. In such cases the contractor shall be liable to pay the said amount together with interest at the rate provided for in the Act from the date of the receipt of the payment in any form by him. (7) Where the amount is not deductible from the amount of payment made to a contractor under these rules or under orders of a court, the contractor shall deposit such amount like any other dealer in accordance with the notification issued under section 25 of the Act.

44. Payment of tax by a casual trader.

(1) A casual trader who is registered under the Act, shall deposit tax in accordance with the provisions, which are applicable to a registered dealer. (2) A casual trader who is not registered under the Act, shall deposit tax in cash with the Incharge of the checkpost or the assessing authority or any other officer authorised by the Commissioner, as referred to in sub-section (2) of section 31 of the Act, and a receipt in form ST 26 shall be issued by such Incharge or authority to the casual trader.

45. Verification and adjustment of deposits claimed.

- Where a dealer or a person furnishes a receipt in form ST 26 or part IV of the challan in form ST 10 in order to claim an adjustment of the amount covered by such receipt or challan and if such adjustment in any assessment is kept pending for want of proper verification of facts, the assessing authority itself shall get the verification done and shall not enforce the demand to the extent of the amount under adjustment, till such adjustment is allowed or the claim for such adjustment is rejected by an order in writing, as the case may be.

46. Verification of periodical collections.

(1) In the last week of every month the Assistant Commissioner, the Commercial Taxes Officer or any other officer who handles the collection of tax, shall prepare a statement in form ST 11 and shall forward it to the Treasury Officer for verification. (2) Where any discrepancy in form ST 11 is discovered by the Treasury Officer at the time of verification, he shall inform the officer concerned, who shall send the necessary records to the Treasury Officer for reconciliation of accounts.

Chapter XII

Procedure for Certain Actions

47. Granting opportunity of hearing and recordings of reasons.

- Where an assessing authority or any other officer enhances the admitted tax liability of a dealer, or imposes a penalty on him under the provisions of the Act, or passes any order detrimental to his interest, the said authority or officer shall record the reasons therefor and no such order shall be passed unless the dealer has been given a reasonable opportunity of being heard.

48. Form of summons or notice.

(1) Every summons or notice issued-(a) for the production of a document; or (b) for the appearance of any person; or (c) for assessment to be made under any section of the Act; shall be in form ST 12. (2) Where personal attendance is not necessary, every summons or notice issued-(a) for furnishing information; or (b) for furnishing documents; or (c) for assessments to be made under self assessment scheme, shall be in form ST 12A.

49. Mode of service.

- [(1)] [Renumbered by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001.] The service of any summons, notice or order under the Act or these Rules may be effected in any one of the following ways; namely:-(a) by giving or tendering the copy thereof to the person addressed or his manager or munim or representative; or (b) if such person or his manager or munim or representative cannot be easily found, by giving or tendering a copy thereof to some adult member of his family; or (c) if the address of such person is known to the authority concerned, by sending a copy thereof by registered post, or (d) if none of the modes aforesaid is practicable, by affixation of a copy thereof in some conspicuous place at his last known place of business or residence, or by publishing in a State level newspaper. (2) [Notwithstanding anything contained in sub-rule (1), in respect of a dealer, the service of any summons, notice or order under the Act or these Rules may be effected by sending the contents of such summons, notice or, as the case may be, order through e-mail to the dealer and/or his tax consultant to an e-mail address provided by the dealer and such service shall be deemed to be a valid service on such dealer.] [Inserted by Notification dated 29-3-2001, Published in Rajasthan

Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001.]

50. Procedure for search and seizure under section 77.

(1)The officer who carried out a search under section 77 of the Act, shall adopt the following procedure:-(a)The officer should record reasons as to why under the facts and circumstances of the case, search is necessary.(b)Before making a search, such officer shall call upon two witnesses to attend and witness the search and may issue an order in writing to them to do so.(c)The dealer or the person incharge of the business place, building or other premises searched, shall be permitted to witness the search.(d)If any building or place is an apartment in the actual occupancy of a woman, who according to custom does not appear in public, the officer shall afford her every reasonable facility to withdraw.(e)Search of person may be made, but in case of a woman, it shall be carried out by a woman.(f)A list of goods, articles and documents seized in the course of the search and of the places in which they were found shall be prepared by such officer and shall be signed by the witnesses. A copy of such list shall be tendered to the dealer or the person concerned and a copy thereof shall be forwarded to the Commissioner within twenty four hours after the completion of such search.(2)The accounts, registers and documents may be examined without calling witnesses by the officer empowered under section 77, but in the case seizure thereof, the following procedure shall be adopted:-(a)Seizure of accounts, registers and documents shall be made in the presence of two witnesses.(b)While making seizure of accounts, registers and documents, a seizure-memo shall be prepared by such officer and reasons for seizure shall be recorded therein;(c)The seizure-memo shall also contain the list of the accounts, registers and the documents seized.(d)The seizure-memo shall be signed by the officer who effects seizure, by the dealer or the person concerned and by the witnesses.(e)One copy of the seizure-memo shall be tendered by the officer making seizure to the dealer or the person concerned as a token of receipt and one copy thereof shall be forwarded by him to the Commissioner within twenty four hours after such seizure is made.

51. [Procedure to be followed in case of under-billing detected under Section 83. [Substituted by Notification dated 30-3-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 30-3-2000, page 499-91, w.e.f. 30-3-2000.]

(1)For the purpose of determination of fair market price the assessing authority shall consider the prices of the commodities published in the State level newspapers, trade circulars and other statistical reports published by the Government agencies or organisations conducting regular market surveys.(2)For the purposes of the determination of fair market price of the goods, the comparison shall be made with the price being charged, in case of manufacturer by the other manufacturers, in case of wholesalers by other wholesalers and in case of retailer by other retailers.(3)Immediately after the detection of under billing, the assessing authority or the authorised officer shall forthwith realise the tax as per the invoice, if not already paid, and thereafter, shall proceed to dispose off the case within seventy two hours. If he fails to do so, the goods seized under Section 83 shall have to be released forthwith.(4)The assessing authority shall maintain records of goods so seized and action taken by him.] [Substituted by No. 10(14)

FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998.]

Chapter XIII

Procedure for Checking of Goods in Transit

52. Officers empowered under section 78.

- [1] [Renumbered by No. 10(14) FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998.] An officer of the Commercial Taxes Department or any other person not below the rank of Commercial Taxes Inspector within his territorial jurisdiction as may be determined by the Commissioner for the purposes of section 77, shall be empowered to exercise powers under section 78.(2)[The Commissioner may with the previous approval of the State Government, by notification in the official gazette, authorise any of the persons posted at the checkpost established or constituted under any other, law for the time being in force, to perform such duties or to exercise such powers as may be specified in the Notification.] [Inserted by No. 10(14) FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998.]

53. [Declaration Form required to be carried with the goods in movement for import within State. [Substituted by Notification dated 26-3-1999, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 26-3-1999, page 515-121, w.e.f. 26-3-1999]

(1)(a)A registered dealer:- (i)Who imports any taxable goods as may be notified by State Government, for sale, except when the goods are the goods of the class or classes specified in the certificate of registration under the Central Sales Tax Act. 1956, of the registered dealer purchasing the goods and are purchased for mining or in generation or distribution of electricity or any other form of power; or (ii)Who receives any goods as may be notified by the State Government, consigned to him from outside the State [or by way of branch transfers/depot transfers/stock transfers]; or (iii)who intends to bring, import or otherwise receives any goods from outside the State, as may be notified by the State Government, of the value of Rs. 10,000/- or more for use, consumption or disposal otherwise than by way of sale; shall furnish or cause to be furnished a declaration in Form ST 18, completely filled in all respects in ink. The counterfoil of the declaration shall be retained by such dealer and its portions marked "Original" and "Duplicate" shall be carried with the goods in movement [and in case the goods are transported through railways, such portion shall be accompanied with the goods during their movement from railway premises to the place of business] [Inserted by Notification dated 30-3-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 30-3-2000, page 499-91, w.e.f. 30-3-2000.]. (b)[Deleted] [Deleted by Notification dated 24-4-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 24-4-2000, page 49, w.e.f. 24-4-2000.]. (c)The driver or the other person in-charge of a vehicle or carrier of goods in

movement shall carry with him the documents specified in clause (a) of sub-section (2) of section 78 and declaration prescribed in clause (a) or (b) of this sub-rule, in respect of the goods in movement and shall produce the same, suo moto before the in-charge of the entry check-post at the time of entry within the State or before the Officer empowered under section 78, at the time of inspection under sub-section (3) of section 78, who shall retain the original portions of the declaration form and return the duplicate portion after signature and marking seal in token of having verified it, to the person producing it, and such officer shall send the retained original portion of the declaration form to the assessing authority of the registered dealer or to the authority who issued the declaration form, in the case of dealer or other person other than registered dealer.(d)If the declaration form referred to in clause (a) or (b) in respect of the goods in movement has already been submitted to the in-charge of the entry check-post or to the officer empowered under section 78, any person transporting the goods shall, on inspection by an officer empowered under section 78, at any subsequent place, produce the countersigned and sealed copy of the aforesaid declaration along with other documents specified in clause (a) of sub-section (2) of section 78.Explanation. - For the purpose of this rule, "taxable-goods" means all goods, except the goods the sale or purchase of which by dealers is generally exempt from tax without any condition or on the sole condition that an exemption certificate with or without payment of fee is obtained or that the goods are recorded in the registration certificate of the dealer claiming the exemption.(2)The registered dealer shall submit a statement of import of goods in form ST 18 along with the duplicate portions of the Form ST 18A and in case original portion of the form ST 18A has not been retained by any officer mentioned in sub-rule(1). it shall also be furnished along with the duplicate portions of Form ST 18A to his assessing authority every quarter within thirty days from the close of the quarter.Explanation. - Quarter means the period of three months ending on 30th June, 30th September, 31st December or 31st March.(3)[Deleted] [Deleted by Notification dated 24-4-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 24-4-2000, page 49, w.e.f. 24-4-2000.].(4)where a registered dealer or any other dealer or person other than registered dealer, fails to furnish statement as mentioned in sub-rule (2) or (3) above as the case may be the assessing authority or the authority who issued the declaration form, after affording a reasonable opportunity of being heard, may impose penalty under section 68 of the Act.(5)The provisions of sub-rule (5), (6), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19) and (20) of rule 23 shall in so far as may be mutatis mutandis apply to the declaration Form ST 18A.(6)Where Form [ST 18A] [Substituted by Notification dated 24-4-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 24-4-2000, page 49, w.e.f. 24-4-2000.] is out of print or in short supply or otherwise not available in zone, the Commissioner may issue such instructions as he deems proper in view of the circumstances of the case.] [Added by Notification No. G.S.R. 95, dated 20.2.2006 (w.e.f. 1.10.1995).]

54. [Declaration required to be carried with the goods in movement for export out of Rajasthan or in the course of interstate trade or commerce. [Substituted by Notification dated 26-3-1999, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 26-3-1999, page 515-121, w.e.f. 26-3-1999.]

(1)A registered dealer who despatches any goods taxable within the state to a place out of the state

-(i)[of sale outside the State except the goods as may be notified by the State Government] [or by way of branch transfers/depot transfers/stock transfers] [Inserted by Notification dated 30-3-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 30-3-2000, page 499-91, w.e.f. 30-3-2000.] or(ii)in the course of interstate trade or commerce, as notified by the State Government shall furnish or cause to be furnished a declaration in Form ST 18C completely filled in all respect in ink. Such dealer shall retain the counterfoil of the form with him and shall produce or cause to be produced the portion marked "Original" and "Duplicate" before the Incharge of the exit checkpost/officer empowered under section 78, who shall retain the original portion and return the duplicate portion after marking seal in token of having verified it; to the person producing it, and such officer shall send the retaining original portion of the Form ST 18C to the assessing authority of the dealer".(2)The dealer shall submit a statement of export of goods in Form ST 18B along with the duplicate portion of Form ST 18C and in case original portion of Form 18C has not been retained by any officer mentioned in sub-rule (1), it shall also be furnished along with duplicate portion of form ST 18C to his assessing authority every quarter within thirty days from the close of the quarter. [However, in case such original and/or duplicate portion of Form ST 18C is not received back by the dealer, [an account of use of such Forms during the quarter duly supported by an affidavit of the consignor] [Added by Notification dated 30-3-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 30-3-2000, page 499-91, w.e.f. 30-3-2000.] shall be submitted with Form 18B].Explanation. - Quarter means the period of three months ending on 30th June, 30th September, 31st December and 31st March.(3)Where a dealer fails to furnish the statement as mentioned in sub-rule (2) above, the assessing authority after affording a reasonable opportunity of being heard, may impose penalty under section 68 of the Act.(4)The provisions of sub-rules (5),(6),(7),(8),(9),(10),(11), (12).(13).(14),(15),(16),(17),(18),(19) and (20) of rule 23 shall in so far as may be mutatis mutandis apply to declaration forms ST 18C.(5)Where Form ST 18C is out of print or in short supply or otherwise not available in a zone, the Commissioner may issue such instructions as he deems proper in view of the circumstances of the case.]

55. Delivery of documents and seizure of goods.

- [(1) The owner or the person in charge of the goods and in their absence, the owner or the driver of the vehicle, shall deliver the documents and declaration forms as provided in clause (a) o sub-section (2) of section 78, to the incharge of the nearest check-post. If the goods in movement are not accompanied with complete documents and declaration forms, the incharge of the check-post shall afford an opportunity, to any of the above referred persons, to produce the required documents and / or declaration forms completed in all respect, when the goods enters or leaves the nearest check-post of the State.] [Inserted by Notification dated 22-3-2002, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 22-3-2002, page 598, w.e.f. 22-3-2002, but Amendment of Rules 55-A and 56A are given effect from 1-5-2002.](1A)[] [Re-numbered by Notification dated 22-3-2002, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 22-3-2002, page 598, w.e.f. 22-3-2002, but Amendment of Rules 55-A and 56A are given effect from 1-5-2002.] On being asked by the incharge of the check-post or by the officer empowered under rule 52, the person-in-charge of the goods, or in his absence, the driver of the vehicle or the carrier, shall deliver the documents and declaration form to such in-charge or officer, as provided in clause (a) of sub-section (2) of section 78.(2)Where any direction is issued in clause (a) of sub-section (4) of

section 78, the Incharge of the check-post or the officer empowered under rule 52, shall complete the verification or enquiry [within 7 days] [Substituted by No. 10(14) FD/Tax-DIV/97-42, dated 9-7-1998, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 9-7-1998, page 167-110, w.e.f. 9-7-1998.] from the date of issue of the direction and take a view for action, if any, as warranted by the circumstances of the case.(3)Where a person-incharge of the goods or the driver, as the case may be, does not possess any document and declaration form in respect of the goods in movement, or refuses to deliver the documents and the declaration forms, or the documents and the declaration form produced appear to be false or forged, the Incharge of the check-post or the officer empowered under rule 52, may get such goods unloaded from the vehicle or the carrier and seize the same and shall issue a receipt of the goods so seized in form ST 20.(4)Where the goods are seized, the Incharge of the check-post or the officer empowered under rule 52 shall serve a notice on the person-incharge of the goods or the vehicle or the carrier [or the owner of the goods, if present] [Substituted by Notification dated 22-3-2002, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 22-3-2002, page 598, w.e.f. 22-3-2002, but Amendment of Rules 55-A and 56A are given effect from 1-5-2002.], as the case may be, requiring him to show cause within 7 days from the date of service of the notice as to why the documents and declaration, as referred to in [sub-rule (1 A)] [Substituted by Notification dated 22-3-2002, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 22-3-2002, page 598, w.e.f. 22-3-2002, but Amendment of Rules 55-A and 56A are given effect from 1-5-2002.], were not produced or why the correct particulars were not furnished, at the time of checking. If the said Incharge of the check-post or the empowered officer is satisfied with the reply, or the penalty imposed under subsection (5) of section 78 has been paid, or a security as may be demanded in lieu of such amount of penalty has been furnished, he shall release the goods and deliver the same to the owner or the goods or to anybody else duly authorised by such owner, after obtaining an acknowledgement to that effect.(5)Where the goods seized are subject to speedy and natural decay, and in the case other goods where no compliance of the requirement of sub-rule (4) is made within three months from the date of service of the notice, the Incharge of the check-post or the empowered officer, with the written approval of the Deputy Commissioner (Administration) having jurisdiction, may sell such goods in open auction in accordance with the procedure laid down and the instruction issued by the Commissioner.(6)The sale proceeds received under sub-rule (5) shall be deposited in the Government account.(7)Any person entitled to such sale proceeds shall, on an application to the Deputy Commissioner (Administration) referred to in sub-rule (5), be paid the sale proceeds, referred to in sub-rule (6), after deducting therefrom the amount of the penalty due in respect of the goods seized and auctioned, the amount of interest, if any, the expenses of the sale and other incidental charges.

55A. [Mode of furnishing information at Check-Posts. [Inserted by Notification dated 22-3-2002, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 22-3-2002, page 598, w.e.f. 22-3-2002, but Amendment of Rules 55-A and 56A are given effect from 1-5-2002.]

(1)The information required under sub-section (2) of section 78 may also be supplied in such digital, electronic, or encoded manner as may be notified by the State Government.(2)The digital, electronic or encoded formats so notified shall have the same legal status a documents required under

sub-section (2) of section 78 and the provisions of section 78 shall apply mutatis mutandis when the information is supplied in such digital, electronic or encoded formats;(3)The State Government may notify a fee for processing the information supplied under section 78 or under this rule. This fee shall be payable by the owner of the truck or the person in charge of the goods at the time of entry of such goods into the State or leaving the State of Rajasthan.]

56. Detention of a vehicle or a carrier and imposition of penalty or confiscation thereof.

(1)Where the Incharge of a check-post or the officer empowered under rule 52, detains a vehicle or a carrier under sub-section (8) or (10) of section 78, such Incharge or officer shall inform this fact forth with to the Deputy Commissioner (Administration) having jurisdiction.(2)The Incharge of the check-post or the officer referred to in sub-rule (1) shall, immediately after the detention of a vehicle or a carrier, issue a show cause notice of a period not less than 7 days:(i)to the person incharge of, the goods or the vehicle or the carrier, as the case may be, where such vehicle or carrier is detained under sub-section (8) of section 78; and(ii)to the registered owner of the vehicle or the carrier where such vehicle or carrier is detained under sub-section (10) of section 78.(3)Where the Incharge or the officer referred to in sub-rule (1), is not satisfied with the reply of the person incharge of, the goods or the vehicle or the carrier, as the case may be, he shall impose the penalty as provided in sub-section (8) of section 78, and shall release the vehicle or the carrier on payment of the penalty imposed or on furnishing of the security as directed by him.(4)Where the Incharge or the officer referred to in sub-rule (1), is not satisfied with the reply of the registered owner of the vehicle or the carrier, after having obtained the prior approval in writing of the Deputy Commissioner (Administration) having jurisdiction, shall confiscate the vehicle or the carrier to the State under sub-section (10) of section 78.(5)The vehicle or the carrier confiscated under sub-rule (4) shall be kept, handled or disposed off by the said Incharge or the officer, as directed by the Commissioner.(6)Where response to a notice issued under sub-rule (2), the Incharge of the Check-post or the officer referred to in sub-rule (1), is satisfied that no offense has been committed under sub-section (8) or sub-section (10) of section 78, as the case may be, he shall release the vehicle or the carrier at once.

56A. [Goods in Transit.] [Inserted by Notification dated 22-3-2002, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 22-3-2002, page 598, w.e.f. 22-3-2002, but Amendment of Rules 55-A and 56A are given effect from 1-5-2002.]

- Transit of goods by road through State of Rajasthan shall be required to comply with following provisions:-(i)The owner or the driver or the person in-charge of goods in transit after his entry in the State shall submit a challan in triplicate, at the first nearest Check Post established at inter- State border under section 78(1) of the Act (hereinafter referred to as a entry check post), containing details of all the goods and such of the documents as may be notified by Commissioner from time to time. He shall also offer goods for verification, if asked to.(ii)The Officer in-charge of the entry check post after being satisfied about correctness of goods and the documents, shall authenticate the

challan submitted under sub-clause (i) by affixing specific bat code or any other method as may be notified by Commissioner.(iii)The officer in-charge of the entry check post shall retain first copy of the challan and hand over the duplicate and triplicate copies duly authenticated to the person carrying the goods.(iv)The person carrying the goods on arrival at the exit check post submit goods and two authenticated copies of the challan for verification to the officer in-charge of the exit check post. He, on being satisfied of the correctness of the goods and the documents, shall retain the duplicate copy of the challan and return the triplicate copy after re-authenticating the same to the person concerned.(v)The officers in-charge of the entry check post and the exist check post shall have powers to verify, detain, unload and search the goods. Where it is found that the goods are not in accordance with the documents or the documents suffer from any illegality, the officer in-charge shall in respect of such goods, act in accordance with the provisions of section 78 of the Act.(vi)After the entry of goods and vehicle at the entry check post, if a vehicle is changed on account of break down or such other unavoidable contingency, a formal note to this fact shall be necessary on the duplicate and triplicate copies of the challan either from the officer in-charge of the entry check post or from the Assistant Commercial Taxes Officer of the area nearest to the point of break down.

56B. [Procedure for collection of tax on contract basis.] [Inserted by Notification dated 25-5-2004, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 25-5-2004, page 9-1, w.e.f. 25-5-2004.]

- Whenever the State Government directs the Commissioner to collect tax in the State on contract basis for a particular check-post or for a specified area under section 79, the following procedure shall be adopted:-(a)The Commissioner shall determine the amount of estimated annual tax revenue for a particular check-post or for a specified area on the basis of the highest annual tax revenue of the immediately preceding three years or of lesser years, as the case may be. When such area and the check-post(s) are contracted out for the first time, the estimated annual tax revenue would be determined by the Commissioner to the best of his judgment. However, in the event of any special circumstances the Commissioner, after recording reasons for doing so, may revise such estimated annual tax revenue. The determination of estimated annual tax revenue by the Commissioner under this clause shall be final.(b)After determination of the estimated annual tax revenue, the Commissioner may direct an officer not below the rank of Commercial Taxes Officer to invite tender for the collection charges as a percentage of the estimated annual tax revenue in respect of the tax to be collected for a particular check-post or for a specified area.(c)On receipt of the directions under clause (b), the authorized officer shall invite tenders for collection of tax for the specified area or check-post. The contents of the tender documents, amount of the security deposit, earnest money etc., and the procedure for awarding of the contract, shall be such as may be specified by the Commissioner from time to time.(d)The officer authorized under clause (b) shall recommend the name of the successful bidder, who has offered for the lowest collection charges, to the Commissioner for authorization to collect tax for a particular check-post or for a specified area.(e)On receipt of the recommendation under clause (d), the Commissioner, if satisfied, may authorize such contractor to collect tax in respect of the specified goods and / or animals for a particular check-post or for a specified area.(f)Whenever, a person brings the goods and / or animals at such check-post or in the specified area as mentioned above, he shall furnish the information to such contractor in Form ST 33.(g)On receipt of such Form ST 33, and in case the

person fails to provide the requisite information in Form ST 33, the contractor shall collect the tax in accordance with the contract, at the rate notified under the Act, and the tax so collected shall be deposited in accordance with clause (i). (h) The contractor shall collect the tax and issue receipts, duly authenticated by the Assistant Commissioner/Commercial Taxes Officer of the area or any other officer authorized by the Commissioner, to the person from whom such tax is collected. (i) The Contractor shall deposit the entire collected tax or the 1/52nd part of the annual estimated tax revenue whichever is higher on every Monday in the State Treasury or the banks authorized for the purpose through a challan in form ST 10 and in the event Monday being holiday, such amount shall be deposited on the immediately following working day. On completion of the contract period, if it is found that the amount deposited by the contractor is more than annual estimated tax revenue as well as the actual tax collected by him, such excess deposit amount shall be refunded to the contractor; (j) The contractor shall maintain a complete and true account of the tax collected and deposited by him and shall furnish the complete details of the tax collected and deposited in Form ST 34 to the Assistant Commissioner or the Commercial Taxes Officer of the area, within ten days of the end of the month. (k) The collection charges to the contractor as per the contract shall be granted, within thirty days of the submission of the monthly statement in accordance with clause (j), as percentage of the annual estimated tax revenue of the entire tax collected and deposited, whichever is higher; subject to the final adjustment at the end of the contract period. (l) The contractor shall be bound by the provisions of the Rajasthan Sales Tax Act, 1994 and the rules made there under, terms and conditions of the contract and the instructions issued by the Commissioner from time to time. In case of any violation the contract shall be liable to be cancelled by the Commissioner after affording an opportunity of being heard to the contractor in this behalf. (m) In case of any dispute regarding the contract, the contractor may submit such dispute to the Commissioner, whose decision in the matter shall be final.

Chapter XIV

Powers of Officers

57. Power to prescribe registers and forms.

- The Commissioner may prescribe registers to be maintained, returns or statements to be submitted or documents to be used by the officers of the Commercial Taxes Department, for matters connected with the administration of the Act and the Rules.

58. Power to issue instructions.

- The guide-lines formulated and instructions issued by the Commissioner under sub-section (1) of section 93 shall be in writing.

59. Power to take help from the subordinate officers/officials.

- The Commissioner, the Deputy Commissioner (Administration), the Assistant Commissioner, the Commercial Taxes Officer and the Assistant Commercial Taxes Officer, while exercising their

powers and discharging their duties, may take help from the sub-ordinate officers/officials working under them.

60. Transfer of cases from one authority or officer to another authority or officer.

(1)Where an application by a dealer under sub-section (1) of section 41 for transfer of a case is moved on the ground of dispute of jurisdiction or apprehension of miscarriage of justice or business convenience, such application shall be disposed off by the Commissioner within a period not exceeding three months from the date of receipt for such application.(2)Under sub-section (4) of section 41, the Commissioner may transfer one or more cases from one authority or officer to another authority or officer on account of administrative exigencies.

61. Officer not to hear appeal against order passed by him in another capacity.

(1)No officer acting as appellate authority or Member of the Tax Board shall hear any appeal against any order passed by him in another capacity.(2)When any such appeal as referred to in sub-rule (1) comes before any appellate authority or the Member of the Tax Board, such appellate authority or Member shall forthwith refer the matter to the Commissioner or the Chairman of the Tax Board, as the case may be, and the Commissioner or the Chairman of the Tax Board shall thereupon transfer the same for disposal to any other appellate authority or Member.

Chapter XV

Persons Entitled to Appear Before the Sales Tax Authorities

62. Persons entitled to appear before the Sales Tax Authorities.

- No person shall appear before any Sales Tax Authority in any proceedings under the Act or these Rules as a representative of other person, unless he is-(a)a Sales Tax Practitioner qualified and enrolled under the rules: or(b)a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act 38 of 1949); or(c)a legal practitioner, who is entitled to practice in any civil court in the State: or(d)a person holding a general or special power of attorney executed by the dealer and not receiving any specific remuneration for such appearance: or(e)a friend or a relative of the dealer authorized by him and making such appearance without charging any remuneration therefor: or(f)an officer not below the rank of Assistant Commercial Taxes Officer, specially or generally authorised by the Commissioner or a Deputy Commissioner.Explanation. - Sales Tax Authority shall include an officer not below the rank of Assistant Commercial Taxes Officer exercising powers under the Act, Appellate Authority and the Board.

63. Qualification of Sales Tax Practitioners.

- A Sales Tax Practitioner must-(a)hold a degree in Commerce, Law, Economics, Economic Administration and Financial Management conferred by any University incorporated by law for the time being in force in India: or(b)be an Income Tax Practitioner entitled to practice as such; or(c)be a Sales Tax Practitioner under the Rajasthan Sales Tax Rules, 1955; or(d)be a retired officer of Rajasthan Commercial Taxes Department, who is not employed elsewhere and had served at least for 5 years. However, he will not appear before any sales tax authority in any proceeding in such cases which he had dealt with during the tenure of his service at any level.

64. Enrollment of Sales Tax Practitioners.

(1)Every person who desires to be enrolled as a Sales Tax Practitioner shall apply to the Commissioner stating his name, father's name, age, place of residence, educational qualifications and shall enclose with the application the attested copies of the University certificated alongwith two certificates of character from responsible persons not related to him and every such application shall be accompanied by a fee of Rs. 100/- in court fee stamps.(2)Where the Commissioner, after making such enquiry as he may consider necessary, is satisfied that the applicant possesses the requisite qualifications and is otherwise suitable for being enrolled as a Sales Tax Practitioner, he shall enroll his name as such in a register to be maintained for the purpose in form ST 24 and every enrollment shall be for a period of five years including the year during which such enrollment is made, and shall be renewable in every fifth year on a payment of a fees as laid down in sub-rule (1).(3)Every person whose name has been enrolled under sub-rule (2), shall be furnished with enrollment certificate issued by the Commissioner in form ST 25 authorizing him to practice before the Assessing Authorities, Appellate Authorities and the Tax Board for a period as laid down in sub-rule (2), and if the holder of such certificate desires to continue to practice as such, he shall make an application accompanied by a fee of Rs. 100/- to the Commissioner before the expiry of the validity of the enrollment certificate praying for renewal thereof. The Commissioner may, subject to his satisfaction as to the good professional conduct of the applicant as a Sales Tax Practitioner, renew such enrollment certificate for a further period of five years and endorse the fact of such renewal on the enrollment certificate.(4)An application for renewal after expiry of the validity of the enrollment certificate; issued under the Rajasthan Sales Tax Rules, 1955 or under these rules, shall not be considered by the Commissioner unless the delay in submission of such application is condoned by the Commissioner on a separate application from the holder of such certificate accompanied by a penal fee of Rs. 100/- for each year of delay or part thereof.(5)Where a holder of an enrollment certificate does not apply for renewal thereof under these rules, the Commissioner may, after having afforded an opportunity of being heard, debar him from practising as a Sales Tax Practitioner in future from such date as may be specified by the Commissioner and this fact shall be communicated by him to the holder of the enrollment certificate and to all the Sales Tax Authorities.(6)Where an enrollment certificate issued under these rules is misplaced, lost or destroyed, duplicate thereof may be issued by the Commissioner on an application in writing accompanied by a court fee stamps of rupees ten.

65. Action against persons entitled to appear before the Sales Tax Authorities.

(1) If any person, who is a Chartered Accountant or a Legal Practitioner, is found guilty or misconduct in his professional capacity by the authority competent to institute disciplinary proceedings against him, an order passed by that authority shall have effect in relation to his right to appear before any Sales Tax Authority as it has in relation to his right to practice as a Chartered Accountant or a Legal Practitioner, as the case may be. (2) Where any person who is a Sales Tax Practitioner and is found guilty of misconduct in connection with any sales tax proceeding by the Commissioner, he shall stand disqualified to represent a dealer under rule 62. (3) An order or direction given under sub-rule (2), shall be subject to the following conditions, namely:-(a) no such order or direction shall be made in respect of any person unless an enquiry is conducted under rule 66; (b) any person against whom any such order or direction is made, may, within one month of the making of the order or direction, appeal to the Tax' Board; (4) In pursuance of an order passed under sub-rule (2), the name of the holder of the enrollment certificate shall be removed by the Commissioner from the register maintained by him under rule 64 and this fact shall be communicated by him to the Sales Tax Practitioner concerned and also to all the Sales Tax Authorities.

66. Procedure of enquiry against the Sales Tax Practitioner.

(1) Where the Commissioner on the basis of information in his possession is of the opinion that an authorised Sales Tax Practitioner is prima facie guilty of misconduct in connection with any sales tax proceedings, he shall frame definite charges against the Sales Tax Practitioner and shall communicate them in writing him, together with a statement of the allegations in support of the charges. The authorised Sales Tax Practitioner shall be required to submit within such time, as the case may be specified by the Commissioner, a written statement of his defence and also state whether he desires to be heard in person. (2) The Commissioner shall, unless he proposes to conduct the enquiry himself, appoint an Enquiry Officer not below the rank of a Deputy Commissioner to conduct the enquiry and shall inform the authorised Sales Tax Practitioner of the appointment of such an Enquiry Officer. (3) On receipt of the written statement of defence, or if no such statement is received within the time specified, the Enquiry Officer shall enquiry into such of the charges as are not admitted. (4) The Enquiry Office shall in the course of the enquiry consider such documentary evidence and take such oral evidence as may be relevant or material in regard to the charges. The authorised Sales Tax Practitioner shall be entitled to cross-examine witnesses examined in support of the charges and to give evidence in person. If the Enquiry Officer declines to examine any witness on the ground that his evidence is not relevant or material, he shall record his reasons in writing. (5) On the conclusion of the enquiry, the Enquiry Officer shall prepare a report of the enquiry, recording his findings on each of the charges together with the reasons therefor. (6) The Commissioner shall consider the report of the Enquiry Officer and record his findings on each charge and where he does not agree with the findings of the Enquiry Officer, shall record the reasons for his disagreement. (7) Where the Commissioner is satisfied on the basis of his findings on the Enquiry Officer's report that the authorised Sales Tax Practitioner is guilty of misconduct in connection with any sales tax proceeding, he shall pass an order directing that the authorised Sales

Tax practitioner shall be disqualified to represent a person under rule 62 for such period as he may determine and his name shall be removed from the register for that period.(8)The Commissioner shall, while communicating his order under sub-rule (7), furnish to the authorised Sales Tax Practitioner, a copy of the report of the Enquiry Officer and a statement of his findings together with the reasons for disagreement, if any, with the findings of the Enquiry Officer.(9)The procedure prescribed in the aforesaid sub-rules shall mutatis mutandis apply when the Commissioner himself conducts the enquiry without appointing an Enquiry Officer.(10)Where a charge of an Enquiry Officer becomes necessary in the midst of an enquiry, the Commissioner may appoint any other Enquiry Officer and the proceedings shall be continued by the succeeding Enquiry Officer.

67. Powers of the Commissioner and the Enquiry Officer.

- For the purposes of any proceeding under rule 66, the Commissioner and the Enquiry Officer may exercise the powers to enforce evidence, laid down in section 94 of the Act.

Chapter XVI

Miscellaneous

68. Obtaining of licence and filing of statements by a clearing or a forwarding agent.

(1)Every clearing or forwarding agent who conducts business of rendering his service for booking or taking delivery of any consignment of goods, taxable within the State of Rajasthan, at a railway station, a booking agency, a goods transport company office or any other place of loading or unloading of goods, on behalf of a dealer in lieu of fee, reward, commission, remuneration or any other valuable consideration or otherwise, shall make an application in the prescribed manner to the Assistant Commissioner or the Commercial Taxes Officer, in whose territorial jurisdiction he conducts such business, within a period as may be notified by the State Government.(2)Where a clearing or a forwarding agent conducts his business in territorial jurisdiction of more than one Assistant Commissioner or one Commercial Taxes Officer, he shall make separate applications to the Assistant Commissioner or the Commercial Taxes Officers concerned.(3)The Assistant Commissioner or the Commercial Taxes Officer, as the case may be, shall grant a licence to such clearing or forwarding agent.

69. Furnishing of security under the provisions of the Act and these Rules.

- Every dealer or person who is required under any of the provisions of the Act or these Rules to furnish a security, shall furnish it in any of the following forms or partly in one form and partly in another, as specified or directed in the order of furnishing of security:-(i)in cash, which shall be paid in accordance with rule 42; or(ii)by depositing, with the officer concerned, savings certificates issued by the Government of India of a face value not less than the amount of security required to be furnished, duly endorsed in favour of the Commissioner or the officer concerned; or(iii)by

furnishing to the officer concerned a guarantee from a bank having its head office or a branch in this State, agreeing to pay to the State Government or any of its officer, on demand the amount of security fixed by the officer concerned; or (iv) by executing a bond in form ST 32, with necessary modifications where necessary, with two sureties acceptable to the officer concerned.

70. Notice for rectification of a mistake.

- The notice required to be given for rectification of a mistake under section 37. shall be in form ST 12.

71. Disclosure of information relating to a dealer.

- Application for disclosure of an information relating to a dealer, under sub- section (2) of section 96, shall be made by the applicant before the Commissioner on a plain paper, mentioning therein the particulars of information and purposes for which information is required.

72. Issue of tax clearance certificate.

- An application for tax clearance certificate by a registered dealer shall be made to his assessing authority on a plain paper mentioning the purpose of obtaining such certificate and a tax clearance certificate shall be issued to him in form ST 19 which shall be valid upto the date mentioned therein.

73. Court fees.

- Court fee stamps of the value indicated below shall be affixed on all documents in respect of appeals, revisions and other proceedings:-

SI. No.	Nature of the Document.	Value of court fee stamps
1.	(a) Memorandum of appeal under section 84.	Fifty Rupees.
	(b) Memorandum of appeal under section 85.	One Hundred Rupees.
	(c) Application for revision under section 86.	One Hundred Fifty Rupees.
2.	Application for determination of disputed question under section 40.	Fifty Rupees.
3.	Vakalatnama by an advocate or authority by a Chartered Accountant or by any Sales Tax Practitioner enrolled under rule 64 or a friend or relative of the dealer authorised to appear of his agent under rule 62 when filled before-	
	(a) the Deputy Commissioner, the Assistant Commissioner, the Commercial Taxes Officer, or the Asst. Commercial Taxes Officer.	Rupees Two.

	(b) the Commissioner or the Tax Board.	Rupees Four.
4.	Application for adjournment of any proceedings before any authority under the Act.	Rupees Two.
	(a) Application for obtaining copies.	Rupees Two.
		Rupees Four for every page or part thereof.
	(b) Copy of any order passed by any authority under the Act or any other document.	(To be issued within seven days of the receipt of the application.
		Double of the fee payable at SI. No. 5 above. (To be issued within three days of the receipt of the application)
6.	Application and copying fees for urgent copies.	
7.	Application for amendment of registration certificate.	Rupees Five.
8.	Application for inspection of files.	Rupees Ten.
	Application for grant of payment of demand in instalments or postponement of payment of any demand or stay under sub-sections (4) or (5) of section 42.	
9.		Rupees Five.
10.	Application for disclosure or information relating to a dealer.	Rupees Fifty.
11.	Any other document not covered by SI. Nos. 1 to 10 above.	Rupees Two.

74. Repeal and Savings.

(1) The Rajasthan Sales Tax Rules, 1995 (to be referred to as the New Sales Tax Rules) hereby repeal the Rajasthan Sales Tax Rules, 1955 (To be referred to as the Old Sales Tax Rules). (2) The repeal under sub-rule (1) shall not affect in any way, anything done or any action taken or any privilege accrued or any obligation or liability incurred, under the Old Sales Tax Rules. (3) Any notification, or circular issued with reference to any of the provisions of the Old Sales Tax Rules and in force on the date of commencement of the New Sales Tax Rules, shall remain in force unless such notification, or circular is superseded in express terms or by necessary implication, and any reference of a rule of the Old Sales Tax Rules therein, shall be deemed to refer to the relevant rule of the New Sales Tax Rules. (4) The blank printed forms prescribed under the Old Sales Tax Rules may, with or without such modifications, be continued to be used till such date, as may be directed by the Commissioner and forms number ST 1, ST 3, ST 5, ST 5A, ST 6, ST 8, ST 9, ST 9A, ST 9B, ST 10, ST 15, ST 16, ST 17A, ST 18, ST 18B, ST 27 and ST 29 may be got printed and used by the dealers. Form S.T. 1 (See Rule 10/12) Application for Grant of Certificate of Exemption To, The Assistant Commissioner/The Commercial Taxes Officer. Circle.....

1. Name of the Applicant

- Name and address
under which the
2. applicant carries on
business
Status of the
applicant such as
Proprietor /
3. Partner/Director/Karta.....
of
H.U.F./Manager/
Secretary.
Principal place of
business with
4. City/Town/Village,
Tehsil andand
District.
Branches with full
5. address, if any : (a).....(b).....RSTNo.....w.e.f.....Form.....to...
6. Registration
certificate :
Period for which
7. exemption is
applied for.
Purpose for which
8. exemption is (a) Commodity.....(b) NotificationNo.....
applied for.
Turnover(including
9. branches) during
the pervious and (a) (Previous year: actual).....(b) (Current year:estimated).
currentyear.
In case of works
10. contract particulars
thereof:
{|

SI. Description of the Name and address of the awarder
No. contract.

1 2 3

|-|

Stipulated period for completion of the contract.	Total value of the contract.	Place of execution of work	Miscellaneous information, if any
5	6	7	8

|-| 11. | Amount of exemption fee deposited (with No. and date of challan and name of Bank, Treasury or Sub-Treasury). ||-| 12. | Exemption Certificate, if any, of the previous year (No. and date and place of issue). || } I/We hereby undertake that if I/We fail to abide by any of the terms and conditions of the Exemption Certificate or any provision of the Act or Rules, I/We, shall pay tax on the sale or purchase of such goods in accordance with the provisions of the Act and the rules made thereunder. I/We declare that the information given above is true and correct to the best of my/our knowledge and belief and nothing material has been concealed. Signature of the applicant and his status. Notes:

1. Separate applications should be submitted for separate purposes and also for different commodities.

2. In case where a fixed exemption fee has been prescribed, details regarding turnover need not be given.

3. Separate applications should be submitted for separate works contracts.

Acknowledgment Received from M/s..... RST No..... From No. S.T. 1 for the period from to with following enclosures. (i)(ii)(iii)& so on Signature of Receiving Official with date and seal of Office. Serial No. of Register Original Counter Foil Form S.T. 2 (See Rule 10/12) Certificate of Exemption

1. Book No.
2. Serial No.
3. Serial No. of Exemption Certificate register.
4. Name of the applicant with status.
5. Name and address of the business.
6. Registration Certificate No.
7. Principal place of business with branches, if any (a).....(b).....
8. Purpose for which exemption is granted (mention turnover where necessary). (a) Commodity.....(b) Notification No.....
9. In the case of a works contract, the exemption fee shall be as under :

{|

SI. No.	Description of the contract & place of execution of work	Name and address of the awardee	Total value of the contract	Exemption Fee (in Rs.)
1	2	3	4	5

|-| 10.| Period of validity:| From.....to.....unless cancelled or revoked earlier.|-| 11.| This certificate is liable to cancellation in case the holder there of:-|-| (a)| contravenes any condition, prescribed in the rules or in the notification pursuant of which this certificate has been granted; or|-| (b)| fails to pay any tax or other sum payable after he has received a notice in respect thereof, in accordance with the provisions of the Act or the rules made thereunder.}|}

Signature.....

Date..... Designation.....

FORM S.T. 3

Space for Attested Photo (If space is not sufficient, separate sheet may be enclosed)

(See Rule 17)

Application for Registration

To,

The Assistant Commissioner/The Commercial Taxes Officer, Circle.....

I..... Proprietor/Partner/Director/Karta of HUF/Manager/ Secretary of the business known as or Officer Incharge of the business of buying, selling or supplying goods carried on by the Central Government/State Government of (name of the State)..... in the Department. Whose principal place of business in Rajasthan is situated at (location)..... City /Town/Village..... Tehsil District..... hereby apply for and on behalf of the said business for:-

- (a) Obligatory registration; or ☐ []
 (b) Provisional registration; or ☐ []
 (c) Voluntary registration; or ☐ []
 (d) Additional registration ☐ []

(Tick mark which ever is applicable) under the provisions of the Rajasthan Sales Tax, 1995. Note:- In case the application is for Additional Registration copy of existing registration certificate shall be attached.

1. Nature of business (a) Manufacture ☐ []
 (b) Wholesaler ☐ []
 (c) Retailer ☐ []

(Tick mark whichever is applicable)

2. Personal details of Proprietor/Partner/Director/Karta of HUF/ Manager/Secretary/Other persons having interest in the business :

Name	Father's Name	Age	Status & extent of interest in the Business	Permanent Home address
1	2	3	4	5
1.2.3.& so on				
Present Residential Address	Complete details of immovable Property with address		Signature	Name, Address and Signature of the witness
6	7		8	9

3. The Proprietor, Partners, Directors or any other person who has interest in the following other business:-

Name of the Proprietor, Partner, Director, or other person having interest in other business	Name and address of other business	Nature & extent of interest in the other business
1	2	3
1.2.3.& so on		

4. The Proprietor, Partners, Directors or any other person having interest in this business, if having had interest in any other business which is closed. Furnish the following details :-

Name of the Proprietor, Partner, Director, or other person as the case may be	Name and address of the closed business	Nature and extent of the interest
1	2	3
Date of closure	Reasons of closure	Total outstanding demand, if any against that closed business
4	5	6

5. The business in respect of which this application is made has been registered with the Registrar of Companies, Rajasthan (If registered in any other State name of such State) on.....

6. I/We keep our accounts in the language and.....script.

7. I/We maintain my/our accounts from.....to.....

8. (a) My/Our first purchase was made on..... and first sale was made on..... and (date) are as under my/our sales from..... (date) upto.

(i) Tax free sales	Rs.
(ii) Tax paid sales	Rs.
(iii) Taxable sales	Rs.

(b) My/Our Commercial production was started on

(c) My/Our business was commenced on.....

9. I/We, for the purpose of my/our business, have the accounts in the following Banks

S. No. Name & address of the Bank Nature of bank a/c and No. thereof

1	2	3
---	---	---

10. (a) I/We am/are not registered under the Central Sales Tax Act, 1956, or

(b)I/We have applied/not applied for registration under the Central Sales Tax Act, 1956; or(c)I/We hold Registration Certificate No..... issued by the Assistant Commissioner/Commercial Taxes Officer Circleunder the Central Sales Tax Act, 1956.

11. I / We intend to purchase the following goods for use as raw material in the manufacture of goods for sale or the following goods (other than raw material) for use in the manufacturing or processing of goods for sale or in mining or in the generation or distribution of the electricity :-

Raw material Processing article

1.	1.
2.	2.
3.	3.
4.	4.
& so on	& so on

12. I/We manufacture or produce for sale the following classes of goods :-

1.

2.

3.

4.

& so on

13. I/We deal/intend to deal with the sale of the following goods :-

1.

2.

3.

4.

& so on

14. I/We deal/intend to import the following goods from places outside the State :-

1.

2.

3.

4.

& so on

15. I/We enclose a treasury receipt of Rs. 100/- deposited as fee for registration.

Declarations

1. I/We shall not start selling goods manufactured by me/us within.....months/ years from the date of this application.

2. I/We hereby declare, that I/We shall pay tax on the sales of my/our taxable goods.

3. I/We have.....(No.) additional place(s) of business(es) and ware house (s) at the addresses given below and have no other places of business or warehouses

Additional place(s) of business(full name and address)	Warehouse at places(complete address)
1.	1.
2.	2.
3.	3.
4.	4.
& so on	& so on

4. I/We hereby undertake to furnish security including additional security of an amount considered necessary by the authority competent to grant registration or the assessing authority, in the manner directed by such authority.

Signature with statusVerificationI/Wehereby certify that the particulars stated above are true and correct to the best of my/our knowledge and belief and nothing has been concealed.

Dated..... Signature.....
Status.....

Note :- Strike out whichever is not applicable.AcknowledgementReceived from
M/s.....From No. S.T. 3 with following enclosures:(i)(ii)(iii)& so onSignature of Receiving
Official with date and seal of Office.Serial No. of RegisterOriginal CounterfoilForm S.T. 4(See Rule
18)Certificate of Registration
No. District.....

This is to certify that M/s.....whose Principal place of business is situated at
(Address).....(City/Town/Village).....Tehsil District..... has been granted Obligatory
registration/Provisional registration/Voluntary registration/Additional registration with effect from
..... under theRajasthan Sales Tax Act, 1994.

2. Names and Addresses of the Proprietor/Partners/Directors of the business concern of dealer, as the case may be, are as under :-

S.No. Name Status Address

1 2 3 4

3. The dealer is :-

Wholly manufacturer/wholesaler/retailer :Mainly manufacturer/wholesaler/retailer :Partly manufacturer/wholesaler/retailer :

4. The dealer is engaged in the purchase and sale of /intends to deal in the following goods :-

1.

2.

3.

4.

& so on

5.

The dealer intends to manufacture or is manufacturing the following goods for sale :-

1.

2.

3.

4.

& so on

6. The following goods are being used/shall be used as raw material in the manufacturing of goods for sale :-

1.

2.

3.

4.

& so on

7. The following articles (other than raw material) are being used/shall be used in the manufacture or purchasing of goods for sale or in mining or in generation or distribution of the electricity :-

1.

2.

3.

4.

& so on

8. The following are the additional places of business and warehouses :-

Additional place(s) of business(full name and address)	Warehouse at places(complete address)
1.	1.
2.	2.
3.	3.
4.	4.
& so on	& so on

9. This certificate shall remain in force unless it is cancelled.

or This certificate has been granted provisionally and shall remain in force upto.....

10. This certificate is not transferable in any circumstances.

Signature.....

Date..... Assistant Commissioner/Commercial Taxes Officer/Asst. Commercial Taxes officer.Circle.....

Seal Note:- Strike out whichever is not applicable. For R. S.T. Form S.T. 5 (See Rule 19) Return

Circle Ward:

Assessment Year :

Name of the dealer with address :

RST No.....

CST No.....

Return for the period: From..... To.....

1. Total turnover : Rs.

2. Deductions :

Nature of Sales	Name of goods sold	Sales amount (in Rs.) without declaration forms	Sales amount (in Rs.) with declaration forms	Total sales
1	2	3	4	5
(a) Exports Sales				
(b) Inter-State Sales				
(c) Branch Transfers				
(d) Exempted Sales				
(e) S.T. Paid Sales				
(f) Sales against declaration forms				
(g) Any other kind of Sales				
Total Deductions Rs :				

3. Taxable turnover

S. No.	*Name of goods sold	Tax Rate	Taxable sale + purchase Turnover	Tax Amount	Details of Tax Deposit
--------	---------------------	----------	----------------------------------	------------	------------------------

I Proprietor/Partner/Director/Manager do hereby declare and verify that the information given above is true to the best of my knowledge and belief. Signature.....Proprietor / Partner / Director/Karta of HUF/Manager/Secretary Acknowledgement Received from M/s RST No..... Form No.S.T. 5 for the period from.....to.....and entered at S. No.....of return receipt register. Signature of Receiving Official with date and seal of Office.[Form S.T. 5A] [Forms 5-a to 5-C Substituted by Notification dated 12-7-2004, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 12-7-2004, page 180, w.e.f. 12-7-2004.]

(For office use)

Signature of officer Registration No.

[See Rule 19 (4) (bb), (c), (d) & (5)]

S.No. of Return Receipt Annual Return

Register:

Ward:

1. Assessment year

2. Name and address of the Business

A. Turnover (including turnover of all branches in the State);

Head	as Per Books of Account	as Per Filed Return
------	-------------------------	---------------------

Gross Turnover

(-) Sales Return As per Rule 25 (c)

Net Turnover

Note: In case of any difference in turnover disclosed in returns and books of accounts give reasons thereof: -B. Bifurcation of Turnover

Head	Sales	Tax Due
Deductions of turn-over of goods	Against declaration	Others Total
Exempted without fee		
Exempted on payment of fee		
Which have already suffered tax under the Act.		
Taxable at last point		
Which have been sold to industries entitled to purchase goods free of tax under the Act		
Sold outside the State		
Sold in the Course of Export		
Sold in the course of inter-State Trade and Commerce		
Sold through commission agent		
Any other mode (Please specify)		
Total (Deductions)		
Net Taxable Turnover		
Name of commodity	Tax rate	

TOTAL (TAXABLE TURNOVER)

Turnover of goods liable to purchase tax

Name of commodity	Tax rate
-------------------	----------

TOTAL (PURCHASE TAX)

C.Details Of Works Contracts/lease Contracts Executed During the Year:

S.No.	Description of contract	Gross value of contract	Amount received/receivable	Value of goods	Tax deducted at source	Tax payable
Exempted /Tax paid	Taxable					

D. Details of Goods Received and Sold on Consignment/commission Basis:

Commodity	Opening balance	Received	Total	Sold	Balance
Against declaration	Others	Against declaration	Others		

E. Of Total Tax Liability:

Sales Tax	Purchase Tax	E.C./Com position Fee	Total	Tax Collected	Tax Deposited	Tax Payable/Refundable
-----------	--------------	-----------------------	-------	---------------	---------------	------------------------

Note: In case of refund give reasons for refund.....F. Details of Incentive/deferment Availed:

Name of Incentive/ Deferment Scheme with EC No.	Eligibility Amount/ Period	Extent of Incentive Deferment	Amount Availed upto last Year	Amount Availed during the year
---	-------------------------------	----------------------------------	----------------------------------	-----------------------------------

G. Survey conducted by the Department, if any, during the year, with date thereof.H. Any other information which the dealer wants to mention.....SignatureFull name & StatusNo. of Enclosures & DetailsVerificationI certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.Signature Full name & StatusDatePlaceBefore Filing this Form Read the Following Instructions CarefullyInstructions:

1. Attach Certified copy of trading account, manufacturing account, details of tax collected and deposited, list of declaration forms received and receivable (if any), details of used forms (if any in Form S.T. 16 A) and claim of set off (if any, with copies of invoices).

2. This form and its attachments should be verified and signed by the:

a. Proprietor, in case of Proprietorship concern or b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other Partner or c. Managing Director or authorized signatory, in case of a Company or d. Karta, in case of Hindu Undivided Family or e. Authorised Signatory, in all other cases
Acknowledgement S. No. of Return Receipt Register.....Received From M/S(R.C. No.....) ST 5A for the period from.....to.....with following enclosures:-a) Trading account; b) Details of Tax collected and deposited; c) List of declaration forms received and receivable; d) Details of forms used and balanced; e) Claim of set off; f) any other enclosures (please specify)
Signature of receiving Officer/Official Date Seal] Form ST 5B

*(For office use) Signature of officer	[See Rule 19 (4)(e)]	Registration No.
S.No. of Return Receipt Register:	(Only for dealers other than manufacturers, dealing exclusively in sales tax paid /exempted goods)	Ward:

1. Assessment year

2. Name and address of the Business

3. Gross turnover (including turnover of all branches in the State):

4. Inter-State sales, if any (with name of goods)

5. Trading Account (to be enclosed)

6. Complete details of the declaration forms used during the year.

7. Survey conducted by the Department, if any. during the year, with date thereof

8. Any other information which the dealer wants to mention.....

*Signature Full name & Status No. of Enclosures & Details Verification I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed. Signature Full name & Status Date Place *This Form and its attachments should be verified and signed by the Proprietor, in case of Proprietorship concern or Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other Partner or Managing Director or authorized signatory, in case of a Company or Karta, in case of Hindu Undivided Family or Authorised Signatory, in all other cases. Acknowledgement S. No. of Return Receipt Register.....Received From M/s..... R.C.No.....ST 5B for the period from.....to.....with following enclosures a) Trading account; b) Details of List of declaration forms used; c) any other enclosures (please specify) Signature of receiving

Officer/OfficialDateSeal]Form ST 5C

*[(For Office Use)signature Of
Officer [SeeRule 19 (4)(f)]

Registration
No.

S.No. of Return Receipt (Only for dealers liable to pay tax quarterly other
Register: than manufactures)

Ward:

1. Assessment year

2. Name and address of the Business

3. Gross turnover (including turnover of all branches in the State):

4. Goods imported from outside the State with or without declaration forms (list to be enclosed).

5. Goods purchased from within the State against declaration forms (list to be enclosed)

6. If liable for penalty under section 61. mention date of deposit.....

7. Survey conducted by the Department, if any, during the year, with date thereof.....

8. Any other information, which the dealer wants to mention.....

*Signature Full name & StatusNo. of Enclosures & DetailsVerificationI certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.Signature Full name & StatusDatePlaceBefore Filling this Form Read the Following Instructions CarefullyInstructions:

1. Attach Certified copy of trading account, details of Tax collected and deposited, list of declaration forms received and receivable (if any), details of used forms (if any in Form S.T. 16 A).

2. This Form and its attachments should be verified and signed by the:

(a)Proprietor, in case of Proprietorship concern or Managing Partner, in case of Partnership firm and where there is no Managing Partner, by any other Partner or(b)Managing Director or authorised signatory, in case of a Company or(c)Karta, in case of Hindu Undivided Family or(d)Authorised Signatory, in all other cases.AcknowledgementS. No. of Return Receipt Register.....Received From M/s R.C. No.....ST 5C for the period

from to with following enclosures a) Trading account; b) Details of Tax collected and deposited; c) List of declaration forms received and receivable; d) Details of forms used and balanced; e) Claim of set off; f) any other enclosures (please specify) Signature of receiving Officer/Official Date Seal] Form S.T. 7(See Rule 27) Notice for payment of demand To.....

Take notice you have been assessed to tax/a penalty has been imposed on you/an interest has been that charged on you/an exemption/composition fee is payable by you/ amounting to Rs.....(in words) in connection with the tax assessment or other order for the year.....

The amount of tax

penalty

interest

fee

shall be paid by you in the Treasury or the Bank authorised to receive money on behalf of the State Government by the.....day of.....year...../ within thirty days from the service of this notice. Please note that if the amount is not paid within the said time, it shall be recoverable as arrears of land revenue and you shall be exposed to all modes of recovery provided in the Act and further you shall also be liable to prosecution under the Act.

SEAL Encl.: Date: Assistant Commissioner/Commercial Taxes Officer/Asstt. Commercial Taxes Officer..... Circle/Ward.

1. Rs..... (in words also)already deposited by you on.....have been adjusted.

2. Rs..... (in words also) claimed by you as deposited and supported by receipts but not verified, shall be adjusted after verification to be made by this office.

Form S.T. 8(See Rule 30) Form of Memorandum of Appeal Appeal No.....of.....

Space for court fee stamps

To The Deputy Commissioner, Commercial Taxes (Appeals), Ref:- Appeal under section 84 of the Rajasthan Sales Tax Act, 1994 against Order dated.....of.....

1. Name of the Appellant
2. Address to which notice may be sent to the appellant
3. Authority passing the order in dispute.
4. Date of order against which appeal is made.
5. Period of assessment from.....to..... from.....to.....
6. Date of service of the notice of demand or of the order appealed against.
7. Whether a certified copy of the order appealed against is enclosed ?

8. Relief claimed in appeal :-

(a) Total liability including tax, interest or penalty :

(i) Determined by the assessing authority

(ii) Admitted by the dealer/person

(iii) Disputed by the dealer/person

(b) If turn over is disputed :

(i) Disputed turnover

(ii) Tax due on the disputed turnover

(c) If rate of tax is disputed :

(i) Turnover

(ii) Amount of tax disputed

(d) If the order of penalty/interest is disputed:

(i) Section under which penalty/interest is disputed

(ii) Amount of penalty in dispute

(iii) Amount of interest in dispute

(e) Any other relief claimed :

(i)

(ii)

(iii)

9. Proof of deposit of-

(a) admitted tax liability :

(b) ----% of disputed tax liability

10. Grounds of appeal-

Date : Signature(s) of Appellant(s) and status

Verification The appellant (s) named above does/do hereby declare that what is stated herein is true to the best of his/their knowledge and belief and nothing has been concealed. Verified today the.....day of..... 19.....

Signature of appellant's advocate/representative (Signature/s of appellant/s) and status

Note. 1. The appeal should be accompanied by the certified copy of the order appealed against.

2. Strike out whichever is not applicable.

Form S.T. 9(See Rule 31)Memorandum of appeal to the Tax Board. Appeal

No.....of.....

Space for court fees stamps

(Appellants) (Respondents)

In the Rajasthan Tax Board Ref. :- Appeal under section 85 of the Rajasthan Sales Tax Act. 1994

Against the order dated..... of Deputy Commissioner (Appeals)/Commissioner/ District Level

Screening Committee/State Level Screening Committee.

1. Name (s) of the appellant (s).
2. Addresses to which notices may be Sent to appellant (s) and the respondent (s) :
 - (A) Appellant (s)
 - (B) Respondent (s)
3. Authority passing the order in dispute.
4. Date of order appealed against.
5. Period assessment/incentives claimed. from..... to.....
6. Whether Original or certified copy alongwith two true copies of the order appealed against is attached ?
7. Relief claimed in appeal before the tax Board-
 - (a) Where turnover is disputed :
 - (i) Disputed turnover
 - (ii) Tax due on the disputed turnover.
 - (b) Where rate of tax is disputed :
 - (i) Turnover involved
 - (ii) Amount of tax in dispute
 - (c) Where the order of penalty/ interest is disputed-
 - (i) Section under which penalty/interest imposed.
 - (ii) Amount of penalty in dispute.
 - (iii) Amount of interest in dispute.
 - (d) Any other relief claimed :
 - (i)
 - (ii)
 - (iii)

8. Grounds of appeal to the Tax Board.

Place:

Date: Signature(s) of Appellant(s) and status

Verification The appellant (s)..... named above does/do hereby declare (i) That the said order is appealable under section 85 of the Rajasthan Sales Tax Act, 1994; (ii) That no appeal from the said order is pending; and (iii) That what is stated herein is true to the best of his/her/ their knowledge and belief and nothing has been concealed. Verified today the..... day of..... 19.....

Signature.....

Signature..... Status.....

(Advocate/ Authorised representative, if any). (Appellant/s)

Note.- 1. The application of appeal should be in triplicate and be accompanied by two copies of the order appealed against and two copies of the relevant order of the assessing authority, in addition to the original or certified copy.

2. The number and the year of appeal shall be filled in the office of the Tax Board.

3. Where the space provided in the application is found insufficient, separate enclosure may be used for the purpose.

Form S.T. 9A(See Rule 31)Form of Memorandum of Cross-objections to the Tax BoardCross-objection No.....of.....19.....In appeal No.....of.....19.....

(Appellant/s) (Respondent/s)

In the Rajasthan Tax Board, Ajmer.Ref. :- Memorandum of Cross-objections under sub-section (5) of section 85 of the Rajasthan Sales Tax Act, 1994.

1. Appeal No. (allotted by the Tax Board) to which memorandum of cross-objection relates.....

2. Name of the appellant (s).....

3. Addresses to which notices may be sent to the cross-objector (s) and appellant (s).....

(i)Cross objector.....(ii)Appellant.....

4. Date of receipt of notice of appeal filed by the appellant to the Tax Board

5. Period of assessment/incentive claimed in connection with which the memorandum of cross-objections is preferred.....

6. Relief claimed in the memorandum of cross-objections -

(a) Where turnover is disputed :

(i) Disputed turnover

(ii) Tax due on the disputedturnover.

(b) If rate of tax is disputed :

(i) Turnover involved

(ii) Amount of tax in dispute

(c) If the order of penalty/ interest is disputed-

(i) Section under whichpenalty/interest imposed.

(ii) Amount of penalty in dispute.

(iii) Amount of interest indispute.

(d) Any other relief claimed :

(i)

(ii)

(iii)

7. Summary of Cross-objections-

(Signed).....Date :Respondent Cross-objector.VerificationI.....the respondent, do hereby declare that what is stated above is true to the best of my knowledge and belief and nothing has been concealed.

Verified today.....day of.....19.....

(Signed)

(Signed)

(Advocate/Authorised Representative, if any.) Respondent Cross-objector.

Note. - 1. The memorandum of Cross-objections should be in triplicate.

2. The number and year of Cross-objections shall be filled in the office of the Tax Board.

3. The number and year of appeal as allotted by the Tax Board and appearing in the notice of appeal received by the respondent is to filled in by the respondent.

4. Where the space provided in the memorandum is found insufficient, separate enclosure may be used for the purpose.

Form S.T. 9 B(See Rule 32)In the High Court of Judicature for Rajasthan at Jodhpur/Jaipur Bench

Spaceforcourtfeestamps

Sales Tax Revision No.....Dated.....Versus.....

(petitioner) (respondent)

Revision Application under section 86 of the Rajasthan Sales Tax Act, 1994ToThe Hon'ble Shri.....Chief Justice and his other companion Judges of the Hon'ble High Court of Judicature for Rajasthan at Jodhpur/Jaipur Bench.MAY IT PLEASE YOUR LORDSHIPSThe petitioner respectfully submits the following :-

1. That the appeal No..... of 19.... in the matter of

(Appellant) Versus (Respondent)

has been decided by the Bench of the Tax Board on.....

2. That the copy of order passed by the Tribunal under section 14B of the Rajasthan Sales Tax Act, 1954/the copy of order passed by the Tax Board Under section 85 of the Rajasthan Sales Tax Act, 1994 was received by the petitioner on.....

3. That the brief facts of the case which are necessary and from which questions of law have been formulated are enclosed alongwith relevant copies of the order of the assessing authority dated

relevant order of Dy. Commissioner (Appeals) Dated and the copy of the order of the Tribunal in question dated.....

4. That the following questions of law arise out of the said under of the Tribunal/Tax Board :-

(i)(ii)(iii)5. That the petitioner, therefore, prays under sub-section (1)/(2) of section 86 of the Rajasthan Sales Tax Act, 1994 that this question mentioned in Para 4 above or such questions as this Hon'ble Court thinks just and proper, may be decided.Humble
PetitionerName.....Status/Designation.....AffidavitI.....S/o.....aged.....
do hereby take oath (or solemnly affirm) and state as under

1. That I am well acquainted with the facts of the case and, therefore, am competent to swear this affidavit.

2. That I have carefully gone through the contents of this revision petition.

3. That the contents of Para 1 to 5 of the application are true to the best of my knowledge and belief and nothing has been omitted or concealed.

4. That the such revision application has been filed in this Hon'ble High Court prior to the present application.

(Signature).....Deponent.VerificationI.....S/o.....aged..... years the above named deponent (Status/designation) do hereby solemnly affirm that Para 1 to 4 of the affidavit are true and correct to the best of my knowledge and belief and nothing has been concealed.(Signature).....Deponent.Note. 1. The number and the year of the Revision application is to be filed in by the office of the Registrar, Rajasthan High Court.

2. Where the space provided in the application is found insufficient, separate enclosure may be used for the purpose.

Part I – (To be retained in the Treasury)

Part II – (To be sent to the assessing authority)

Part III – (To be given to the depositor for retention by him)

Part IV – (To be given to the depositor for passing on to the assessing authority)

[Government of Rajasthan Commercial Taxes Department] [Substituted by Notification dated 26-3-1999, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 26-3-1999, page 515-121, w.e.f. 26-3-1999.] Form ST 10

Sales Tax Challan

Circle

(See rule 42)

Ward

For deposit of tax/demand/ other sum R.C. No.

Part I – (To be retained in the Treasury)

0040.

-Sales Tax

102.

- Receipts under the State Sales Tax Act (a).

800.

- Other Receipts (b). Invoice of tax etc. paid into Treasury / Sub-Treasury for the period.....Name and address of assessee.....(a)Receipts under the State Sales Tax Act, Amount (Rs.) (i) Advance payment of tax: (1) Sales tax (2) Purchase tax (3) Surcharge (4) Turnover tax Total (a) (i) (ii) Deposit of demand: (2) Sales tax/ Purchase tax including penalties and interest. (3) Surcharge (4) Turnover tax Total (a) (ii) (iii) Registration fee (iv) Exemption fee (v) Composition fee (vi) Other fee Total (a) (b) Other Receipts (i) Fines/ Penalties and Interest (ii) Security (iii) Miscellaneous Receipts Total (b) Grand Total (In words) Rupees.....Date.....

For use in Bank/Treasury only:

1. Number of Challan
2. Number of entry in Sales Tax Receipts Register
3. Date of entry in Sales Tax Receipts Register

Please receive and grant receipt

Bank/ Depositor

Treasury Stamp Bank/ Treasury Accountant

Bank/Manager/Treasury/Sub-Treasury Officer

Part II – (To be sent to the Assessing Authority)

Part III – (To be sent to the Accountant General)

Part IV – (To be given to the depositor for passing on to the Assessing Authority)

Part V – (To be given to the depositor for retention by him)]

Form S.T. 11(See Rule 46)Statement of Verification of CollectionsTo.The Treasury
Officer.....Amount of sales tax, registration fee, penalty, interest, composition
money and miscellaneous receipts, exemption fee, deposited in the treasury and sub-treasuries of
District from..... 19.....to..... 19.....

				Registration fee	Exemption fee	Sales Tax, Penalty, Interest, Composition fee
				1	2	3
Amount shown as deposited in Assistant Commissioner/Commercial Taxes Officer's register.Amount shown as depositedas per Treasury Accounts.						
Surcharge	Turnover tax	Miscellaneous receipts	Total	Signature of the Assistant Commissioner/Commercial Taxes Officer/ Treasury Officer.		
4	5	6	7	8		

Refund and Net Collections

As per Assistant Commissioner/

As per Treasury register.

Commercial Taxes Officer's register.

Amount of refund.....

Amount of refund.....

Net collections.....

Net collections.....

Signature of the Assistant Commissioner/.....

Commercial Taxes Officer.

Signature of the Treasury Officer.....

Form S.T. 12(See Rule 48)Form of Summons under the Rajasthan Sales Tax Act, 1994ToWhereas your personal attendance is required to adduce evidence/ and /or the following accounts and documents (here describe the documents in sufficient detail to permit of their identification with reasonable certainty)are required with reference to an assessment, escaped assessment, rectification of a mistake or an enquiry under the Rajasthan Sales Tax Act, 1994 (here enter briefly the subject matter) now pending before me, you are hereby summoned to appear in person to produce, or cause to be produced.....

me on the.....day of..... 19.....at.....O' clock at (place).....(and not to depart hence until permitted by me)*.Given under my hand and seal this.....day of..... 19.....

() Signature.....

(SEAL) Official designation

()

* These words should be omitted where the summon (s) is/are for the production of documents only.FormS.T. 12A[See Rule 48 (2)]Notice to furnish information

To

..... Personal appearance is not necessary

.....

You are directed to submit:(i)The return of turnover related to the period.....in the enclosed form ST 5/ST 5A.(ii)The return of turnover under self assessment scheme for the period.....inthe enclose form SA-I/SA-II.(iii)The trading account (commodity wise) for the period(iv)The declaration forms in support of sales received for the period.....(v)The proof of deposit of Tax/Composition fee under notification No.....dated.....for the period..... in form ST 10/ST 26.(vi)The commodity wise return of turnover for the period under notification No.....dated.....(vii).....(viii)& so on.So as to reach the office of the undersigned on or before.....Please take notice that failure to furnish the above required information/documents without sufficient cause will render you liable to penalty under section 68 of the Rajasthan Sales Tax Act, 1994.

PlaceDate

Assistant Commissioner/Commercial Taxes Officer/Assessing Authority|Circle/Ward.....

FORM S.T. 13

FORM S.T. 13

(Seerule 35)

(Seerule 35)

Foil-I

Foil-I

Sales Tax Refund Order.

Book No.Serial No.....XII A Sales tax-Deduct Refund Payable to

General Index Register No.

.....Registration Certificate No.Assessment year.....Date of order directing refund.....Valid upto.....Amount of refund.....Serial Number of the assessee in demand and collection Register showing Collection of amount regarding which refund is made.....(Amount which is to be refunded had been credited vide Challan No.Date.....)

Initial of the Assistant Commissioner/ Commercial taxes Officer/ Assistant Commercial Taxes officer.

Signature of recipient. Paid

on (date).....Signature.....Designation.....

(To be attested by the Assistant Commissioner/ Commercial Taxes Officer/ Assistant Commercial Taxes Officer after advice of payment is received from their Bank/ Treasury.) Entered in Demand & Collection Registers Refund Register vide Item No.....Dated.....Assistant Commissioner/ Commercial Taxes Officer/ Assistant Commercial Taxes Officer.

Form S.T. 13A

(Seerule 35)

Counter foil

Advice of Refund of Sales Tax XII - A Sales Tax Deduct :

Refund Book No.....

Serial No.....

To.

The Treasury Officer/

Sales Tax Refund Order.

Book No.Serial No.....XII A Sales tax Refund Order For Refund of Sales Tax.

Valid upto..... only. Payable atTo, The Treasury Officer,.....Sub-Treasury Officer..... that with reference to the assessment records bearing.....G.I.R. No.....Registration Certificate No.....

A refund of Rs. is due to.....2. Certified that no refund order regarding the sum not previously granted and this order of refund had been previously granted and this order of refund had been previously granted and this order of refund had been previously granted in the original in file of assessment under my signature.

3. Certified that no refund order regarding the sum not previously granted and this order of refund had been previously granted and this order of refund had been previously granted in the original in file of assessment under my signature.

Please pay to.....on account of the above refund of Rs. (Figures) Rs..... (in Words)

Signature and the seal of the Assistant Commissioner/ Commercial Taxes Officer/ Assistant Commercial Taxes Officer

Received payment (claimant's signature) examined..... of Treasury Officer/ Manager of the Bank.

Form S.T. 13A

(Seerule 35)

Counter foil

Advice of Refund of Sales Tax XII - A Sales Tax Deduct :

Refund Book No.....

Serial No.....

To.

The Treasury Officer/

Manager.....	Manager.....
(Name of Bank/Treasury)	(Name of Bank/Treasury)
this is the first advice on..... Treasury/Bank in continuation of Advice No.	this is the first advice on..... Treasury/Bank in continuation of Advice No.
Dated.....	Dated.....
Particulars of Sales Tax Refund Order.	Particulars of Sales Tax Refund Order.
Book No. Dated.....	Book No. Dated.....
Voucher No.	Voucher No.
Valid upto	Valid upto
Refund payable to.....	Refund payable to.....
Order issued by me on	Order issued by me on
Amount of Refund.....	Amount of Refund.....
Assessment Record bearing G.I.R. No.	Assessment Record bearing G.I.R. No.
Registration Certificate No.	Registration Certificate No.
Assessment Year	Assessment Year
Date.....	Date.....
Assistant Commissioner/ Commercial Taxes Officer/ Assistant Commercial Taxes Officer. Circle/Ward	Assistant Commissioner/ Commercial Taxes Officer/ Assistant Commercial Taxes Officer. Circle/Ward
Original Counter-Foil Form S.T. 14 (See Rule 35) Refund Adjustment Order Book No. XII A Sales Tax Deduct Refund Voucher No. To.	

1. Certified with reference to the assessment record of the dealer (name) bearing registration certificate number of circle for the period from to that a refund of Rupees (in words) is due to (name)

2. Certified that the tax, penalty or interest concerning which this refund is allowed has been credited into the Treasury/Bank Under Challan No. Dated.....

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered on the original assessment order and the demand and collection register.

4. This refund will be adjusted towards the amount of sales tax dues from the said dealer for the period from to 19 or any subsequent month/ quarter/ year.

Signature Assessing Authority. Circle/Ward.....(Seal of Assessing Authority) Date
Note:- The dealer shall enclose this order with the return to be furnished by
 him for the month/quarter/yearagainst which the adjustment is desired. Form S.T. 15(See
 Rule 17) Information of starting sales by Provisional manufacturers To, The Assistant
 Commissioner/The Commercial Taxes Officer/The Assistant Commercial Taxes
 Officer, Circle/Ward.....Sub:-Provisional R.C. NumberSir, I/We
 the Proprietor/Partner(s)/Director(s)/Karta/Manager/Secretary of
 M/s.....(name and address) holder of provisional R.C. No.....declare that I/We
 have started selling goods manufactured by me/usfromand my/our Sale from
of..... have been of Rs.....I/We, therefore, request that you may kindly record
 an endorsement under rule 17 of the rules on my/our provisional certificate of registration, which is
 enclosed, treating the same as having been issued under section 17. Yours faithfully, (Signature &
 status) M/s.....Address
Place.....Date.....Form S.T. 16(See Rule
 23) Application for obtaining Declaration Forms To, The Assistant Commissioner/The Commercial
 Taxes Officer/The Assistant Commercial Taxes Officer, Circle...../Ward.....Sir, I/We
 am/are carrying on business under the name and style of situated
 at..... (city/town/village) Tehsil District..... hold Registration Certificate No.....
 with..... G.I.R. No..... and my/our principal place of business situated at.....is under
 your jurisdiction.

**2. I/We request that books of declaration in Form..... each
 containing 25 forms be supplied to me/us, the fee for which. I/We have paid
 into the treasury/Bank and in support of which I/We enclose a Treasury/Bank
 receipted challan form bearing number for.....Rs.....
 or have deposited Rs..... in your office, the Receipt
 No..... dated.....thereof is enclosed herewith.**

**3. I/We declare that my/our Registration Certificate mentioned above is in
 force and has not been canceled by this date.**

4. I/We further declare that-

(a) I/We have properly used the declaration forms..... issued to me/us in the past (Details of
 forms used is enclosed in form ST 16A); (b) I/We have no demand outstanding to be payable by
 me/us; (c) I/We have submitted my/our all due returns alongwith necessary enclosures under
 section 26 of the Act; (d) I/We have deposited the due tax; and (e) I /We have furnished necessary
 security as demanded by the assessing authority.

5. I/We authorise Shri my/our authorised representative whose signature attested below to receive the said forms on my/our behalf.

PlaceDateSignature of the
Proprietor/Partner/Director/Karta/Manager/Secretary.
 VerificationI..... Proprietor/Partner/Director/Karta of HUF/Manager/Secretary do hereby
 declare and verily that the facts stated and the information given above are true, correct and
 complete to the best of my knowledge and belief, and nothing has been concealed.
 Date : Signature.....Proprietor/Partner/Director/Karta of HUF/Manager/Secretary.
 Received.....books.....of Form ST.....Containing form
 No.....to.....Signature of the dealer or theauthorised
 representativeAcknowledgmentReceived from M/sRST No..... Form No. S.T. 1
 for the period from to with following enclosures.(i)(ii)(iii)& so onSignature of Receiving
 Official with date and seal of Office.Serial No. of Receipt RegisterForm S.T. 16A(See Rule
 23)Register of Declaration in Form ST.Part-A

Sl No.	Date of receipt	Authority from whom received	Book No.	S.No. of forms from.... to.....	Details of forms surrendered to Assessingauthority.	Balance of the forms unused (Nos.)
1	2	3	4	5	6	7

PART-B

S. No.	Book No.	S. No. of form	Name and address of the seller	Description of the goods purchased	Value of the goods (Rs.)	Seller's cash/credit memo in reference to whichdeclaration is reduced
1	2	3	4	5	6	7

1. Counterfoil (To be retained by the dealer)

2. Original (To be produced to assessing authority)

3. Duplicate (To be retained by the purchasing dealer)

Form S.T. 17(See Rule 23)Declaration for Purchases Within the State

Book No.Name ofSerial No.
 the Office or issue.Date of(Seal of the

issue.

Issuing Authority)

To,.....(Name and complete address of the seller.)Certified that the goods ordered for in our order No..... dated and purchased from you as per Bill/Cash memo* No..... Date of Rs. are-

- (i) for resale within the State; []
- (ii) for sale in the course of inter-State trade or commerce; []
- (iii) for being used as raw material under sub-section (1) of section 10 of the Act; []
- (iv) for being used as processing articles under sub-section (1) of section 10 of the Act; []
- (v) exempt from tax to the extent to which rate of tax in respect thereof exceeds.....% to under Notification No.dated.....; []
- (vi) specified in our certificate of registration and/ or are exempt from tax with condition of furnishing declaration under Notification No. dated..... []

DateSignature of
Proprietor/Partner/Director/Karta/Manager.....(Address
..... of the purchasing dealer with R.C. No.)

Note. Put a tick mark with initials on the item which is applicable.* In case of more than one transaction the details of bills/cash memos, may be mentioned overleaf. Form S.T. 17A[See Rule 19 (1) (d)]List of Sales

S. No.	Date	Bill, Cash Memo or Invoice No.	Name of the Registered dealer to whom sold
1	2	3	4

Registration Certificate No.	<-----Details of goods sold----->	Remarks
	Commodity	Rate of tax
		Sale price
5	6a	6b
		6c
		7

Date : Signature of the dealer.

DeclarationI do hereby declare that all the statements and entries in the above list are true to best of my knowledge and belief.

Date : Signature of the dealer.

1. COUNTERFOIL (To be retained by the dealer)

2. ORIGINAL (To be produced to assessing authority)

3. DUPLICATE (To be retained by the purchasing dealer)

Form S.T. 17B(See Rule 23)Declaration for Purchases Within the State for Export

Book No.Name of the Office of issues.Date of issue. S.No.(Seal of the Issuing Authority)

Name and complete address of the exporter.

Registration No. (i) RST Act.....(ii) CST

Act.....To,.....(Name and complete address of the seller)Registration No. (i) RST Act, 1994,.....(ii) CST Act, 1956.....Certificate I - Certified that the goods [the particulars whereof have been specified in items (1) and (2) of the Schedule below] supplied by you in pursuance of our purchase Order No. dated..... as per your bill/cash memo/challan number dated for Rs..... (in words) (Rupeeshave been sold by me/us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/ us after, and for the purpose of complying with, the agreement or Order No..... datedfor or in relation to such Export.Certificate-II - It is further certified that non liability to tax under the Rajasthan Sales Tax Act, 1994 or under the Central Sales Tax Act, 1956 in respect of goods referred to in Certificate I has not been claimed by any other person and that no other certificate for such non liability has been issued to any other person in India in respect or these goods.Certificate-III - It is further also certified that in case the goods covered by this certificate are reimported into India by me/us after their export, I/We undertake to inform the assistant Commissioner/ Commercial Taxes Officer or the person to whom this certificate has been supplied, about the fact of such reimport within a period of one month from the date of reimport of the said goods into India.

Date Signature with Status

The ScheduleA-Particulars of Goods

1. Description of goods

2. Quality of goods

B-Details regarding export

- Name of airport, seaport or land
3. customs station through whichthe
goods have been exported.
- Name of the
4. airlines/ship/railway/goods vehicle
or other meansof transport through
which the export has taken place.
5. Number and date of air consignment
note/ bill of lading/railway receipt or
goods vehicle or postal receipt or
anyother document in proof of
export of goods across the
customsfrontier of India (certified
copy of such air

consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed.)

- Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Signature.....Name of the person signing the declaration.....Status of the person signing the declaration in relation to exporter.....

DateVerification I above statements are true to the best of my knowledge and belief and nothing has been concealed.

Signature.....Name of the person signing the declaration.....Status of the person signing the declaration in relation to exporter.....

Place.....Date.....Form S.T. 17B(See Rule 23)Statement of import of goods from outside Rajasthan.

Assessment year: Month to which statement relates:.....

1. Name of the dealer
2. Address
3. Principal place of business
4. Registration Certificate RST No.....w.e.f.....

S. No.	Name & address of the dealer/ person from whom purchased	<-----Particulars of goods imported----->
--------	---	--

Date & Bill No.	Quantity	Value(in Rs.)	S. No. of For ST 18A used	
1	2	3	4	5 6

I..... Proprietor / Partner/ Director/ Karta/Manager of M/sdo hereby declare and verify that the facts stated and the information given above are true, correct and complete to the best of my knowledge and belief and nothing has been concealed.

No. of enclosuresDate SignatureStatus

Acknowledgement Received from M/s.....RST No.....Form No. S.T. 18 for the month..... with enclosures mentioned therein.

Serial No. of receipt register Signature of Receiving Official with date and seal of Office.

[Form ST 18-A] [Substituted by Notification dated 30-3-2000, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 30-3-2000, page 499-91, w.e.f. 30-3-2000](See Rule 53)Declaration for Imports by Registered Dealers

Book No. Counterfoil/Duplicate/Original

S. No.Name of the office of issueDate of issueSeal of Issuing AuthorityToThe Incharge

Check-Post.....Declared and certified that the goods, particulars of which are given below, have been imported by me/us from outside the State for purpose mentioned in Rule 53, and hold

myself/ourselves liable for payment of tax as per law to the Government on the sale thereof:Part-A
(To be filled in by the Consignee)

1. Name and complete address of the consignor.....

2. (a) Name and complete address of the consignee.....

(b)R.C. No. of the consignee under RST Act.....CST Act.....

3. Nature of the transaction:-

(a)Consignment: or(b)Depot Transfer; or(c)Inter-State sale; or(d)Any other nature.

1. Description of the goods.....

Part-B (To be filled in by the consignor or person authorised)

1. Price/estimated value of goods in Rs.....

2. Invoice No. / Challan No. and date.

3. (a) Name and full address of the carrier (Transport Co. or owner of the vehicle)

(b)Registration No. of the vehicle.I.....

Proprietor/Partner/Director/Karta/Manager/Secretary of M/s..... Hereby declare that the facts stated above in PART-A are true to the best of my knowledge and belief and nothing has not been concealed. I also undertake the responsibility to get filled up PART-B from the consignor.

Seal of the Consignee or of the dealer with
RST/CST Nos.

Signature and status of the person signing the
declaration.

[Form S.T. 18AA] [Deleted by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001]Form S.T. 18B(See Rule 54)Statement of export of goods from the State of Rajasthan.

Assessment year: Month to which statement relates:.....

1. Name of the dealer

2. Address

3. Principal place of business

4. Registration Certificate RST No.....w.e.f.....

S. No.	<-----Particulars of goods exported----->	Name & address of the dealer/ person from whom goods exported of	S. No.
--------	--	---	--------

Form
ST 18C
used

Date & Bill No./Challan No.	Quantity	Value/ estimated value(in Rs.)			
1	2	3	4	5	6

I.....Proprietor/Partner/Director/Karta/ Manager of M/s.....do hereby declare and verify that the facts stated and the information given above are true, correct and complete to the best of my knowledge and belief and nothing has been concealed.

No. of enclosuresPlaceDateSignatureStatus
.....

AcknowledgementReceived from M/s.....RST No.....Form No. S.T. 18B for the month..... with enclosures mentioned therein.

Serial No. of receipt register Signature of Receiving Officialwith date and seal of Office.

CounterfoilOriginalDuplicateForm S.T. 18 C(See Rule 54)Declaration for Carrying Goods Outside the State by Registered Dealers

Book No. Serial No.

Seal of the Issuing Authority.

Name of the Office of issue.Date of issue.

To,The Check-post Incharge,.....Certified that the goods, particulars of which are given below are consigned by me to (place) outside the State of Rajasthan as a result of interstate sale or for sale outside the State or in the form of branch transfer or by principal to outside agent or vice versa and I hold myself liable for payment of tax as per law :-

1. Name and address of the Consignor
2. Registration No. of the Consignor under RST Act and CST Act
3. Name and address of the consignee with R.C. No. under RST Actand CST Act
4. Nature of the transaction:
 - (a) Inter-State sale.
 - (b) Despatch for sale outside the State.
 - (c) Any other nature.
5. Description of the goods:-
 - (a) Taxable goods
 - (b) Tax paid goods
6. Quantity of the packages/goods
7. Weight of the goods
8. Value/Estimated value of the goods.(in Rs.) (in Rs.).....
9. Consignor's invoice/Challan No. and Date
10. (i) Name and full address of the transporter
(TransportCompany or owner of the vehicle or carrier.)

(ii) Registration No. of the vehicle or carrier.

I,..... Proprietor/Partner/Director/Karta/Manager/ Secretary hereby declare that the facts stated are true to the best of my knowledge and belief and nothing has been concealed.

Seal of the consignor with RST& CSTRegistration Nos.Date..... Signature andStatus of the personsigning the declaration.

OriginalDuplicateForm S.T. 19(See Rule 72)Tax Clearance CertificateThis is to certify that M/s having RST No. and CST No.....(a)has no tax liability outstanding, or has outstanding tax liability amounting to Rs..... which has been stayed by upto or is payable through installments by (date), and(b)has paid current tax upto the month of 19.....This certificate is valid upto

SEALDated Assistant Commissioner/Commercial TaxesOfficer/Assessing AuthorityCircle/Ward.....

Form S.T. 20(See Rule 55)Receipt of the Goods Seized While in Movement

Book No. Two foilsSerial No.

Name of the

Check-post/Designation of
theAuthorised Officer

1. Name and full Address
of the driver or person
incharge of thegoods.

2. Particulars of the
Vehicle or carrier in
which the goods
aretransported.

3. Name of the Transport
Company.

4. Description of the
goods seized:-
(a) No. of
package/boxes
(b) Weight
(c) Estimated value
(d) Other particulars

Date Signature and Seal of theIncharge, Checkpost/Authorised Officer.

Form S.T. 21 & 22 [x x x] [Deleted by Notification dated 29-3-2001, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 29-3-2001, page 601, w.e.f. 29-3-2001]Form S.T. 23(See Rule 39/40)Goods Receipt Register

Name and address of the dealer..... For the accountingYear.....

S. Sellers/Consignors name & No. address withRST/CST No. (if any)	Bill No./ Challan No.	ST 18A/ ST-40 Form No. (if any)	GR/RR No. & date (if any) with name oftransporters
--	--------------------------	---------------------------------------	---

1	2	3(a)	3(b)	4
Details of goods	Details of the forms issued, (if any)	Remarks		
Name of commodity	Quantity	Value/ Estimated value (in Rs.)		
5	6	7	8	9

Form S.T. 23A(See Rule 39/40)Daily Sales Register

Name and address of the dealer..... For the accounting Year.....

Date	Sales voucher No.	Name of the purchaser/agent.	registration Nos. of the purchaser/agent	name of the goods
1	2	3	4	5

Goods sent to agent. (Approximate value)	Exempted sales State	Tax-paid Sales in the State	Taxable sales with rate of tax in brackets
6	7	8	9

Export Sales	Sales out side the State	Interstate sales not liable to tax.	Interstate sales liable to tax with rate of tax in brackets
10	11	12	13

Total tax charged/collected Remarks.

RST Sales Tax	Purchase Turnover tax/Surcharge	Central Sales Tax
14(a)	14(b) 14(c)	14(d) 15

Form S.T. 24(See Rule 64)Register of Persons enrolled as Sales Tax Practitioners

S. No. Name of the applicant Age Father's name Address of the applicant

1	2	3	4	5
---	---	---	---	---

The particular place in which he intends
mainly to practice before the officers
appointed or the authorities constituted
under the Act

Date of enrollment	Remarks	Date of renewal	Signature of the Commissioner
6	7	8	9
			10

Form S.T. 25(See Rule 42)Enrollment Certificate No.Pursuant to the provisions in rule 64 of the Rajasthan Sales Tax Rules, 1994, I hereby certify that Shri S/o Shri.....has.....been enrolled as a Sales Tax Practitioner and is entitled to practice as a Sales Tax Practitioner before any assessing authority, appellate authority and the Tax Board upto the end of the Financial Year 19Given under my hand theday of.....19.....Date of issue

.....(Signature of the Commissioner with seal)OriginalDuplicate.Form S.T. 26(See Rule 42)Receipt for Cash Deposit

Book No.Receipt No. Date.....19.....

Received from Shri/Smt./M/s a sum of Rupees.....(in words) in cash on account of.....Rs. [](in figures)Signature.....Designation.....Form S.T. 27(See Rule 43)Form of particulars to be submitted by an

Awarder.To,.....Sir,Whereas

I/We.....(Name and address) have entered into contract. -(i)for carrying out the work of..... (Nature & details of word).....by.....(Name of the contractor) for or on behalf of..... or (Name and address of the awarder).(ii)for the supply of goods and/services in connection with the work of..... (Nature of work) with (Name and address of the contractor).And whereas the value of such work or supply or both exceeds rupees five lacs, I/We furnish hereunder the following particulars relating to the said contract:-

1. Full name and address of the person with whom the contract is made,(in Block letters)
2. Date of the contract.
3. Total value of the contract
4. Place where the contract is to be executed
5. Date by which the contract is undertaken to be completed
6. Brief description of the works to be carried out
7. Details of the goods to be supplied by the awarder under the contract and the value thereof

I/We declare that as stated above, I/We..... have entered into a contract of works or for the supply of goods/transfer of property in goods (whether as goods or in some other form).I/We further declare that to the best of my/our knowledge and belief, the information furnished above is correct, complete and is truly stated and nothing has been

concealed.Place.....Date.....(Signature with seal of the awarder)Note :-Form should be submitted by the Awarder to the assistant Commissioner or the Commercial Taxes Officer of the area where office of awarder is situated or to any other officer authorised by the Commissioner, with a copy to the assessing authority of the contractor.

1. Counterfoil (To be retained by the dealer)

2. Original (To be produced to assessing authority)

3. Duplicate (To be retained by the purchasing dealer)

Form S.T. 28(See Rule 43)Certificate of deduction at source.To(Name of the contractor withfull address & RST No., if

any.).....I,..... working as or holding post of..... hereby certify that a sum of Rs. (in words)..... in lieu of sales tax @ % has been deducted from Rs. (bill amount) payable to

you/credited to your account through voucher number..... on (date).....in respect of the contract. The Particulars of contracts and deposits of the amount deducted there from at source are given below in the schedule.

DateAddress of the
awarder:.....

(Signature & Seal of the person responsible
for deduction and deposit of the tax.

Schedule

Sl. No.	Date of the contract	Nature of the contract	Gross value of the contract	Amount of the bill
1	2	3	4	5
Amount deducted at source	Voucher No. and date of credit of payment to the contractor	Gross Amount of Challan & Date on which the tax deducted at source was deposited to the account of the Commercial Taxes Department.	Remarks.	
6	7	8	9	

Date (Signature & Seal of the person responsible for deduction and deposit of the tax).

Verification I certify that the above statement is true, correct and complete and nothing has been omitted.

PlaceDate (Signature & Seal of the person responsible for deduction and deposit of the tax).

(To be filled by issuing authority) The amount of Rs.....deducted at source has been deposited into the government treasury as under.

Amount Date of deposit R.C.R. No. (if applicable)

. Signature of the Assistant Commissioner/Commercial Taxes Officers/Issuing Authority.

Form S.T. 29(See Rule 36(3)) List of purchases within the State under VAT system

S. No. Date Particular of Bill/ Invoice Name and address of the selling dealer

1 2 3 4

Registration No. of selling dealer under RST Act	Commodity	Value of goods(in Rs.)	Tax Rate	Tax Paid/suffered(in Rs.)
5	6	7	8	9

Form S.T. 30(See Rule 36(3)) Register of VAT Credit

S.No. Date Opening Balance of Tax in Credit Fresh Credit of Tax Total Tax Credit

1 2 3 4 5

Detail of Debit

Particular of Bill/Invoice	Name and address of the purchase	Registration No. of the purchaser under RST Act	Commodity
6a	6b	6c	6d

Detail of Debit	Balance of Tax Credit		
Value of goods	Tax Rate	Tax Amount	
6e	6f	6g	7

Form S.T. 31[See Rule 41 (2)]Invoice

Sellers

Name

Address

RST No.

Purchaser's

Name

Address

RST No.

Term of

sales:-

Cash/Credit

Details of Sales

Quantity	Description of goods	Unit Price	Value (in Rs.)	Tax Rate (%)	Amount Tax (in Rs.)
1	2	3	4	5	6

Form S.T. 32(See rule 69)Security Bond(Under the provisions of the Rajasthan Sales Tax Act, 1994).

1. Know all Men by these presents that I/We.....(Name) S/o (in case of individual.....aged.....(in case of individual (status) of M/s (address), am/are held and firmly bound unto the Governor of Rajasthan exercising the executive power of the Government of the State of Rajasthan (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 officer appointed or holding office under the Rajasthan Sales Tax Act, 1994 in the sum of rupees.....(amount in figures and in words) hereinafter referred to as "the said sum" to be paid to the Government or any of its Officer on demand, for which payment well and truly to be made, I/we bind myself/ourselves and my/our heirs, executors, administrators and legal representatives by these presents.

2. (i) Whereas the above bounden has been required under the Act by the Assistant Commissioner/Commercial Taxes Officer/Assistant Commercial Taxes Officer to furnish security/additional security for the said sum for the purpose of securing timely payment of the amount of any tax or other sum payable under the Act by him/them and/or for the safe custody and proper use of declaration forms supplied under the Act and the rules made thereunder to him/them and for indemnifying the Government against all losses, 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 acting under or for him/them to pay such tax or sum in the manner and by the time provided by or prescribed under the said Act;

OR(ii)Whereas the above bounden on application under the Act of the Rajasthan Sales Tax Tribunal or the Commissioner/Additional Commissioner, Commercial Taxes or Deputy Commissioner (Administration)/(Appeals), Commercial Taxes, having jurisdiction, to stay the recovery of demand or to allow instalments, has been called upon to execute a bond with two sureties in favour of the Government in the above mentioned sum of Rs. (in figures..... (in words).....for ensuring the due discharge by the said bounden of the liabilities under the provisions of the Act and the rules made thereunder and in accordance with the order passed and the directions given by the Competent Authority and for indemnifying the Government against all losses, costs or expenses which the Government may in any way suffer, sustain or pay, by reason of the default or failure in due discharge of liabilities under the Act or the rules, of the said bounden, or any person acting under him/them or for whom he may be responsible;OR(iii)Whereas in pursuance of the order of..... (designation) to release the seized goods/vehicle/accounts..... (in case of goods, description of goods with weight and value/in case of vehicle description of vehicle including registration number/in case of accounts, description of account) the above bounden has been called upon to execute a bond with two sureties in favour of the Government in the above mentioned sum of Rs. (in figures) (in words)..... for ensuring compliance by the said bounden of the directions given from time to time in this behalf and for imdeninifying the Government against all losses, costs or expenses which the Government may in any way suffer, sustain or pay, by reason of the default or failure in compliance of the discretions given of the said bounden, or any person acting under him/them, or for whom he may be responsible;

3. Now the condition of the above written bond is such that if the said bounden, his/their heirs, executors or administrators or legal representative or any person acting under or for him/them pays the full amount of tax, demand or other sum payable by him/them under the Act or the rules of discharges the liabilities under taken by him/them or attributable to him/them or carries out the orders and complies with the directions given to him/them, them this obligation shall be void and of no effect, otherwise the same shall

be and remain in force;

4. And it is hereby further agreed that in the event of death of the said bounden or on the final cessation of his liability, this bond shall remain with the authority before whom it is executed for a period of twelve years from the date of the occurring of any of the events aforesaid for recovering any tax, demand or other sum payable by the above bounden for any loss, costs or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above bounden;

5. Provided always that without prejudice to any other right or remedies for recovering the tax, demand or other sum or loss, costs or expenses as aforesaid, it shall be open to the Government or any of its officers to recover the amount payable under this bond as an arrear of land revenue.

6. In witness whereof the said bounden has hereunto set his and this.....day of..... 19.....

Signed by the above bounden (Signature and status)

In the presence of-

1.

2.

7. We..... and..... hereby declare ourselves sureties for the above said bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their making default therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of the State of Rajasthan (hereinafter referred to as the "Government") the sum of Rs.....(in figures).....(in words) in which the above bounden has/have bound himself/themselves or such other lesser sum as shall be deemed to be sufficient by the Commissioner, Commercial Taxes, Rajasthan or the authority or officer before whom this security bond is furnished to recover any tax, demand or other sum payable by the above bounden and also to recover any loss, costs or expenses, which the Government may sustain,

incur or pay by reason of any omission, default of failure on the part of the said bounden or any other person acting under or for him/them.

8. And we agree that the authorities mentioned in the preceding para may, without prejudice to any other rights or remedies, recover the said sum from us, jointly and severally, as an arrear of land revenue.

Names and address of the sureties:-

Details of immovable properties of sureties:-

1.

1.

2.

2.

9. And we also agree that neither of us shall be at liberty to terminate this suretyship except upon giving to the authorities or officers concerned six calendar months notice in writing of our intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failures and insolvency on the part of the above bounden until the expiration of the said period of six months.

In the presence of the witnesses.

1. 1.

2. 2.

(Signature of Sureties)Note. - 1 In case of theft, loss or destruction of declaration forms, a list thereof with details shall also be enclosed to this Security Bond.

2. In para 2, the eventualities, which are not applicable should be struck and initialed by the executor.

3. In case where an event is not covered by any eventuality specified in para 2, necessary modification in the language of this Security Bond may be made accordingly.

[Form ST 33] [Inserted by Notification dated 25-5-2004, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 25-5-2004, page 9-1, w.e.f. 25-5-2004.](See Rule 56B)

1. Name, father's name and address of the person carrying the goods/animals.

2. Description of the goods/animals

(i)Weight/volume/measurement of the goods(ii)Number of animals(iii)Value of the goods/animals

3. Place from where the goods/animals are obtained.

4. Destination of the goods/animals

5. Mode of transport

(i)through motor vehicles, tractors etc.,(mention registration numbers).(ii)in other cases describe its nature.(iii)name of the transport company, if any.

6. Time of dispatch

I..... hereby declare that the facts stated above are true to the best of my knowledge and belief and nothing has been concealed.Signature and status of the person signing the declaration[Form St 34] [Inserted by Notification dated 25-5-2004, Published in Rajasthan Gazette Extraordinary part 4(ga), dated 25-5-2004, page 9-1, w.e.f. 25-5-2004.](See Rule 56B)Statement of AccountsFrom.....To.....

S. No. Receipt No. Date Commodity Tax collected *EATR for 1 week Amount deposited with date

Date of Submission:I, hereby declare that the facts stated above are true to the best of my knowledge and belief and nothing has been concealed.Signature of the contractor(* Estimated Annual Tax Revenue)