

Central Sales Tax (Bihar) Rules, 1957

BIHAR

India

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Central Sales Tax (Bihar) Rules, 1957Published vide Notification No. STGL-AR-106/57-3275, dated 22.2.1957STGL-AR-106/57-3275, dated 22.2.1957. - In exercise of the powers conferred by sub-section (3) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor of Bihar is pleased to make the following Rules, namely:-

1. Short title.

- These Rules may be called the Central Sales Tax (Bihar) Rules, 1957.

2. Definitions.

- In these Rules, unless there is anything repugnant in the subject or context:-(a)"The Act" means the Central Sales Tax Act, 1956;(b)"Appellate Assistant Commissioner" in relation to a dealer, means Appellate Assistant Commissioner of Commercial Taxes or Additional Appellate Assistant Commissioner of Commercial Taxes appointed under sub-section (1) of Section 8 of the Bihar Sales Tax Act, 1959 Bihar [(Bihar Act 19 of 1959)] [Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.] within whose jurisdiction any place of business of the dealer is situated, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any Circle or Sub-Circle, the Appellate Assistant Commissioner of Commercial Taxes or the Additional Appellate Assistant Commissioner of Commercial Taxes of that Circle or Sub-Circle, or where the dealer has no fixed place of business in the State, the Appellate Assistant Commissioner of Commercial Taxes or the Additional Appellate Assistant Commissioner of Commercial Taxes of the Circle or Sub-Circle where the dealer is registered under [Section 7] [Now see Section 14 of the Bihar Finance Act, 1981.]2 of the Act;(bb)"Assistant Commissioner", in relation to a dealer, means Assistant Commissioner of Commercial Taxes or Additional Assistant Commissioner of Commercial Taxes appointed under sub-section (1) of [Section 8] [Now see Section 9 of the Bihar Finance Act, 1981.] of the Sales Tax Act, 1959 [(Bihar Act 19 of 1959)] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.], within whose jurisdiction any place of

business of the dealer is situate, or in relation to a dealer permitted to file consolidated returns under the said Act, in any Circle or Sub-Circle, the Assistant Commissioner or the Additional Assistant Commissioner of that Circle or Sub-Circle, or, where the dealer has no fixed place of business in the State, the Assistant Commissioner or the Additional Assistant Commissioner of the Circle or Sub-Circle where the dealer is registered under [Section 7] [Now see Section 14 of the Bihar Finance Act, 1981.] of the Act;(c)"Assistant Superintendent" in relation to a dealer, means Assistant Superintendent of Commercial Taxes, or Additional Assistant Superintendent of Commercial Taxes appointed under sub-section (1) of [section 8] [Now see Section 9 of the Bihar Finance Act, 1981.] of the Bihar Sales Tax Act, 1959 [(Bihar Act 19 of 1959)] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.] within whose jurisdiction any place of business of the dealer is situated, or in relation to a dealer permitted to file consolidated returns under the said Act, in any Circle, or Sub-Circle the Assistant Superintendent of Commercial Taxes or the Additional Assistant Superintendent of Commercial Taxes of that Circle or Sub-Circle, or where the dealer, has no fixed place of business in the State, the Assistant Superintendent of Commercial Taxes, or the Additional Assistant Superintendent of Commercial Taxes of the Circle or Sub-Circle where the dealer is registered under [Section 7] [Now see Section 14 of the Bihar Finance Act, 1981.] of the Act;(d)"Circle" means a unit of Commercial Taxes Administration, specified in Appendix 'A' to [Bihar Sales Tax Rules, 1959] [Bihar Sales Tax Rules, 1959 have since been repealed by the Sales Tax Rules, 1976 which have also been repealed by Bihar Sales Tax Rules, 1983.] within the local limits of which a dealer's place of business is situate, or, where the dealer has no fixed place of business in the State; the Circle in which he is registered under [Section 7] [Now see Section 14 of the Bihar Finance Act, 1981.] of the Act;(e)"Commissioner" means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes appointed under subsection (1) of [Section 8] [Now see Section 9 of the Bihar Finance Act, 1981.] of the Bihar Sales Tax Act, 1959 [(Bihar Act 19 of 1959)] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.] and includes any other officer upon whom the State Government may, by notification, confer all or any of the powers and duties of the Commissioner under the said Act;(f)"Deputy Commissioner" means Deputy Commissioner of Commercial Taxes or Additional Deputy Commissioner of Commercial Taxes appointed under sub-section (1) of [Section 8] [Now see Section 14 of the Bihar Finance Act, 1981.] of the Bihar Sales Tax Act, 1959 [(Bihar Act 19 of 1959)] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.];(g)"Form" means a Form appended to these Rules;(h)"Inspector" in relation to a dealer, means Inspector of Commercial Taxes appointed under sub-section (3) of [Section 8] [Now see Section 9 of the Bihar Finance Act, 1981.] of the Bihar Sales Tax Act, 1959 [(Bihar Act 19 of 1959)] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.] within whose jurisdiction any place of business of the dealer is situate, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any Circle or Sub-Circle the Inspector of that Circle, or Sub-Circle, or, where the dealer has no fixed place of business in the State, the Inspector of the Circle or Sub-Circle where the dealer is registered under [Section 7] [Now see Section 14 of the Bihar Finance Act, 1981.] of the Act;(i)"Quarter" means a quarter ending on the 31st March, 30th June, 30th September or 31st December of a year;(j)"Registration number" means the number allotted to the certificate of registration granted to a dealer under [Section 7] [Now see Section 14 of the Bihar Finance Act, 1981.];(k)"Sales Tax Authority" includes Appellate Assistant Commissioner, Assistant Commissioner, Assistant Superintendent, Commissioner, Deputy Commissioner, Superintendent

and Inspector;(l)"Section" means a Section of the Act;(m)"Sub-Circle" means a sub-unit of Commercial Taxes Administration, specified in Appendix 'B' to the [Bihar Sales Tax Rules, 1959] [Bihar Sales Tax Rules, 1959 have since been repealed by the Sales Tax Rules, 1976 which have also been repealed by Bihar Sales Tax Rules, 1983.] within the local limits of which a dealer's place of business is situate, or, where the dealer has no fixed place of business in the State, the Sub-Circle in which he is registered under [Section 7] [Now see Section 14 of the Bihar Finance Act, 1981.] of the Act;(n)"Superintendent" [Now designated as Commercial Taxes Officer by Section, 9 of the Bihar Finance Act, 1981.] in relation to a dealer, means Superintendent of Commercial Taxes or Additional Superintendent of Commercial Taxes appointed under [Section 8] [Now see Section 9 of the Bihar Finance Act, 1981.] of the Bihar Sales Tax Act, 1959 [(Bihar Act 19 of 1959)] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.], within whose jurisdiction any place of business of the dealer is situate, or, in relation to a dealer permitted to file consolidated returns under the said Act in any Circle or Sub-Circle, the Superintendent of Commercial Taxes or the Additional Superintendent of Commercial Taxes of that Circle or Sub-Circle, or, where the dealer has no fixed place of business in the State, the Superintendent of Commercial Taxes or the Additional Superintendent of Commercial Taxes of the Circle or Sub-Circle where the dealer is registered under [Section 7] [Now see Section 14 of the Bihar Finance Act, 1981.] of the Act.

3. & 4.

[Omitted]

5. Publication of cancellation of certificate of registration.

- When the certificate of any dealer is cancelled, the Commissioner shall, within a period which shall not ordinarily exceed two months from the date on which the certificate is cancelled, publish in the Official Gazette, the particulars regarding such cancellation, in the following form, namely:

Sl. No.	Name and address of the dealer and style of business	Location of the main place of business	Location of additional places of business, if any	Registration number and marks	Date from which cancellation took effect
1	2	3	4	5	6

6. Maintenance of accounts by dealers.

(1)Every registered dealer shall keep a true and complete account in respect of all goods purchased or sold by him in the course of inter-State trade or produced, raised, manufactured or processed by him for such sale or partly for such sale and partly for any other purpose. The account of inter-State sales shall be maintained in a register in Form V.(2)If the Assistant Commissioner, Superintendent or Assistant Superintendent is of opinion that the accounts maintained or produced by any registered dealer are not sufficiently clear or intelligible, for a proper determination of the turnover of the dealer during any period, he may direct such dealer to produce or maintain such accounts in such form and manner as may be requested. Such order may also be passed by any sales tax authority above the rank of an Assistant Commissioner, Superintendent or Assistant Superintendent

within whose jurisdiction the dealer carries on business.(3)Every dealer who makes any sale, which is not exempted from tax under the Act, shall, in respect of such sale, issue to the purchaser a bill or cash memorandum, which shall be serially numbered, and signed and dated by him or by his manager, agent or servant. The counterfoil or duplicate copy of such bill or cash memorandum shall be maintained by the selling dealer and procured before the Assistant Commissioner, Superintendent or Assistant Superintendent for the purpose of assessment of tax on the transaction and on demand, before any sales tax authority for the purposes of sub-rule (2) of Rule 7 or for any other purpose under the Act or the Rules framed thereunder. Such bills or cash memorandum shall specify the name, address and style of business, and also the registration number, if any, of the selling as well as the purchasing dealer, full particulars of the goods sold and the sale price thereof. If the bill or cash memorandum is in respect of the sale of goods taxable at different rates, it shall show the break-up of the sales prices of such goods.(4)Every registered dealer who claims exemption in respect of sales made through agents in other States shall maintain accounts showing-(a)a correct and complete record of the name, address and other particulars of the agent to whom the goods were consigned;(b)copy of the authorisation sent to such agent for sale of his goods;(c)particulars of each consignment of goods despatched to such agent under intimation to the Assistant Commissioner, Superintendent or Assistant Superintendent;(d)written contract, if any, entered into between the dealer and agent;(e)copies of the bill/memoranda issued by his agents to purchasers of the goods;(f)accounts rendered by the agents to the dealer from time to time showing the gross amount of the bill/memoranda and deductions made on account of his charges of commission and other incidentals;(g)ledger-extracts of such agent relating to the dealer duly authenticated by the former;(h)copy of the railway or lorry receipts of the goods despatched to the agent in the other States.

7. Furnishing of information, production, inspection and seizure of accounts and documents and search of premises.

(1)Any sales tax authority within whose jurisdiction a dealer carries on any business may direct the dealer to produce before it any accounts, registers or documents, or to furnish any information, relating to the business and the stocks of goods purchased, produced, raised, manufactured, processed, sold or delivered by the dealer; and the dealer shall comply with such direction.(2)All accounts, registers and documents relating to the business and all goods kept in any place of business or warehouse of a dealer shall, at all reasonable times, be open to inspection by the authority referred to in sub-rule (1) and the dealer shall render all possible assistance to such authority in carrying out an inspection.(3)Unless, the authority referred to in sub-rule (1) considers it necessary to make a surprise inspection, an inspection under sub-rule (2) shall be made only after giving to the dealer reasonable notice in writing of the time, date and place of such inspection and in fixing such time, date and place due regard, shall, as far as practicable, be given to the convenience of dealer.(4)If any sales tax authority, now below the rank of an Assistant Superintendent, within whose jurisdiction a dealer carries on business, has reason to suspect that a dealer is attempting to evade the payment of tax under the Act. It may, for reasons to be recorded in writing seize such accounts or documents of the dealer as may be necessary and shall grant a receipt for the same. Such seized accounts or documents may be retained for so long as may be reasonably necessary for examination thereof or for a prosecution and shall thereafter be returned to the dealer after

obtaining his acknowledgement of the receipt thereof: Provided that if the seized accounts or documents are retained for more than 21 days, the reasons for doing so shall be recorded in writing by the authority retaining them. (5) After examination of the accounts or documents produced, inspected or seized or of information furnished under this Rule, the authority which makes such examination shall record the results thereof and shall thereafter take such further action as may be necessary for carrying out the purposes of the Act. (6) The authority referred to in sub-rule (4) may, for the purpose of the said sub-rule or for the purpose of sub-rule (2), enter and search any place of business or warehouse of a dealer.

8. Returns.

(1) Every registered dealer shall furnish to the Assistant Commissioner, the Superintendent or the Assistant Superintendent quarterly returns in Form I, and also an annual return, in the same Form, on the basis of the quarterly returns for the year. Such returns shall be furnished in the manner and by the date prescribed in respect of returns under the [Bihar Sales Tax Act, 1959 (Bihar Act 19 of 1959)] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.] and the Rules framed thereunder. (2) If, upon information which has come into his possession, the Assistant Commissioner, the Superintendent or the Assistant Superintendent is satisfied that any dealer, while being liable to pay tax under the Act, is not registered under Section 7, he may direct such dealer to furnish a return in Form I, in respect of such period as may be specified in the direction. (3) The Assistant Commissioner, the Superintendent or the Assistant Superintendent may direct a dealer to furnish with his return in Form I, statements, in duplicate, showing the total sales made by him to each registered dealer of different States separately during the period covered by the return.

8A. Security or additional security to be furnished by dealers.

(1) Security or additional security as may be determined under sub-sections (2A), (3A), (3C) of Section 7 by the authority granting the certificate of registration or the authority issuing the forms shall be furnished by the dealer/registered dealer in any of the following manner, namely:-(a) by depositing with said authority Government securities for the amount fixed by the said authority by such date as may be specified in the order, or (b) by depositing such amount in the Post Office Savings Bank and pledging the pass book to and depositing it with the said authority by such date as may be specified in the order, or (c) by furnishing two sureties, acceptable to the said authority, by executing a security bond for such amount in Form VII by such date as may be specified in the order or in the event of insolvency or death of the surety, within ninety days, or (d) by furnishing to the said authority by such date as may be specified in the order a guarantee from a Bank, approved in this behalf by the said authority, agreeing to pay to the State Government on demand, the amount of security fixed by the said authority. (2) Where additional amount of security is determined under sub-section (3E) of Section 7, by the authority issuing the certificate of registration or form, it shall be furnished by the dealer within thirty days of such order or by such date as may be specified in the order in any of the manner mentioned in sub-rule (1) as may be directed. (3) Any person aggrieved by an order passed under sub-rules (1) and (2) or an order passed under sub-section (3D) or (3G) of Section 7, may after depositing in a Government Treasury one per centum of the amount in dispute

calculate" to the nearest rupee subject to a minimum of rupee one, and a maximum of rupees fifty, prefer an appeal against such order to the Appellate Assistant Commissioner, if the said order has been passed by the Superintendent or the Assistant Superintendent and to the Appellate Deputy Commissioner if the said order has been passed by the Assistant Commissioner.(4)An appeal under sub-rule (3) shall-(a)be in Form VIII,(b)be filed in triplicate,(c)be presented to the appellate authority by the appellant or by his agents or legal practitioner or be sent by registered post to the said authority,(d)be accompanied by-(i)a certified copy of the order appealed against, and the notice of demand, if any, served upon the appellant,(ii)a receipt showing deposit into the Government Treasury of the prescribed fee for the appeal,(e)be signed and verified, in the manner provided in Form VIII by the appellant or his manager, if any, declared under Rule 10.(5)Subject to the provisions of sub-section (3B) of Section 7, the appellate authority while disposing of an appeal, may confirm, reduce, modify or enhance the amount of security or additional security or the refund, as the case may be and its order thereon shall be conclusive and final.

9. Authority from which forms of declaration 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 rates 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 Assistant Commissioner, the Superintendent or the Assistant Superintendent the form of declaration prescribed under sub-section (4) of Section 8 of the Central Sales Tax Act, 1956, and furnish it to the selling dealer. Before furnishing the declaration to the selling dealer, the purchasing dealer, or any person authorised by him in this behalf, shall fill in all required particulars in the form and shall also affix his 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.(1A)The Form of declaration referred to in sub-rule (1) shall be supplied to a registered dealer, to the extent actually required by him, on payment of a fee at the rate of Rs. 8 for every set of 25 Forms. The dealer shall pay the fee by depositing it into the Government treasury under the appropriate head of account or in the form of a Crossed Indian Postal Order for the appropriate amount endorsed in favour of the Assistant Commissioner, the Superintendent or the Assistant Superintendent of the Circle or Sub-Circle. Where payment of the fee is made by depositing it into the Government Treasury the supply of the Forms to the dealer shall be made on production of the receipt showing the payment into the Government Treasury before the Assistant Commissioner, the Superintendent or the Assistant Superintendent of the Circle:Provided that if the registered dealer has at the time of making an application for supply of Forms defaulted in furnishing any return or revised return together with receipted challan or challans showing payment of tax due from him according to such return or revised return, the Assistant Commissioner, Superintendent or Assistant Superintendent after giving him a reasonable opportunity of being heard may, for reasons to be recorded in writing withhold the issue of such Forms to him until such time as he furnishes such return or revised return, together with such receipted challan, or challans, showing payment of tax due according to such return or revised return.(2)(a)A registered dealer who claims to have made a sale to another registered dealer shall, in respect of such claim, attach to the return in Form I, the portion marked

"Original" of the declaration received by him from the purchasing dealer or shall submit the said declaration up to the time of assessment by the first assessing authority: Provided that if the Assistant Commissioner, Superintendent or Assistant Superintendent is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, that authority may allow such declaration to be furnished within such further time as that authority may permit: Provided further that when goods are delivered in instalments against one purchase order and a declaration in Form C covering the entire order is furnished alongwith the return for one period, declaration need not be furnished alongwith the return for subsequent period in respect of the same transaction, if a reference to previous return or declaration is given in statement furnished with subsequent returns. (b) The selling dealer shall also maintain, serially and chronologically, a complete account in a register in Form II A in respect of the Forms of declaration received by him from the purchasing dealers. (c) The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked 'Duplicate'. (3) No purchasing dealer shall give, nor shall a selling dealer accept, any declaration except in a Form obtained by the purchasing dealer, on application, from the Assistant Commissioner, the Superintendent or the Assistant Superintendent and not declared obsolete and invalid by the Commissioner under sub-rule (10). (4) Every Form of declaration obtained from the Assistant Commissioner, the Superintendent or the Assistant Superintendent 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 revenues, if any, resulting directly or indirectly from such loss, destruction or theft. (5) Every registered dealer to whom any Form of declaration is issued by the Assistant Commissioner, the Superintendent or the Assistant Superintendent shall maintain, in a register in Form II, a true and complete account of every such Form. If any such Form is lost, destroyed, or stolen, the dealer shall report the fact to the Assistant Commissioner, the Superintendent or the Assistant Superintendent immediately, make appropriate entries in the remarks column of the register in Form II, and take such steps for the issue of a public notice of the loss destruction or theft as the Assistant Commissioner, the Superintendent or the Assistant Superintendent, may direct. (6) Any unused Form of declaration remaining in stock with a registered dealer on the cancellation of his certificate of registration shall be surrendered to the Assistant Commissioner, the Superintendent or the Assistant Superintendent. (7) No registered dealer to whom a Form of declaration has been issued by the Assistant Commissioner, the Superintendent or the Assistant Superintendent shall, either personally or through any other person, transfer the same to another person except for the purpose specified in sub-rule (1). (8) A Form of declaration of which the particulars are published by the Commissioner under sub-rule (9) shall not be valid for the purpose of sub-rule (1). (9) The Commissioner shall publish in the Official Gazette the particulars of the Form of declaration which is reported under sub-rule (5) to have been lost, destroyed or stolen or which, in the opinion of the Commissioner, are likely to be misused. (10) (a) The Commissioner may by notification, declare that Forms of declaration of a particular series, design or colour shall be deemed to be obsolete and invalid with effect from such date as may be specified in the notification. (b) The Commissioner may furnish information in respect of Forms of declaration declared to be obsolete and invalid under clause (a) of this sub-rule to other State Governments for publication in the Official Gazette. (11) When a notification declaring Forms of declaration of a particular series, design of colour to be 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 declared obsolete and invalid, surrender to the Assistant Commissioner, the Superintendent or the Assistant Superintendent 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 a satisfactory account of the old Forms issued to him and returned the unused ones, if any, to the Assistant Commissioner, the Superintendent or the Assistant Superintendent. (12) [Omitted with effect from 1.12.1968]

9A. Use, custody, maintenance, etc. of records of certificates in Forms 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 Forms E-I and E-II as the case may be, prescribed in sub-rule (2) of Rule 12 of the Central Sales Tax (Registration and Turnover) 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 or such other amount as the Commissioner may, by notification in the Official Gazette, specify. (2) Form E-I shall be used in respect of the sale exempted under sub-section (2) of Section 6, which follows immediately the first sale and Form E-II shall be used in respect of all other subsequent sales exempted under the said sub-section. (3) For the purpose of sub-rule (1), a registered dealer shall obtain from the Assistant Commissioner, the Superintendent or the Assistant Superintendent, Form E-I or Form E-II, as the case may be, to the extent required by him and the said dealer shall maintain serially and chronologically, in a register in Form IV, a true and complete account of every such Form received by him from the said authority. (4) Before furnishing any 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 the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose and the counterfoil of the certificate shall be retained by the registered selling dealer and the other two portions of the certificate marked "Original" and "Duplicate" shall be made over to the registered purchasing dealer. (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 certificate in Form E-I or E-II, as the case may be, received by him from the registered dealer from whom he made the purchase, along with the declaration referred to in sub-section (4) of Section 8 received by him from the registered dealer to whom he has made the subsequent sale. (b) The selling dealer shall maintain serially and chronologically, a true and complete account in Form IV-A in respect of all such certificates received by him. (c) The Assistant Commissioner, the Superintendent or the Assistant Superintendent may, in his discretion require the registered selling dealer to produce for inspection the portion marked "Duplicate" of 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 E-II except in a Form obtained on application from the Assistant Commissioner, the Superintendent or the Assistant Superintendent and not declared obsolete and invalid by the Commissioner. (7) The provisions of sub-rules (4) to (12) of Rule 9 relating to forms of declaration referred to therein shall except to the extent otherwise provided in this Rule, apply mutatis mutandis to corresponding matters in respect

of certificate, in Forms E-I and E-II

9B. Use, custody and maintenance, etc., of records of certificate in Form D.

(1) An authorised Officer of Government (not being a registered dealer) who purchases goods on behalf of the Government from a dealer shall furnish a certificate to the dealer in Form 'D' prescribed in sub-rule (2) of Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957: 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) Before furnishing such certificate, the authorised Officer of the Government 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 of the certificate marked "Original" and "Duplicate" to the selling dealer. (3) (a) A registered dealer who claims to have made a sale to Government through an authorised Officer of the Government (not being a registered dealer) shall, in respect of such claim, attach to his return in Form I the portion marked "Original" of the certificate received by him from such Officer or shall submit the said certificate up to the time of assessment by the first Assessing Authority: Provided that if such Authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such certificate within the aforesaid time, that Authority may allow such further time as it may permit: Provided further that when the goods are delivered in instalments against one purchase order and a certificate¹ in Form D covering the entire order is furnished along with the return of one period, certificates need not be furnished along with the return for subsequent period, in respect of the same transaction, if reference to previous return and certificate is given in a statement furnished with subsequent return. (b) The Assessing Authority may, in his discretion, also direct the selling dealer to produce for inspection the portion marked "Duplicate" in the certificate in Form D. Explanation. - In the Rule, "authorised Officer of the Government" means an Officer Authorised under clause (b) of sub-section (4) of Section 8 of the Act.

9C. Authority from which Form of declaration F may be obtained, use, custody and maintenance of records of such Forms and matters incidental thereto.

(1) A registered dealer who claims exemption from tax in respect of any transfer referred to in sub-section (1) of Section 6A of the Act shall obtain a declaration duly filled in Form F prescribed in sub-rule (5) of Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, by the Principal Officer of the other place of business or his agent or principal, as the case may be, of the transferee in the State in which the goods covered by such Form are delivered. (2) For the purposes of sub-rule (1) a registered dealer shall obtain from the Assistant Commissioner, the Superintendent or the Assistant Superintendent Form F to the extent required by him, on payment of a fee at the rate of Rs. 8 for every set of 25 Forms. The dealer shall pay the fee by depositing it into the Government Treasury under the appropriate head of account or in the form of a crossed Indian Postal Order, for the appropriate amount endorsed in favour of the Assistant Commissioner, the Superintendent, the Assistant Superintendent of the Circle or Sub-Circle. Where payment of the fee is made by

depositing it into the Government Treasury the supply of the Forms to the dealer shall be made on production of the receipt showing payment into Government Treasury before the Assistant Commissioner, the Superintendent or the Assistant Superintendent of the Circle or Sub-Circle.(3)Before furnishing any declaration referred to in sub-rule (5) of Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, to the selling dealer, the purchasing dealer or the transferee, as the case may be, or any person authorised by him, shall fill in all required particulars in the Form and shall affix his signature in the space provided in the Form for the purpose. Thereafter, the counterfoil of this Form shall be, retained by the purchasing dealer or transferee, as the case may be and, the other two portions marked "Original" and "Duplicate" shall be made over to the selling dealer or the transferor, as the case may be.(4)A registered dealer who claims exemption from tax in respect of any sale referred to in sub-section (1) of Section 6A of the Act, shall, in respect of such claim attach to his returns in Form I the portion marked "Original" of the declaration in Form F received by him from the transferee in the State in which the goods covered by such Form are delivered or shall submit the said declaration at any time before assessment by the first Assessing Authority.(5)The selling dealer or the transferor shall also maintain both serially and chronologically a complete account in a register in Form VI-A in respect of all Forms of declaration received by him from the transferee.(6)The assessing authority may, in his discretion, also direct the selling dealer or the transferor to produce for inspection the portion of the declaration marked 'Duplicate'.(7)No purchasing dealer or the transferee, as the case may be, shall give, nor shall a selling dealer accept, any declaration except in a Form obtained by the purchasing dealer or the transferee, on application, from the Assistant Commissioner, Superintendent or Assistant Superintendent and not declared obsolete and invalid by the Commissioner under sub-rule (14).(8)Every Form of declaration obtained from the Assistant Commissioner, Superintendent or Assistant Superintendent by a registered dealer shall be kept by him in a safe custody and the latter 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.(9)Every registered dealer to whom any Form of declaration is issued by Assistant Commissioner, Superintendent or Assistant Superintendent shall maintain in a register in Form VI, a true and complete account of every such Form. If any such Form is lost, destroyed or stolen, the dealer shall in this respect report the fact to the Assistant Commissioner, Superintendent or Assistant Superintendent immediately and make proper entries in the remarks column of the register in Form VI-A and take such steps for issue of public notice of the loss, destruction or theft as the Assistant Commissioner, Superintendent or Assistant Superintendent may direct.(10)Any unused Form of declaration in stock with a registered dealer on the date of cancellation of his certificate of registration shall be surrendered to the Assistant Commissioner, Superintendent or Assistant Superintendent.(11)No registered dealer to whom a Form of declaration has been issued by the Assistant Commissioner, Superintendent or Assistant Superintendent shall either personally or through any other person transfer the same to another person except for the purposes of sub-rule (1).(12)A Form of declaration of which the particulars are published by the Commissioner under sub-rule (13) shall not be valid for the purposes of sub-rule (1).(13)The Commissioner shall publish in the Official Gazette the particulars of the Form of declaration which is reported under sub-rule (9) to have been lost, destroyed or stolen or which, in the opinion of the Commissioner are likely to be misused.(14)(a)The Commissioner may, by notification, declare that Forms of declaration of a particular series, design or colour shall be deemed to be obsolete and invalid with effect from such

date as may be specified in the notification.(b)The Commissioner may furnish information in respect of Forms of declaration declared obsolete and invalid under clause (a) of this sub-rule to other State Governments for publication in their Official Gazette.(15)When a notification declaring Forms of declaration of a particular series, design or colour to be obsolete and invalid is published under sub-rule (14), all registered dealers shall, on or before the date with effect from which the Forms are declared obsolete and invalid, surrender to the Assistant Commissioner, Superintendent or Assistant Superintendent 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 satisfactory account of the old Forms issued to him and returned the unused ones, if any, to the Assistant Commissioner, Superintendent or Assistant Superintendent.

10. Furnishing of declaration of the name of manager of business.

(1)Every dealer who is liable to pay tax under the Act and is an undivided Hindu family, or an association, club, society, firm or company or who carries on business as a guardian or trustee, or otherwise, on behalf of another person, shall furnish to the authority competent to register him under Section 7 a declaration stating the name, address and other particulars of the person who shall be deemed to be the manager in relation to the business of the dealer in the State.(2)The declaration mentioned in sub-rule (1) shall be in Form III and shall be submitted within the time prescribed in sub-section (1) of Section 7 or together with his application for registration under sub-section (1) or (2) of the said Section whichever is earlier.(3)Any statement made, return furnished, accounts or documents produced or evidence given by the manager or any person authorised by him in this behalf; in course of any proceeding under the Act, shall be binding on the dealer.(4)Whenever a new manager is appointed, the dealer shall, within one month of such appointment, furnish to the authority referred to in sub-rule (1) a revised declaration in Form III.

11. Furnishing of information relating to change in ownership or nature of business.

(1)Any dealer liable to pay tax under this Act who-(a)disposes of his business or any part of his business whether by sale or otherwise; or(b)acquires any business or part of any business, whether by purchase or otherwise; or(c)effects any other change in the ownership or constitution of the business; or(d)discontinues his business or shifts his place of business; or(e)changes the name or nature of his business or effects any change in the classes of goods which he sells; or(f)starts a new business either singly or jointly with other person; or(g)effects any change in the particulars furnished in an application under Section 7 or a declaration furnished under Rule 10,shall within one month of the occurrence of any of the aforesaid events, inform [the Assistant Commissioner, Superintendent, Assistant Superintendent] [Substituted by Notification No. 1015, dated 21st January, 1960.] accordingly; and if any such dealer dies, his successor or legal representative shall likewise, inform the [Assistant Commissioner, the Superintendent or the Assistant Superintendent] [Substituted by Notification No. 1015, dated 21st January, 1960.].(2)A dealer or other person required by sub-rule (1) to furnish information shall furnish, in writing, full details of the date, nature and extent of the event necessitating the furnishing of information and shall also furnish

such further details, if any, as [the Assistant Commissioner, the Superintendent or the Assistant Superintendent] [Substituted by Notification No. 1015, dated 21st January, 1960.] may direct.

12. [Application of the Bihar Sales Tax Act, 1959] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.] and the rules framed thereunder to certain matters.

- The provisions of [the Bihar Sales Tax Act, 1959] [Bihar Sales Tax Act, 1959 has been repealed and substituted by the Bihar Finance Act, 1981.] (Bihar Act 19 of 1959) and the Rules framed thereunder shall [except in so far as they relate to publication of a list of registered dealers and publication of amendments of certificate of registration] [Inserted by Notification No. STGL-PUB-708/60-11521-FP, dated 8th September, 1961.], mutatis mutandis apply in respect of all procedural and other matters incidental to the carrying out of the purposes of the Act, for which no provision is made in these Rules or in the Central Sales Tax (Registration and Turnover) Rules, 1957.

13. Penalties.

- Any person contravening any provision of these Rules shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing, with a daily fine which may extend to fifty rupees for every day during which the offence continues. Form I Form of Return [See Rule 8] Return for the period from to Registration Mark and No. to Name of the dealer Status [Whether individual, HUF, association, club, firm, company, guardian or trustee, etc.] Style of the business Rs. P.

1. Gross amount received or receivable by the dealer during the period in respect of sales of goods.

Deduct-(i) Sales of goods outside the State (as defined in Section 4 of the Central Sales Tax Act, 1956). (ii) Sales of goods in course of export from India (as defined in Section 5 of the Central Sales Tax Act, 1956).

2. Balance - Amounts received or receivable in respect of inter-State sales and sales within the State.

Deduct: Amounts received or receivable in respect of sales within the State.

3. Balance - Amounts received or receivable in respect of inter-State sales.

Deduct-(i) Cash discount, if any, and cost of freight, delivery or installation when such cost is separately charged; (ii) Sale price of goods returned by the purchaser, to the extent deductible under

sub-rule (2) of Rule 11 of the Central [Sales Tax (Registration and Turnover) Rules, 1957]
[Substituted by Notification No. 1015 dated 21st January, 1960..](iii)Sale-price in respect of
exempted sales, if any.

4. Balance-Total taxable turnover on inter-State sales.

5. Break-up of item 4 with reference to category of goods and sales.

A. Declared goods-(i)sold to registered dealers on prescribed declaration [vide declaration(s)
attached].(ii)sold otherwise.B. Other goods-(i)Sold to registered dealers on prescribed declaration
(vide declarations attached.)(ii)Sold otherwiseTotal

6. (i) Taxable at-----% Rs. - -----on which tax amounts to Rs. - -----

(ii)Taxable at-----% Rs. - -----on which tax amounts to Rs. - -----(iii)Taxable at-----% Rs. -
-----on which tax amounts to Rs. - -----(iv)Taxable at-----% Rs. - -----on which tax
amounts to Rs. - -----(v)Taxable at-----% Rs. - -----on which tax amounts to Rs. -
----- (vi)Taxable at-----% Rs. - -----on which tax amounts to Rs. - -----

7. Total tax payable on Rs. - -----amounts to Rs. - -----

8. Tax paid, if any, by means of Treasury challan/ M.O. No. - ----- dated -----

9. Balance due/excess paid, if any-----

**1. I enclose with this return the original copy of each of the declarations
received by me in respect of sales made to registered dealers, together with
a list of such declarations andstatement(s) under sub rule (3) of Rule 8.**

**2. I declare that the statements made and particulars furnished in and with
this return are true and complete to the best of my knowledge and belief.**

PlaceDateSignature.....StatusAcknowledgementReceived from a dealer
possessing Registration Certificate No a return of sales tax payable by him for the period from to
with enclosures mentioned thereinPlaceDateReceiving OfficerForm
IIRegister of Forms of Declaration[See Rule 9 (5)]

Receipts

Date of receipt.	Authority from whom received.	Serial No. From to.	Date of issue.	Serial No.	Name and address of sellers to whom	No. and date of order in
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issued.						respect of which issued.
1	2	3	4	5	6	7
Issues						
Description of goods in respect of which issued.	Value of the goods.	Sellers Cash Memo/Challan no. in reference to which issued.		No. and date of Railway receipt or other carrier's challan for the goods.	Surrendered to sales tax authorities.	Remarks.
8	9	10		11	12	13

Form II-A Register of declaration Forms to be maintained by selling dealers [See Rule 9(2)]

Date of Serial issue by the No. purchasing dealers.		Book No. of No. Form.		Name and address of the purchaser from whom received and his Registration No.	No. and date of order, in respect of which received.	Description of goods in respect of which received.	Value of the goods.	Sellers' Cash Memo/Challan No. in respect of which received.	No. and date of Railway receipt or other Challan for the goods.
1	2	3	4	5	6	7	8	9	10

Form III Declaration stating name of Manager of business [See Rule 10] I/we.....known as..... carrying the business(es) known as..... at..... and other places in the State of Bihar as]1 and liable to pay tax under the Central Sales Tax Act, 1956, do hereby declare that I/Shri.....son of.....(place).....who is/am (mention here the status or designation).....of the said concern, shall be deemed to be manager of the said business(es) at...../ all places within the State of Bihar for the purpose of the said Act, and shall at all times comply* with the provisions of the said Act, and the Rules made thereunder; PlaceDateSignature.....Status.....Counter-signature of person nominatedPlaceDateStatus of person nominated.....

1. Enter here one of the following, as may be applicable-

(a) the guardian/trustee or..... on.....behalf of(b) a Hindu undivided family known as.....(c) an association/club/or society, known as.....(d) a firm known as.....(e) a private limited company/co-operative society known as.....

2. The declaration shall be signed in the case of-

(i)a Hindu undivided family, by its manager;(ii)an association, club or society, by its President or Chairman and the Secretary;(iii)a firm, by the partners having a total share of not less than 50 per cent;(iv)a private limited company, by all its directors, or where there are no directors, by the authorised representative of the company nominated by the Chairman;(v)a public limited company or co-operative society, by the Managing Agents, or where there are no Managing Agents, by the Chairman of the Board of Directors and the Secretary. Form IV Register of Certificates in Form E-I/E-II[See Rule 9A(3)]

Date of Receipt.	Authority from whom received.	Serial No. From..... to.	Date of issue.	Serial No.	Name and address of purchasing dealer to whom issued.	No. and date of purchaser's order in respect of which issued.	
1	2	3	4	5	6	7	
No. and date of declaration (Form C) with name of State.	Description of goods in respect of which issued.	Cash Memo/Challan No. in reference to which issued.		Value of the goods.	No. and date of Railway receipt or other carrier's challan for the goods.	Surrendered to sales tax authority.	Remarks.
8	9	10		11	12	13	14

Form IV-A Register of Certificates in Form E-I/E-II[See Rule 9 A (5)]

Serial No.	Date of issue by the selling dealer.	Book No.	No. of form.	Name and address of the seller from whom receivedand his registration number		No. and date of order in respect of whichreceived.
1	2	3	4	5		6
No. and date of declaration (Form C) with name ofState.	Description of goods in respect of whichreceived.		Value of goods.	Seller's Cash Memo/Challan No. in respect ofwhich received.	No. and date of Railway receipt or othercarrier's challan for the goods.	Remarks.
7	8		9	10	11	12

Form V Particulars to be mentioned in inter-State sales register[See Rule 6]

Serial No.	Seller's invoice number and date.	Serial No. of (a) Declaration Form C (b) Certificate in	Names of the place and State to which the goods have been	Names, address and registration no., if any of the purchasers with	No. and date of the order of the purchaser.	Description of the goods sold, quantity, etc.
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		Form D.	despatched.	name of State.				
1	2	3	4	5	6	7		
Goods sold to registered dealers		Goods sold to unregistered dealers, or to registered dealers, for purposes other than those specified in their registration certificates.		Sale price.	Amount of Sales tax collected	Remarks.		
For resale.		For use in manufacture or processing of goods for sale.		For use in mining.	For generation or distribution of power.	With Form C.	With Form D.	Without Form C or D.
8		9		10	11	12	13	14

Form VI Register of Forms of declaration 'F'[See Rule 9C(9)]

Date of receipt.	Authority from whom received.	Serial No. from..... to....	Date of issue.	Serial No.	Name and address of purchasers/transferees towhom issued alongwith his R.C. No.	No. and date of order in respect of which issued.	
1	2	3	4	5	6	7	
Description of goods in respect of which issued.	Value of goods.	Seller's Cash Memo/Challan No. in respect ofwhich issued.		No. and date of Railway receipt or othercarrier's challan for the goods.	Name of Railway or ferry station or airport orroad transport company office from where the goods despatched.	Surrendered to sales tax authority.	Remarks.
8	9	10		11	12	13	14

Form VI-A Register of declaration Forms to be maintained by selling dealers/transferees[See Rule 9C(5)]

Serial No.	Date of issue by the purchasing dealers/transferee.	Book No. of No.	Form.	Name and address of purchasing dealer/transferee from whom received and his R.C. No.	No. and date of order in respect of which issued.	Value and quantity of goods.	Sellers/transferees Cash Memo/Challan no. in respect of which received.	No. and date of Railway receipt or other challan for goods.	Remarks.
1	2	3	4	5	6	7	8	9	10

Form VII Security Bond under the Central Sales Tax Rules, 1957 [See Rule 8A(1)(c)] Know All Men by these Presents that I/We [full name] am/are [full address] held and firmly bound unto the Government of Bihar, exercising the executive power of the State of Bihar [hereinafter referred to as the Government which expression shall unless excluded by or repugnant to the context include the successors in-office and assigns including any authority appointed under Section 8 of the Bihar Sales Tax Act, 1959] [Now see Section 9 of the Bihar Finance Act, 1981.] in the sum of rupees....[amount in figures and followed by the amount in words] (hereinafter referred to as the said sum) to be paid to the Government on demand, for which payment well and truly to be made, I/we bind myself/ourselves, my/our heirs, executors and administrators and legal representatives by these presents; And Whereas the above bounden has been required by the.....Commercial Taxes.....Circle/Sub-Circle to furnish security for the said sum for the purpose of securing the proper payment to tax payable under this Act, or for the proper custody and the use of Forms, referred to in clause (a) of the first proviso to sub-section (2) of Section 6 or sub-section (1) of Section 6A or clause (a) of sub-section (4) of Section 8 of the Central Sales Tax Act, 1956 and indemnifying the Government against all loss, costs or expenses, which the Government may, in any way, suffer, sustain or pay by reason of the omission, default or failure of the above bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act, to make proper use of the registration certificate and declaration forms. Now the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said Act, and in the manner and by the time provided by or prescribed under the said Act, on demand by the authority, such demand to be in writing and to be served upon the above bounden his/their heirs, executors, administrators or legal representatives or any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter, during the period in which the above bounden is held liable to pay tax under the said Act, be caused by reason of any act, omission, default, failure or insolvency of the above bounden or of any persons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force. And it is hereby Further Agreed that in the event of the death/ partition/ disruption/ dissolution/ winding up or the final cessation or the liability under the Act, or the Rules prescribed thereunder of the establishment or the intended business to which the certificate in Form B relates and registration of the business so established under the said Act, of the above boundens, this bond shall remain with authority or any officer duly authorised by him in this behalf for twelve years from occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the Act, omission, default, failure or insolvency of the above boundens or any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act, or the Rules prescribed thereunder the establishment of the intended business and registration thereof under the said Act: Provided always that without prejudice to any other right or

remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue. In Witness Whereof the said.....[full name] has hereunto set his hand this.....day of.....Signed and delivered by the abovenamed in the presence of

1.

2.

.....Signature.....StatusWe.....hereby, declare ourselves sureties for the 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 omission, default or failure therein we hereby bind ourselves jointly and severally to forfeit to the Governor of Bihar exercising the executive power of the Government of the State of Bihar (hereinafter referred to as "the Government" which expression shall unless excluded by or repugnant to the context include his successor-in-office and assigns including any authority, appointed under Section 8 of the Bihar Sales Tax Act, 1959), the sum of rupees.....(amount in figures followed by amount in words) (hereinafter referred to as the "said sum") in which the above bounden has found himself or such other lesser sum as shall be deemed to be sufficient by the authority to recover any amount of tax, payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure. And we agree that the Government may, without prejudice to any other rights or remedies of the Government recover the said sum from us jointly and severally as an arrear of land revenue. And we also agree that neither of us shall be at liberty to terminate his suretyship except upon giving to the authority six calendar months notice in writing of his intention so to do and our joint and several liability under this bond shall continue in respect of all acts, omissions, defaults, failures and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence
of (1)(2) In presence of - (1)(2)

Signature Permanent address Signature Permanent
address

This shall be signed by the proprietor of the business, if an individual, by the Karta, if an undivided family, by an authorised partner in the case of a firm; by a Managing Director, Managing Agent or Principal Executive Officer in the case of a company or corporation, by a Principal Executive Officer or officer-in-charge in the case of a society, club, association, department of Government or local authority. Form VII Memorandum of appeal against an order of security deposit under subsection (3H) of Section 7 of the Central Sales Tax Act, 1956 [See Rule 8A (3)] Appeal No.

..... of Period to which the appeal relates

..... Date of receipt by the appellate authority Initials
of the appellate authority To, The of Commercial

Taxes, Circle/Sub-circle, I..... (full name) son of..... (full name) hereby prefer this appeal against the order, dated..... passed by..... and furnish the following particulars for that purpose:

1. Name and address of the dealer

2. Name and style of the business

3. Status of the dealer

(Write here individual, undivided Hindu family, firm, company, corporation, association, society, club, local authority, Government department, etc., as the case may be)

4. Registration No.

5. Location of the place of business.

6. Address to which communication should ordinarily, be despatched (to be filled up only if this is different from the address mentioned in item 1).

(a) Mohalla/Road. (b) Village/Town. (c) Post Office. (d) Police Station. (e) Sub-Division.

7. Period to which appeal relates.....

8. Date of service of demand notice.....

9. Details of turnover and tax assessed for the year As determined by assessing authority' As admitted by the appellant

(a) Gross turnover..... (b) Taxable turnover..... (c) Total amount of security/additional security demanded..... (d) Total amount of tax assessed or reassessed during the year.

10. Amount in dispute-

(a) Tax (b) Security/additional security.....

11. List of papers and documents filed-

(a) Challan No date....for Rs.....showing deposit of fee payable on this memorandum of appeal. (b) Certified copy of the order appealed against, together with the notice of demand. (c) Challan No date for Rs showing deposit of security/ additional security amount or proof of deposit of security by other means as mentioned in 8A(4) (d) Three extra copies of this memorandum.

12. Statement of facts of the case and prayer-

(a)The facts of the case are as follows:(b)The points at issue are as follows:(c)Grounds of appeal are as follows:(d)Relief sought is as follows:VerificationI, do hereby declare that above particulars and statements are correct and complete to the best of my knowledge and belief.Place
.....DateSignature.....StatusAcknowledgementReceived
from.....memorandum of appeal in form for the period together with/without the papers and documents specified in item 11 of the memorandum of appeal.The appeal number allotted is.....of.....Signature.....DesignationThe memorandum shall be signed by the proprietor of the business, if an individual; by the karta, if an undivided Hindu family; by an authorised partner in the case of a firm; by an Managing Director, Managing Agent or Principal Executive Officer or Officer-in-charge in the case of a society, club, association, department of Government or local authority or by the manager, declared under Rule 10.NotificationsNotification No. 4226, dated 19.3.1957. - In exercise of the powers conferred by clause (j) of Rule 2 and Rule 33 of the Bihar Sales Tax Rules, 1949, the Governor of Bihar is pleased to notify that a dealer who has no fixed place of business in the State of Bihar, and who has been registered in the Central Circle under sub-section (3) of Section 7 of the Central Sales Tax Act, 1956 (74 of 1956) and possesses a registration certificate or who being so liable to be registered, is directed by the Commissioner of Sales Tax, by general or special order, to be registered in the Central Circle-(i)the Patna Treasury shall be the "Government Treasury" where payment of tax shall be made by such dealer, and(ii)the Collector of Patna shall be the Collector to whom applications shall be made for recovery of the whole amount of the tax or penalty, or both remaining unpaid, as an arrear of land revenue.Notification No. STGL-AR 102/57/9777, dated 28.6.1957. - In pursuance of item 3 of the Schedule appended to the Government of India, Ministry of Finance Order No. SRO 643, dated the 22nd February, 1957, published in the Gazette of India, Extraordinary, dated the 28th February, 1957 the Superintendent of [Sales Tax] [Now see Section 14 of the Bihar Finance Act, 1981.], Central Circle, Bihar, Patna, is specified as the authority to whom applications for registration under sub-section (1) of Section 7 of the Central Sales Tax Act, 1956 (74 of 1956), of a dealer having no fixed place of business in the State, shall lie.