

# The Central Sales Tax (Manipur) Rules, 1957

MANIPUR

India

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

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The Central Sales Tax (Manipur) Rules, 1957Last Updated 7th February, 2020In exercise of the powers conferred by sub-sections (3), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely :

#### 1. Short title and extent.

(1)These rules may be called the Central Sales Tax (Manipur) Rules, 1957.(2)They shall extend to the whole of the Union Territory of Manipur.

#### 2. Definitions.

- In these Rules, unless the context otherwise, requires-(a)"Act" means the Central Sales Tax Act, 1956 (74 of 1956);(aa)"Central Rules" means the Central Sales Tax (Registration and Turnover) Rules, 1957;(b)"Commissioner of Taxes" means the officer appointed by that designation by the Chief Commissioner of Manipur under the Assam Amusement and Betting Tax Act, 1939, as extended to the Union territory of Manipur;(c)"Form" means a form appended to these Rules;(d)"Taxation Officer" means the officer appointed by that designation under Section 8 of the Assam Sales Tax Act, 1947, as extended to the Union Territory of Manipur.

#### 3. Submission of returns by dealers.

- A dealer shall submit returns in Form I.

#### 4. Authority from which declaration forms may be obtained : Use custody and maintenance of records of such forms and matters incidental thereto.

(1)A registered dealer who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the

purpose specified in the purchasing dealer's certificate of registration, shall obtain from the Taxation Officer the blank declaration (that is to say, Form C referred to in Rule 12 of the Central Rules) for furnishing it to the selling dealer. Before furnishing the declaration to the selling dealer the purchasing dealer, or any responsible person authorised by him in this behalf shall fill in all required particulars in the Form, and shall also affix his usual signature in the space provided in the Form for this purpose. Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked Original and Duplicate shall be made over by him to the selling dealer : Provided that no single declaration shall cover more than one transaction of sale, except in case where the total amount covered by one declaration is equal to or less than Rs. 5,000 or such other amount as the Commissioner of Taxes may, by a general order, notify in the Official Gazette. (1A) Blank Declaration Form C referred to in sub-rule (1) shall be obtained by a registered dealer to the extent required by him from the Taxation Officer on payment of an amount at the rate of Rs. 2 per 25 forms; and such amount shall be paid in the form of Court-fee stamps. (2) A registered dealer who claims to have made a sale to another registered dealer shall in respect of such claim, attach to his return in Form 1 the portion marked Original of the declaration received by him from the purchasing dealer. The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked Duplicate. (3) No purchasing dealer shall give, nor shall selling dealer accept, any declaration except in a Form obtained by the purchasing dealer, on application from the Taxation Officer and not declared obsolete and invalid by the Commissioner of Taxes under the provisions of sub-rule (10). (4) Every Declaration Form obtained from the Taxation Officer by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft. (5) Every registered dealer to whom any Declaration Form is issued by the Taxation Officer shall maintain in a register in Form 2, a true and complete account of every such Form received from the said authority. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the said authority immediately shall make appropriate entries in the remarks column of the register in Form 2, and take such other steps to issue public notice of the loss, destruction or theft as the said authority may direct. (6) Any unused Declaration Forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Taxation Officer. (7) No registered dealer to whom a Declaration Form is issued by the Taxation Officer shall either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1). (8) A Declaration Form in respect on which a report has been received by Taxation Officer under sub-rule (5) shall not be valid for the purpose of sub-rule (1). (9) The Commissioner of Taxes shall, from time to time, publish in the Official Gazette the particulars of Declaration form in respect of which a report is received under sub-rule (5). (10) The Commissioner of Taxes may, by notification declare that Declaration Forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the Notification. (11) When a Notification declaring Forms of a particular series, design or colour obsolete and invalid is published under sub-rule (10) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Taxation Officer all unused Forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid; Provided that new forms shall not be issued to a dealer until he has rendered account of the

old forms lying with him and returned the balance, if any, in his hand to the said authority.(12)(a)Where a blank or duly completed Declaration Form is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such form so lost an indemnity bond to the authority from whom the said form was obtained, for such as the said authority may, having regard to the circumstances of the case fix.(b)Where a duly completed form received by the selling dealer is lost, whether such loss occurs while it is in his custody or while in transit, until it reaches the authority to whom the selling dealer is required to furnish his return in Form I, the selling dealer shall furnish in respect of every such form so lost an indemnity bond to the said authority, for such as the said authority may, having regard to the circumstances of the case, fix and shall also obtain from the purchasing dealer a duplicate for every such Declaration Form so lost.(c)The purchasing dealer who issues any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions of the duplicate of the Declaration Form : "I hereby declare that this is the duplicate of the Declaration (Form C) No signed on.....and issued to who is registered of (State) and whose registration certificate No. is....."

#### **4A. Use, custody and maintenance etc. of record of certificates in Form "D".**

(1)An authorised officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods on behalf of the Government from a dealer shall furnish a certificate in Form D referred to in sub-rule (12) of the Central Rules :Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000.(2)(a)Before furnishing such certificate, the authorised officer of the Government shall fill in the required particulars in the certificate, affix his usual signature in the space provide din the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions in the certificate marked Original and Duplicate to the selling dealer.(b)The counterfoil of the certificate in Form D shall be maintained by the authorised officer of the Government for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.(3)(a)A registered dealer who claims to have made a sale to the Government (other than the Government registered as a dealer under the Act), shall in respect of such claim attach to his return in Form I the portion marked Original in the certificate received by him from the authorised officer of the Government.(b)The assessing authority may in his desecration require the selling dealer to produce for inspection the portion marked Duplicate in the certificate in Form D.Explanation. - In this rule authorised officer of the Government" means officer authorized under Clause (b) of sub-section (4) of Section 8 of the Act.

#### **4B. Use, custody, maintenance, etc., of records of certificates in Form E-I and E-II.**

(1)A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of Section 6 of the Act shall obtain from the registered dealer from whom he purchased the goods, a certificate in Form E-I or Form E-II referred to in sub-rule (2) of Rule 12 of the Central Rules, for use in the manner specified in sub-rule (2):Provided that no single certificate

shall cover more than one transaction of sales except in cases where the total amount covered by one certificate does not exceed Rs. 5,000.(2)Form E-I shall be used in respect of the sale for which the exemption is claimed where such sale follows immediately the first sale and Form E-II shall be used in respect of all other subsequent sales.(3)For the purpose of sub-rule (1) a registered dealer shall obtain from the Taxation Officer Form E-I or Form E-II, as the case may be, to the extent required by him and shall maintain in a register in Form 3 a true and complete account of every such certificate received from the said officer.(4)(a)Before furnishing the certificate referred to in sub-rule (1) to the registered purchasing dealer, the registered selling dealer or any person authorised by him in this behalf shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions in the certificate marked Original and Duplicate to the registered purchasing dealer.(b)The counterfoil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.(5)(a)A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub-section (2) of Section 6 of the Act shall in respect of such claim attach to his return in Form I the portion marked Original in the certificate in Form E-I or E-II, as the case may be, and received by him from the registered dealer from whom he made the purchase along with the Declaration Form C received by him from the registered dealer to whom he made the subsequent sale.(b)The assessing authority may, in his discretion, require the registered selling dealer to produce for inspection the portion marked Duplicate in the certificate in Form E-I or E-II.(6)No registered dealer shall give nor shall a registered dealer accept, any certificate in Form E-I or Form E-II except in a form obtained on application from the Taxation Officer and declared obsolete and invalid by the Commissioner of Sales Tax.(7)The provisions of sub-rules (4) to (12) of Rule 4 in relation to Declaration Form C referred to therein shall apply, with such changes as circumstances require also to certificate in Forms E-I and E-II.

## 5.

Subject to these rules and Central Sales Tax (Registration and Turnover) Rules, 1957, the provisions of Assam Sales Tax Act, 1947, as extended to Manipur and the rules made thereunder shall apply-mutatis mutandis to the publication of lists of registered dealers, the maintenance, production and inspection of accounts, the entry and search of premises, the furnishing of information relating to the business of a dealer, and any other matter specified in sub-section (4) of Section 13 of the Act.

## 6.

A breach of these rules including any provision of the Assam Sales Tax Act, 1947, as extended to Manipur and the rules made thereunder, which have been made applicable by Rule 5 shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

**7.**

Every registered dealer shall maintain a register in Form 4 in respect of inter-State sales effected by him and shall exhibit therein full particulars of such sales. Form I Form of Return under Rule 3 of the Central Sales Tax (Manipur) Rules, 1957 Form II Register of Declaration Forms maintained under Rule 4 (5) of the Central Sales Tax (Manipur) Rules, 1957 Form III Register of certificate in Form E-I/E-II maintained under Rule 4- B(3) of the Central Sales Tax (Manipur) Rules, 1957 Form IV Register of inter-State sales maintained under Rule 7 of the Central Sales Tax (Manipur) Rules, 1957.