

# The M.P. Vanijyik Kar Niyam, 1995

MADHYA PRADESH

India

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## Rule THE-M-P-VANIJIYIK-KAR-NIYAM-1995 of 1995

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The M.P. Vanijyik Kar Niyam, 1995Published vide Notification No. No. A-5-8-94-ST-5(14), dated 16th March, 1995Whereas the State Government considers that the following rules under the Madhya Pradesh Commercial Tax Act, 1994 (No. 5 of 1995) should be made and brought into force at once.Now therefore, in exercise of the powers conferred by Section 80 of the said Act and all other enabling powers under that Act, the State Government hereby makes the following rules, namely-

### 1. Short title and commencement.

(1)These rules may be called the Madhya Pradesh Vanijyik Kar Niyam, 1995.(2)They shall be deemed to have come into force with effect from the 1st day of April, 1995.

### 2. Definitions.

(1)In these rules, unless the context otherwise requires-(a)"Act" means the Madhya Pradesh Commercial Tax Act, 1994;(b)"Appropriate Commercial Tax Officer" in relation to a dealer means the Commercial Tax Officer of the circle in which the dealer's place of business is situated or if a dealer has more than one place of business in the State, the Commercial Tax Officer of the circle in which his principal place of business is situated;(bb)[ "Assessing Authority" means the person to whom the Commissioner has delegated all or any of his powers of assessment and imposition of penalty or levy of fee under the Act.] [Inserted by Notification No. A-5-2-96-ST-V(8), dated 9.2.99 (w.e.f. 9.2.99).](c)"Circle" means the area comprised within the local limits of the jurisdiction of a Commercial Tax Officer specified in a order issued under sub-section (4) of Section 3;(d)"Form" means a form appended in these rules;(e)"Government Treasury" means in relation to a dealer-(i)having one place or business, the treasury or any sub-treasury within the district in which his place of business is situated; and(ii)having more than one place of business, the treasury or any subtreasury within the district in which his principal place of business is situated;(f)"Inspector" means an inspector of Commercial Tax appointed under Section 3;(g)"Inspecting Officer" means any officer specified in clauses (e) to (g) of sub-section (1) of Section 3 to whom the

Commissioner-delegates his power for the purpose of Section 45;(h)"Licensing Authority" means the appropriate Commercial Tax Officer to whom the Commissioner delegates his powers for the purpose of Section 18;(i)"Registering Authority" means the appropriate Commercial Tax Officer to whom the Commissioner delegates his powers for the purpose of Section 22, 23 or 24;(j)"Repealed Act" means the Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959);(k)"Section" means a Section of the Act;(l)"Warehouse" means any enclosure, building or vessel in which a dealer keeps his stock of goods for sale;(2)All other words and expressions used herein but not defined and defined in the Act shall have the meaning assigned to them in the Act.

### **3. Appointment.**

(1)Officers specified in clauses (f) and (g) of sub-section (1) of Section 3 shall be appointed by the Commissioner.(2)An Inspector of an area shall be subordinate to the Assistant Commercial Tax Officer, and the Commercial Tax Officer exercising jurisdiction therein. An Assistant Commercial Tax Officer posted to assist a Commercial Tax Officer of an area shall be sub-ordinate to such Commercial Tax Officer. The Commercial Tax Officer and the Assistant Commercial Tax Officer shall in all matters arising within the area within which he exercises jurisdiction, be sub-ordinate to the Assistant Commissioner and Deputy Commissioner exercising jurisdiction over such area.(3)All Inspectors, Assistant Commercial Tax Officers, Commercial Tax Officers and Assistant Commissioners shall, in all matters arising within the area within which they exercise jurisdiction, be sub-ordinate to the Appellate Deputy Commissioner and Deputy Commissioner exercising jurisdiction over such area.(4)The authorities specified in clauses (b) to (g) of sub-section (1) of Section 3 shall be subordinate to the Additional Commissioner and the Additional Commissioner shall be sub-ordinate to the Commissioner.(5)The authorities specified in clauses (a) to (g) of sub-section (1) of Section 3 shall, in exercise of the powers and in the discharge of their duties and functions under the provisions of the Act or any rules made thereunder, follow such direction as the Commissioner may issue from time to time.

### **4. [ Constitution of Tribunal and its functions. [Inserted by Notification No. A-13-22-89-ST-V(68) dated 3-6-2002. Prior to omission it reads as under: '4. Constitution of Tribunal and its functions. - The Tribunal shall consist of three or more judicial and account members appointed by the State Government.']**

(1)The Tribunal shall consist of a Chairman and two members, appointed by the State Government,] who have vast experience of administration or taxation matters.(2)The Headquarters of the Tribunal shall be at Bhopal.(3)The function of the Tribunal under the Act may be performed by any one of the members sitting singly or a bench of two members of the full bench :Provided that any appeal against the order of [.....] [Words 'the appellate Deputy Commissioner or' omitted by Notification No. A-13-22-89-ST-V (51), dated 11-9-2003.] the Commissioner shall be heard and decided either by Chairman or by a Bench consisting of the Chairman as a member.(4)In the event of difference of opinion between the two members, the appeal shall be heard and decided by the Full bench. In case any member of the Tribunal, in deciding any case pending before him, has a

difference of opinion about any earlier judgement passed by a single member or a bench then he shall refer the case to the Full bench.(5)(a)The State Government shall determine the nature and categories of the Officers and Employees required to assist the Tribunal in the discharge of its functions and provide such Officers and other Employees as it may think fit.(b)The Officers and other Employees of the Tribunal shall discharge their functions under the general superintendence of the Chairman of the Tribunal.(c)The salaries, allowances and other conditions of service of the Chairman, member, Officers and other Employees of the Tribunal shall be such as the State Government may, by order specify.

## 5. Application and procedure for grant of licence.

(1)A registered dealer whose yearly turnover in respect of all goods specified in Schedule I and Schedule II does not ordinarily exceed five lac rupees shall be eligible for a licence under Section 18.(2)The fee for grant of licence in respect of goods specified in Schedule IV shall be as under :

(a)	in the case of goods liable to tax at the rate of 2 percent-	2 per cent of the amount of turnover;
(b)	in the case of goods liable to tax at the rate of 4 per cent-	
	(i) upto the turnover of rupees one lac:	2 percent of the amount of the turnover
	(ii) turnover exceeding rupees one lac:	Rs. 2,000 plus 4 per cent of the amount by which the yearlyturnover exceeds Rs. one lac.
(c)	in the case of goods liable to tax at the rate of six percent-	
	(i) upto the turnover of rupees one lac:	3 per cent of the amount of the turnover
	(ii) turnover exceeding rupees one lac:	Rs. 3,000 plus 6 per cent of the amount of the turnoverexceeding rupees one lac.
(d) [ [Inserted by Notification No. A-5-6-2000-ST-V (64) dated 23-7-2001.]	in case of goods liable to tax at the rate of 8 percent.	
	(i) upto the turnover of Rs. one lac	4 percent of the amount of the turnover.
	(ii) turnover exceeding Rs. one lac	Rs. 4,000/- plus 8 percent of the amount of turnover exceedingRs. One lac.]

Provided that the fee for grant of a licence in respect of goods specified in entry 5 of Schedule IV shall be payable on the taxable turnover of such goods :Provided further that when the licence is granted with effect from the date of receipt of the application, the fee payable under sub-rule (2) shall be determined as under : (i) in respect of a registered dealer who commences his business during the year for which licence is applied for, or in respect of a registered dealer who has no turnover for the period of previous year corresponding to the period for the year for which licence is applied for, on the estimated turnover for a period from the date of receipt of the application till the end of the year in respect of which it is granted; (ii) in respect of a registered dealer not falling in clause (i) on the turnover of the part of the previous year corresponding to the period for which the licence is granted. (3) (a) An application for grant of licence under Section 18 shall be made by a registered dealer in Form 1 so as to reach the licensing authority not later than 30 days after the commencement of the year for which licence is applied for or the commencement of the business in that year after the date of his registration, as the case may be; (b) Every such application shall be- (i) signed by the proprietor of the business or in the case of a firm or a partnership, by a partner or director of the firm or in the case of Hindu undivided family business by the manager or karta of the Hindu undivided family or in the case of a company incorporated or deemed to be incorporated under the Companies Act, 1956 (No. 1. of 1956), or any other law for the time being in force by the principal officer managing the business or in the case of society, club or association, by the president or secretary responsible for the management of such society, club or association and in the case of a registered dealer who resides outside that State but who has a place of business in the State, by his manager or agent; and (ii) verified in the manner provided in the said form : Provided that a registered dealer carrying on business on the date of commencement of the Act may apply for a licence within sixty days from the date of publication of these rules in the Madhya Pradesh Gazette : [Provided also that the registered dealer covered under clause (d) of sub-rule (2) on the date of coming into force of the said clause, may apply for a license within sixty days from the date of publication of these rules in Madhya Pradesh Gazette.] [Inserted by Notification No. A-5-6-2000-ST-V(64) dated 23-7-2001.] (4) The registered dealer shall also file along with his application under sub-rule (3) a copy of the treasury receipt challan in Form 39 showing the deposit into the Government Treasury not less than half of the amount of fee prescribed under sub-rule (2). (5) (a) If the application for grant of a licence for any year is received from a registered dealer within the period specified in sub-rule (3) the licence shall be granted from the date of commencement of such year. (b) If the application for grant of a licence for a part of any year from a registered dealer commencing his business in that year is received within the period specified in sub-rule (3), the licence shall be granted from the date of validity, of his registration certificate. (c) If the application for grant of licence under the proviso to sub-rule (3) is made within the time specified therein, the licence shall be granted from the date of commencement of the said provision. (d) If the application for grant of licence under sub-rule (3) is received after the expiry of the period specified therefor, the licence shall not ordinarily be granted from the date specified in [clause (a) or clause (b) or clause (c) or clause (d)] [Substituted by Notification No. A-5-6-2000 ST-V(64) dated 23-7-2001.] but shall be granted from the date of application : Provided that in the case of any registered dealer the Licensing Authority is satisfied that the said dealer was prevented from making the application in the prescribed period, it may for reasons to be recorded in writing, direct that the licence be granted to such dealer with effect from the date specified in [clause (a) or clause (b) or clause (c) or clause (d)] [Substituted by Notification No. A-5-6-2000 ST-V(64) dated

23-7-2001.] as the case may be.(6)On receipt of the application under sub-rule [(3)] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 (w.e.f. 9-2-99).] the Licensing Authority may, if it is satisfied after making such enquiry, as it deems fit, that the turnover or taxable turnover as the case may be, and other particulars given in the application are correct and complete, admit the application and if the amount of fee deposited by a registered dealer under sub-rule (4) is found to be in accordance with the provisions of sub-rule (2) it shall grant him a licence in Form 2.(7)Where the Licensing Authority is not satisfied about the correctness of the turnover or taxable turnover or completeness of other particulars given in the application it shall, after making such enquiry as it considers necessary, and after giving the applicant an opportunity of proving the correctness of the turnover or the taxable turnover and completeness of the particulars furnished in the application, determine, for reasons to be recorded in writing, the turnover or the taxable turnover, as the case may be, to the best of its judgement and the fee payable by him in accordance with the provisions of sub-rule (2) and shall serve upon the applicant a notice of demand in Form 3 and require the registered dealer to further deposit the difference between half the amount so determined by it and the amount already deposited by the registered dealer within thirty days of the intimation in that behalf and on depositing the difference, the Licensing Authority shall grant a licence in Form 2.(8)Where a registered dealer is found to have deposited an amount in excess of the amount as calculated by the registered dealer under sub-rule (2), such excess amount shall be adjusted towards the balance to be paid under sub-rule (9).(9)The balance of the licence fee shall be paid by the registered dealer within two months from the date on which the licence is granted and he shall submit to the Licensing Authority a copy of the treasury receipt challan in proof of such payment.(10)Every licence granted under this rule shall-(a)be deemed to have been issued personally to the licensee and shall not be transferable; and(b)expire immediately after the last day of the year in respect of which it is granted.(11)Where a licence granted under this rule is lost or destroyed or defaced or becomes unintelligible, a duplicate of the licence may be issued by the Licensing Authority on payment of a fee of rupees twenty; such licence shall be stamped "Duplicate" in red ink.

## **6. Cancellation of licence.**

- Where during the currency of the licence, the Licensing Authority has reason to believe that any licensee has committed breach of any one or more of the conditions of the licence or of the provisions of the Act or the Rules made thereunder it may after giving the licensee an opportunity of being heard cancel the licence and assess him to tax, after the expiry of the year to which the license relates, in accordance with the provisions of Section 20. A copy of the order cancelling the licence shall be communicated to the licensee.

## **7. Period of application for grant of registration certificate under Section 22.**

(1)A dealer required to get himself registered under sub-section (1) of Section 22 shall apply for grant of a registration certificate in the manner laid down in Rule 8 within sixty days of the publication of these rules in the Madhya Pradesh Gazette.(2)A dealer required to get himself registered under sub-section (2) of Section 22 shall apply for grant of registration certificate in the manner laid down in Rule 8 within thirty days of the date on which his turnover for the period

referred to in that sub-section first exceeds the limits specified in sub-section (5) of Section 5.(3)A dealer required to get himself registered under sub-section (1) of Section 49 shall apply for grant of a registration certificate in the manner laid down in Rule 8 within thirty days of the transfer of business unless he already holds a registration certificate under the Act.

## **8. Application for grant of registration certificate.**

(1)An application for grant of a registration certificate under Section 22 or 23 shall be made in Form 4 in duplicate to the Registering Authority and shall be-(a)signed by the proprietor of the business or in the case of a firm or a partnership by a partner or director of the firm or in the case of a Hindu undivided family business by the manager or karta of the Hindu undivided family or in the case of company incorporated or deemed to be incorporated under the Companies Act, 1956 (No. 1 of 1956), or any other law for the time being in force by the principal officer managing the business or in case of a society, club or association by the president or secretary responsible for the management of such society, club or association or in the case of the Central or a State Government or any of their departments, by the officer incharge of the business of selling or supplying or distributing goods and in the case of a dealer who resides outside this State but who has place of business in this State, by his manager or agent;(b)verified in the manner provided in the said form; and(c)accompanied by passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult co-partner of the Hindu undivided family, as the case may be, duly attested by a lawyer, or a Tax Practitioner or a Gazetted Officer.(2)The Commissioner may, on an application made by the dealer having more than one place of business in the State and on being satisfied about the genuineness of the grounds put forth in the application, grant him permission in writing to apply to the Registering Authority for grant of registration certificate separately for each place of business :Provided that for the purpose of determining the liability of such dealer for payment of the tax under the Act his turnover in respect of all the places of business in the State shall be taken into consideration.(3)Every application for grant of a registration certificate shall be accompanied by an affidavit and a treasury receipted challan in Form 39 for rupees five hundred and every such application made by a dealer or person undertaking a works contract shall along with such treasury receipted challan, also be accompanied by a copy of the award of contract.

## **9. Grant of Registration Certificate.**

(1)On the day, the application for grant of a registration certificate is received, the Registering Authority shall grant to the applicant a provisional registration certificate in Form 5.(2)After the issue of the provisional registration certificate, the Registering Authority shall, with a view to verify the correctness of the particulars given in the application, call for the applicants accounts and require him to produce evidence in support of the particulars given in the application. On verification of the accounts and the documents furnished to him if the Registering Authority is satisfied about the correctness of the particulars, it shall issue to the applicant a permanent registration certificate in Form 6 within the period specified in clause (b) of sub-section (4) of Section 22 or clause (c) of sub-section (1) of Section 23, as the case may be.(3)If on such verification, the Registering Authority is satisfied that the particulars given in the application are incorrect, it shall reject the application and cancel the provisional registration certificate in accordance with the

provisions of clause (c) of sub-section (4) of Section 22 or clause (d) of sub-section (1) of Section 23, as the case may be.(4)The requirement to furnish the evidence under sub-rule (2) shall be limited to the particulars given in the application in Form 4 for grant of a registration certificate.

## **10. Grant of duplicate copy of registration certificate.**

- If a registration certificate granted under these rules is lost, destroyed, defaced or becomes unintelligible, the Registering Authority shall on application and on payment of a fee of rupees ten per copy, grant a duplicate registration certificate. Such certificate shall be stamped "Duplicate" in red ink.

## **11. Supply of copies of registration certificate and its exhibition.**

(1)Registering Authority shall issue to the dealer a certified copy of the registration certificate and where the dealer has more than one place of business in the State, he shall issue to the dealer two certified copies of the registration certificate for every additional place of business enumerated therein.(2)Every registered dealer shall conspicuously display at each place of his business-(i)the registration certificate or the certified copy thereof; and(ii)at the entrance of each such place a logo supplied by the appropriate registering authority on payment of a sum to be determined by the Commissioner.

## **12. Information under Section 48.**

(1)Every dealer or if he dies, his legal representative who is required to furnish information under Section 48, shall, within thirty days of the occurrence of any event furnish the information relating to such event in writing together with his registration certificate, if any, to a the Registering Authority for cancellation, amendment or replacement thereof, as the case may be.(2)If a dealer enters into partnership in regard to his business, he shall report the fact to the Registering Authority within thirty days of the entering into such partnership.(3)If a partnership is dissolved every person who was a partner shall send a report of the dissolution to the Registering Authority within thirty days of such dissolution.

## **13. Amendment of registration certificate.**

(1)Where any registered dealer on the occurrence of any event referred to in Section 48 or in pursuance of any other provision of the Act makes an application for amendment of his registration certificate or makes an application for specification of any goods in his registration certificate by way of raw material or incidental goods or deletion of any of such goods therefrom, the Registering Authority if it is satisfied after making such enquiry as it may think necessary, that the information furnished by the applicant is correct, shall amend the registration certificate of the applicant within the period specified in clause (a) of sub-section (8) of Section 22.(2)If on enquiry made in respect of the application made by a registered dealer, the Registering Authority is not satisfied about the correctness of the information given in the application, it shall, for reasons to be recorded in writing,

reject the application or refuse to specify any goods by way of raw material or incidental goods in the registration certificate of the applicant within the period specified in clause (a) of sub-section (8) of Section 22. An intimation regarding the rejection of the application for amendment or refusal to specify any goods as raw material or incidental goods, as the case may be, stating reasons therefor, shall be sent to the applicant within seven days of the date of the order rejecting the application.

#### **14. Information on the death of a dealer.**

- When any dealer dies, his legal representative shall, within thirty days of his death, inform the Registering Authority about it in writing.

#### **15. Cancellation of registration certificate under sub-section (9) of Section 22.**

(1) When a permanent registration certificate issued to a dealer becomes liable for cancellation under clause (a), (b) or (c) of sub-section (9) of Section 22 the Registering Authority shall after making such enquiry as it thinks necessary, cancel the said registration certificate of the dealer. (2) A dealer may apply to the Registering Authority in Form 7 for the cancellation of his permanent registration certificate on any of the grounds mentioned in clause (a), (b) or (c) of sub-section (9) of Section 22. If the application is on the ground mentioned in clause (a) of sub-section (9) of Section 22 he shall also tender along with the application the registration certificate together with certified copies thereof, if any. On the receipt of such application, the Registering Authority shall, if it is satisfied after making such enquiries as it deems necessary, that the application is correct, cancel the permanent registration certificate. (3) If in the opinion of the Registering Authority there are reasons for cancellation of the permanent registration certificate of a dealer under clause (d) or clause (e) of sub-section (9) of Section 22 it shall, after giving the dealer a reasonable opportunity of being heard, pass such order as it deems fit. (4) The cancellation of the permanent registration certificate under sub-rule (2) or sub-rule (3) shall take effect from-(i) the date of discontinuance or transfer of business, if the case falls in clause (a) of sub-section (9) of Section 22; (ii) the date of communication of order to the dealer if the case falls in clause (b), clause (c), clause (d) or clause (e) of sub-section (9) of Section 22 : Provided that where an application has been made by the dealer under sub-rule (2) for the cancellation of his permanent registration certificate on the ground mentioned in clause (b) or clause (c) of sub-section (9) of Section 22 and no orders are passed and communicated to the dealer within a period of six months from the date of receipt of such application, it shall be deemed that his permanent registration certificate is cancelled with effect from the date immediately following the date of expiry of the period of six months from the date of receipt of such application. (5) The list of permanent registration certificates cancelled during a year shall be exhibited on the notice board of the office of the Registering Authority and be given wide publicity, in such manner as the Commissioner may in general order direct.

#### **16. Submission of registration certificate for cancellation.**

(1) A dealer whose permanent registration certificate is cancelled by an order of the Registration Authority under sub-rule (2) or sub-rule (3) of Rule 15 shall within seven days from the date of communication to him of such order submit his permanent registration certificate together with



certified copies thereof, if any, to the Registering Authority for cancellation. A dealer whose permanent registration certificate is deemed to be cancelled under the proviso to sub-rule (4) of Rule 15, shall within seven days from the expiry of the period of six months specified in the said proviso, submit his permanent registration certificate together with certified copies thereof, if any, along with an application in Form 7 to the Registering Authority for cancellation.(2)If any such dealer dies before submitting his permanent registration certificate his legal representative shall submit the said certificate and the certified copies thereof, if any, to the Registering Authority within the period mentioned in sub-rule (1).

## **17. Form of application for grant of provisional registration certificate.**

(1)An application for grant of a provisional registration certificate under Section 24 be made in Form 8 in duplicate to the Registering Authority and shall be signed and verified in the manner provided in sub-rule (1) of Rule 8.(2)An application for grant of a provisional registration certificate shall be accompanied by-(i)copies of passport size photograph of the proprietor or such of adult partners of the firm, or of such adult co-partners of the Hindu undivided family, as the case may be, duly attested by a lawyer, a tax practitioner or a Gazetted Officer; and(ii)An affidavit and a treasury receipted challan for rupees five hundred.(3)Registering Authority shall issue provisional registration certificate in Form 9 and the provisions of Rules 9, 10, 11, 12, 13, 14, 15 and 16 shall, so far as may be, apply in respect thereof.

## **18. Grant of recognition certificate.**

(1)An application for grant of a recognition certificate shall be made in Form 10 to the Registering Authority and shall be signed by the registered dealer and verified in the manner provided in the said form.(2)(a)On receipt of the application under sub-rule (1) the Registering Authority shall within a period not exceeding seven days require the applicant to furnish evidence in support of the particulars given in the application. If on the basis of the evidence furnished, the Registering Authority is satisfied that the applicant is eligible for holding a recognition certificate, it shall after recording the reasons therefor, grant the applicant a recognition certificate in Form 11 not later than fifteen days of the date of receipt of the application.(b)If the Registering Authority is satisfied that the registered dealer is not eligible to hold the recognition certificate, it shall, after giving the applicant a reasonable opportunity of being heard, reject the application and send an intimation thereof to him within fifteen days from the date of order of rejection.(c)The recognition certificate granted under clause (a) shall be valid from the date of application.(3)(a)The Registering Authority shall specify only those raw materials and/or incidental goods in the recognition certificate in respect of which the dealer is found eligible to purchase them in accordance with the provisions of clause (b) of sub-section (2) of Section 9.(b)The recognition certificate granted to a registered dealer shall ordinarily be valid till the permanent registration certificate issued to him under Section 22 or Section 23, as the case may be, remains in force and ceases to be in force from the date, such registration certificate ceases to be in force.(4)Where the registering authority has reasons to believe that a registered dealer has committed breach of this rule or defaulted in the payment of tax due or the circumstances on the basis of which the recognition certificate issued to the dealer does not exist, it may, notwithstanding anything contained in sub-rule (3), after giving the dealer a

reasonable opportunity of being heard, cancel the recognition certificate granted to the dealer.(5)A copy of the order cancelling the recognition certificate under sub-rule (4) shall be sent to the dealer within fifteen days from the date of order of cancellation.(6)The provisions of Rules 10,11,12,13,14,15 and 16 shall mutatis mutandis apply to the recognition certificate issued under clause (b) of sub-rule (2).

## 19. Returns.

(1)(a)subject to the provisions of Rule 20, every registered dealer other than a registered dealer specified in clause (b) shall furnish to the appropriate Commercial Tax Officer for each quarter of a year a return in Form 12 within thirty days from the date of expiry of the quarter to which the return relates. Each of such returns shall be accompanied by a treasury receipted challan in Form 39; and(b)Every registered dealer-(i)who is an importer or a manufacturer and whose gross turnover in a year does not exceed rupees ten lacs; or(ii)who is neither an importer nor a manufacturer and whose gross turnover in a year does not exceed rupees forty lacs, and who is eligible for assessment under the provisions of sub-section (2) of Section 27 shall for each year furnish a return in Form 12 [within the period prescribed under the said sub-section] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 for the words 'within thirty days of the expiry of the year to which the return relates' (w.e.f. 9-2-99).].(c)A registered dealer having more than one place of business in the State shall submit a consolidated return in Form 12 for all the places of business and also a return in the same form separately for each of his places of business in the State in the same manner within the said period of thirty days. Each such return shall be accompanied by treasury receipted challan in Form 39 in respect of payment of tax made in accordance with the provisions of clause (b) of sub-rule (2) of Rule 37:Provided that,-(i)a registered dealer having more than one place of business in the State shall attach only one copy of the receipted challan in the above form showing the payment of tax due according to the consolidated return;(ii)only one return shall be furnished for the broken period of a quarter, other than the fourth quarter of any year, ending first after the date on which the dealer becomes liable to pay the tax and the quarter immediately following; and(iii)where a registered dealer specified in clause (a) has been permitted by the Commissioner to furnish a return in Form 12 for any period other than a quarter, he shall furnish such return by such date as the Commissioner may direct.(2)Every registered dealer required to pay tax every month in accordance with the provision of sub-rule (2) of Rule 37 shall furnish, along with the return in Form 12 required to be furnished under sub-rule (1), a statement in Form 13.(3)Notwithstanding anything contained in sub-rule (1), if on the application of any registered dealer having more than one place of business in the State, the Commissioner is satisfied that submission of separate return under sub-rule (1), is not necessary he may, by an order in writing exempt such dealer from submitting such returns with effect from such date as may be specified in the order.(4)(a)Every registered dealer required to furnish returns under clause (a) of sub-rule (1) shall along with the statement in Form 20 to be furnished under sub-rule (5), furnish-(i)list of sales of raw material and/or incidental goods against declaration in Forms 32, 33 and 34;(ii)list of sales of goods referred to in sub-rule (iii) of clause (w) of Section 2 against a declaration in Form 26;(iii)list in Form 14 showing purchases made on declaration in Forms 26, 27, 32, 33 and 34;(iv)list of sales on declaration in Form 27 of goods specified in Part II of Schedule II other than those referred to in sub-clause (iii) of clause (w) of Section 2;(v)list showing the names of persons from whom certificates under Rule 35 have been

obtained;(vi)statement in Form 15 showing the dispatches of tax paid goods by a principal to an adatiya for sale in his adat;(vii)statement in Form 16 showing receipts from a principal of tax paid goods by an adatiya for sale in his adat;(viii)statement in Form 17 by a principal showing the dispatch of taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods to an adatiya for sale in respect of which the principal is liable to pay tax;(ix)statement in Form 18 by an adatiya showing the receipts from the principal of taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods in respect of which the principal is liable to pay tax.(b)the list and/or statement required to be furnished by the dealer under clause (a) shall be for the period to which the statement in Form 20 relates.(c)the statement in Form 19 of the goods imported from outside the State of Madhya Pradesh shall be furnished along with the quarterly return.(5)Every registered dealer specified in sub-rule (1) shall furnish a statement in Form 20 in duplicate giving a ratewise opening and closing balance of the stock of his goods within ninety days of the close of the year.(6)[ Notwithstanding anything contained in clause (a) of sub-rule (4), every registered dealer shall furnish a statement in Form. 20-A, in duplicate, giving a ratewise opening and closing balance of his stock of goods, [for the month of March, 2003] [Inserted by Notification A-5-6-2000-ST-V (10), dated 5-2-03.], within thirty days of the close of the month.]

## **20. Monthly Returns.**

(1)Every dealer who is registered under Section 22 or Section 23 or Section 24 on or after the commencement of the Act shall file return for each month or part thereof for a period of 24 months commencing from the date of validity of his registration certificate. The return for each month shall be filed within fifteen days of its expiry.(2)The Commissioner may, after giving any registered dealer referred to in clause (a) of sub-rule (1) of Rule 19 a reasonable opportunity of being heard and for reasons to be recorded in writing, fix monthly returns for such dealer. Every such dealer shall furnish the return in Form 12 for each month within fifteen days of its expiry.(3)The provisions of Rule 19 shall, as far as may be, apply to returns furnished under this Rule.

## **21. Returns to be signed and verified by the dealer.**

- Every return in Form 12 shall be signed and verified in the manner provided therein by any of the person specified in sub-rule (1) of Rule 8.

## **22. Requisition of returns from any dealer.**

- The Commissioner may, by a notice in Form 21 require any dealer who is liable to pay tax under the Act to furnish the appropriate Commercial Tax Officer ordinarily within thirty days from the date of the service of the notice a return or returns in Form 12 and thereupon such dealer shall comply with the notice.

## **23. Revised return.**

- [(1) A dealer who desires to submit a revised return under sub-section (3) of Section 26, in respect

of any quarter/month of a year other than the last quarter/month, shall do so at any time before the date on which the submission of the return for the last quarter/month of that year becomes due. A revised return in respect of the last quarter/month of a year shall be submitted at any time before the date on which the submission of the return for the first quarter/month of the year immediately succeeding becomes due.(2)A revised return referred to in sub-rule (1) shall be furnished in Form 12 and shall be accompanied by an explanatory note specifying the omission, error or wrong statement by reason of which it has become necessary to furnish revised return and indicating the difference between the original and the revised return.] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 (w.e.f. 9-2-99).]

## **24. Terms and conditions subject to which exemption to any dealer from furnishing returns may be granted.**

(1)A registered dealer required to furnish quarterly returns under clause (a) of sub-rule (1) of Rule 19 may make an application for exemption from furnishing of returns to the Commissioner in Form 22 so as to reach him not later than thirty days after the commencement of the year for which the exemption is applied for, and if the Commissioner is satisfied that a dealer, who is not a manufacturer or an importer, is not likely to make any taxable purchases or sales during any year he may grant him an exemption certificate in Form 23 for that year.(2)The exemption granted under sub-rule (1) shall be subject to the following terms and conditions, namely : (a)If the dealer makes during the period of exemption any sale or purchase which is taxable, he shall, within fifteen days from the date of such sale or purchase give information thereof to the appropriate Commercial Tax Officer.(b)He shall furnish returns by the dates and in the manner prescribed under these rules, beginning with the period commencing with the quarter during which the sale or purchase aforesaid takes place.(3)The Commissioner may, after giving the dealer a reasonable opportunity of being heard, and for reasons to be recorded in writing cancel any exemption certificate for good cause.(4)An exemption certificate granted under sub-rule (1) may, on application made in Form 22 by the dealer in this behalf, be renewed for one year at a time. Such application for renewal shall be made at least one month before the date of expiry of the period of exemption. The application received thereafter shall be rejected.

## **25. Terms and conditions subject to which permission to submit annual return may be granted.**

(1)A registered dealer required to furnish quarterly returns under clause (a) of sub-rule (1) of Rule 19 may make an application to the Commissioner in Form 24 for grant of permission under Section 26 to furnish an annual return. Such application shall be made within thirty days of the commencement of the year in respect of which the application is made and the Commissioner shall pass orders on every such application before the expiry of the first quarter of the said year.(2)Permission to furnish an annual return shall not be granted to a dealer who -(a)is required to furnish monthly returns under Rule 20; or(b)fails to pay any tax payable by him under the Act or under any earlier law, or under the Central Sales Tax Act, 1956 (No. 74 of 1956); or(c)fails without sufficient cause to furnish returns under the Act; or(d)is convicted of an offence punishable under

the Act, or under any earlier law.(3)Permission to furnish an annual return may not be granted to a dealer who has not submitted all the returns for the year immediately preceding the year in respect of which the application is made.(4)Nothing contained in sub-rule (2) shall restrict the Commissioner from permitting a dealer to furnish an annual return where the dealer is the Central or a State Government or any of their department.(5)The permission shall be granted in Form 25 and shall be subject to the following terms and conditions : (i)the dealer shall pay within thirty days of the expiry of each quarter tax equal to  $\frac{1}{4}$ th of the amount of tax to which he has been assessed for the latest preceding year of assessment or  $\frac{1}{4}$ th of the amount of tax payable according to his returns for the latest preceding year, whichever is greater;(ii)the dealer shall furnish the annual return within thirty days of the expiry of the year in respect of which such permission is granted and shall pay along with the return the balance of tax, if any, representing the difference between the tax payable according to his annual return and the tax already paid by him;(iii)the annual return shall be accompanied by the challan in Form 39 in respect of tax paid for the four quarter of the year;(iv)the permission granted shall stand automatically revoked if the dealer is convicted of an offence punishable under the Act or under any earlier law and in that case he shall furnish all the return normally due from him in accordance with the provisions of Section 26 within a period of thirty days from the date of such conviction; and(v)the permission granted under this rule shall be liable to be cancelled for breach of any of the terms and conditions subject to which it has been granted.

## 26. Production of documents.

(1)A dealer who desires to claim deduction from this turnover under the provisions of sub-clause (i), (ii) or (vi) of clause (w) of Section 2, shall produce at the time of assessment the cash memoranda or bills or purchase vouchers or the declarations or certificates required to be furnished under these rules or notifications under the Act or other relevant documents in support of such claim.(2)A dealer who desires to claim deduction from his turnover in respect of sales of unginne cotton or such other goods specified in Part I of Schedule II as may be notified for the purpose of sub-clause (iii) of clause (w) of Section 2, on the ground that he is entitled to make such claim under the said sub-clause shall produce at the time of assessment a true declaration in Form 26 duly filled in and signed by the purchasing dealer and the copy or the counterfoil of the relevant cash memoranda or bills or other relevant documents in support thereof. A declaration in Form 26 may cover more than one transaction of sale if the total sale price covered by the declaration does not exceed rupees one lac.(3)A dealer who desires to claim deduction from his turnover in respect of sales of goods specified in Part I of Schedule II to the Act other than those referred to in sub-rule (2) on the ground that he is entitled to make such claim under sub-clause (iv) of clause (w) of Section 2 shall produce at the time of assessment a true declaration in Form 27 duly filled in and signed by the purchasing dealer and the copies of counterfoils of the relevant cash memoranda or bills or other relevant documents in support thereof. A declaration in Form 27 may cover more than one transaction of sale if the total sale price covered by the declaration does not exceed rupees one lac.(4)(a)A principal who sends tax paid goods to an adatiya for sale in his adat shall issue to the adatiya a declaration in Form 28. Such declaration shall be in respect of the total despatches of tax paid goods to the adatiya in one quarter. The declaration shall be prepared in triplicate by the principal and the three copies shall be taken by him to the appropriate Commercial Tax Officer. The appropriate Commercial Tax

Officer shall merely attest all the three copies of the declaration and affix his seal in token of his having satisfied himself that the three copies of the declaration presented to him are identical. After attestation, two copies of the declaration shall be returned to the principal and one copy shall be retained by the appropriate Commercial Tax Officer and placed in the assessment case record of the principal. The principal shall transmit one copy of such declaration to the adatiya concerned.(b)A claim by an adatiya for a deduction from his turnover of the sale price of tax paid goods, belonging to a principal shall be supported by a declaration in Form 28 which he should obtain from the concerned principal in accordance with the provisions of clause (a). A declaration in Form 28 alone would be admitted in proof of such claim for deduction from the turnover of such goods sold by air adatiya.(c)If in the proceedings relating to the principal, it is established that the goods covered by the declaration in Form 28 are really not tax paid goods, the principal shall pay tax at the full rate on the sale price of such goods and such sale price shall be determined on the basis of the amount rendered to him by the adatiya in respect of such goods or if such information is not readily available to the best of judgement of the assessing authority.(5)A claim by a contractor under sub-section (2) of Section 7 or a claim by a sub-contractor under sub-section (3) of Section 7 shall be supported by a declaration in Form 29 to be issued by the sub-contractor or the contractor as the case may be. A declaration in Form 29 shall be admitted in proof of any claim made under sub-section (2) or sub-section (3) of Section 7.(6)(a)A registered dealer who sends to an adatiya taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods for sale in his adat shall himself be liable to pay tax in respect of such goods to the extent indicated in clause (d) and he shall issue to the adaitya a declaration in Form 30 in respect of such goods. Such a declaration shall be in respect of the total despatches to the adatiya in one quarter of taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods. The declaration shall be prepared in triplicate by the principal and the three copies of the declaration shall be taken by him to the appropriate Commercial Tax Officer. The Commercial Tax Officer shall merely attest all the three copies of the declaration and affix his seal in token of his having satisfied himself that the three copies of the declaration presented to him are identical. After attestation, two copies of the declaration shall be returned to the principal and one copy of the declaration shall be retained by the appropriate Commercial Tax Officer and placed in the assessment case record of the principal. The principal shall transmit one copy of such declaration to the adatiya concerned.(b)An adatiya who receives taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods from his principal for sale in his adat shall not be eligible to claim deduction from his turnover in respect of such goods except as provided in clause (d) and he shall issue to the principal a declaration in Form 31 in respect of such goods. Such a declaration shall be in respect of the total receipts in one quarter from the principal of such goods and the total sales of such goods effected by him in that quarter. The declaration shall be prepared by the adatiya in triplicate and the three copies shall be taken by him to the appropriate Commercial Tax Officer. The appropriate Commercial Tax Officer shall merely attest all the three copies of the declaration and affix his seal in token of his having satisfied himself that the three copies of the declaration presented to him are identical. After attestation, two copies of the declaration shall be returned to the adatiya and one copy of the declaration shall be retained by the appropriate Commercial Tax Officer, and placed in the assessment case record of the adatiya. The adatiya shall transmit one copy of such declaration to the principal concerned.(c)A claim by an adatiya for a deduction from his turnover of taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods belonging to a

principal shall be supported by a declaration in Form 30 which he should obtain from the concerned principal in accordance with the provisions of clause (a) duly corroborated by the declaration in Form 31 in respect of such goods. A declaration in Form 30 alone would be admitted as a proof to show that the liability to pay tax in respect of such goods is that of the principal. The maximum amount of deduction in tax in respect of these goods would be the total amount indicated in the declaration in Form 31. (d)(i) The liability of the principal to pay tax and his claim for set-off or refund shall be determined on the basis of the declaration in Form 30 and Form 31. In particular the particulars mentioned in the declaration of the adatiya in Form 31 shall be accepted in its entirety and tax and penalty shall be levied in accordance with the particulars given in such declaration. No other evidence shall be insisted upon. (ii) The adatiya who sells such goods shall obtain all declarations in his name in support of the claim that the sale price of such goods is taxable at a reduced or concessional rate. If it is found in the course of assessment of the adatiya that the tax payable by the principal is less than the tax payable according to particulars given in the declaration in Form 31 furnished to him by the adatiya, the benefit of the refund shall accrue to the adatiya. Likewise, if it is found that additional tax is payable on such sale, such additional tax and any penalty thereon, that may be imposed shall be payable by the adatiya. The liability of the principal shall be limited to the tax payable in accordance with the particulars furnished in the declaration in Form 31 received by him from the adatiya, even if such particulars are modified subsequently in any proceedings relating to the transactions of such goods effected by the adatiya. (iii) The adatiya selling any tax paid, taxable or manufactured goods on behalf of his principal may obtain one declaration in respect of the sale of such goods belonging to one principal or more than one principal.

## **27. Levy of tax at concessional rate on sales of raw material and incidental goods to manufacturers of tax free goods or goods exempted in whole under Section 17 and to manufacturers holding recognition certificate under Section 25.**

(1) Tax at concessional rate under sub-section (2) of Section 9 on sales of goods for use as raw material or incidental goods for the manufacture of tax free goods or taxable goods, as the case may be, for sale shall be levied subject to the following restrictions and conditions, namely : (i) the sale shall be effected to a registered dealer; (ii) the goods being sold for use as raw material or incidental goods should have been specified as such in the registration certificate of the purchasing dealer; (iii) the goods manufactured out of raw material shall be sold by the dealer manufacturing them, in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India; (iv) at the time of assessment, the selling dealer shall produce a declaration in Form 32 or 33, as the case may be, duly filled in and signed by the purchasing registered dealer and the copies or counterfoils of the relevant cash memoranda or bills or other relevant documents in support of his claim. A declaration in Form 32 or 33 may cover more than one transaction of sale, provided the total sale price covered by the declaration does not exceed rupees one lac. (2) The tax or penalty, as the case may be, payable by a registered dealer under sub-section (3) of Section 9 for contravention of the restrictions and conditions laid down in sub-rule (1) of the provisions of sub-section (2) or the said Section shall be paid by him along with the tax payable according to his return in Form 12. (3) No tax or penalty shall be assessed or imposed

under sub-section (3) of Section 9 on a registered dealer who is a manufacturer of tax free or goods exempted in whole or who holds a recognition certificate under Section 25 and who after the purchase of the raw material at the concessional rate of tax under the provisions of sub-section (2) of the said Section sells such goods for use as raw material to another registered dealer if, - (i) such raw material is specified in the registration certificate of the purchasing dealer subsequently purchasing the raw material aforesaid as being required by him for the manufacture of tax free or goods exempted in whole or taxable goods, as the case may be, for sale; (ii) the selling dealer obtains a declaration in Form 34 duly filled in and signed by the purchasing registered dealer; and (iii) the selling dealer produces at the time of his assessment the copy or the counterfoil of the relevant cash memorandum or bill or other relevant document in support thereof and a true declaration or declarations obtained under clause (ii).

## **28. Levy of concessional rate of tax under sub-section (2) of Section 10.**

- The tax at the concessional rate under sub-section (2) of Section 10 on the purchases of goods for use as raw material or incidental goods in the manufacture of other goods for sale shall be levied subject to the following restrictions and conditions, namely - (i) the purchases of such goods shall be made by a registered dealer; (ii) the goods for use as raw material or incidental goods purchased by a registered dealer in the manufacture of other goods for sale should have been specified as such in his registration certificate; (iii) the goods manufactured by using such goods as raw material shall be sold by the registered dealer manufacturing such goods in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India.

## **29. Grant of set off under Section 13.**

(1) The set off under clause (a) of sub-section (1) of Section 13 shall be granted subject to the following restrictions and conditions, namely : (i) the tax paid goods consumed or used as raw material or used as incidental goods, as the case may be, are specified as raw material or incidental goods in his registration certificate; (ii) the goods manufactured after consuming or using the tax paid goods as raw material are sold by the registered dealer in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India; and (iii) the registered dealer claiming the set off produces at the time of assessment copies of the relevant bills or cash memoranda obtained from the selling registered dealer in support of the fact that the goods purchased by him and consumed or used as raw material or used as incidental goods have borne tax at full rate under sub-section (1) of Section 9. (2) (a) Where a registered dealer has purchased any tax paid goods from another such dealer for consumption or use as raw material or for use as incidental goods and has consumed or used them for the said purpose, he shall be eligible to a set off, in respect of - (i) the price at which such goods were sold by such selling registered dealer exclusive of tax, if the goods so purchased have borne tax at the hands of the selling registered dealer; or (ii) the price on which such goods had borne tax at the hands of the first selling registered dealer exclusive of tax if the goods are tax paid at the hands of the last selling registered dealer and the purchasing registered dealer claiming the set off furnishes evidence with regard to the quantum of such price at the hands of the first selling registered dealer, who had paid the tax on the sale of such goods; or (iii) 75 per cent of the price at which such goods were sold by the last selling registered



dealer, if such goods were tax paid in his hands and the purchasing registered dealer claiming the set off is not able to furnish evidence with regard to the quantum of such price at the hands of the first selling registered dealer who had paid the tax on the sale of such goods.(b)A registered dealer entitled to a set off under sub-clause (i) or sub-clause (ii) of clause (b) of sub-section (1) of Section 13 shall be eligible to such set off in respect of-(i)the price on which such goods had borne tax at the hands of the first selling registered dealer exclusive of tax, if the goods are tax paid at the hands of the registered dealer selling the goods to the registered dealer claiming the set off and the registered dealer claiming the set off furnishes evidence with regard to the quantum of such price at the hands of the first selling registered dealer who had paid the tax on the sale of such goods; or(ii)75 percent of the price at which such goods were sold by the selling registered dealer to the registered dealer claiming the set off, if the registered dealer claiming the set-off is not able to furnish evidence with regard to the quantum of such price at the hands of the first selling registered dealer who had paid the tax on the sale of such goods.(c)The set off shall be admissible under sub-section (1) of Section 13-(i)under clause (a), only in respect of such tax paid goods as are consumed or used as raw material or used as incidental goods during any period and the goods manufactured out of such raw material are sold during such period in Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India; and(ii)under clause (b), only in respect of tax paid goods sold or purchased during any period in the manner specified in sub-clause (i) or sub-clause (ii), as the case may be, of the said clause.(3)The set off shall be claimed by a registered dealer in his return in Form 12 and such claim shall be in respect of the purchase price of raw materials, which have been consumed or used in the manufacture of goods sold in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India during the period to which the return relates.

### **30. Claiming of exemption from payment of tax in respect of transaction covered by sub-section (3) of Section 5 of the Central Sales Tax Act, 1956.**

(1)A registered dealer who desires to claim deduction from his turnover in respect of his sales of any goods liable to tax under Section 9 on the ground that such sales are deemed to have taken place in the course of export out of the territory of India within the meaning of sub-section (3) of Section 5 of the Central Sales Tax Act, 1956 (No. 74 of 1956), shall in support of his claim, produce before the assessing authority at the time of assessment copies of relevant bills or cash memoranda and a declaration in Form 35 obtained from the purchasing registered dealer who actually sold the goods in the course of export out of the territory of India.(2)A registered dealer who desires to claim deduction from his aggregate of purchase price of any goods liable to tax under Section 10 on the ground that such purchases are deemed to be in the course of export out of the territory of India within the meaning of sub-section (3) of Section 5 of the Central Sales Tax Act, 1956 (No. 74 of 1956), shall in support of his claim produce before the assessing authority at the time of assessment a declaration in Form 36.

### **31. Restrictions and conditions subject to which permission to make lumpsum payment of tax by way of composition may be granted under Section 19.**

(1) Every registered dealer referred to in Section 19 desirous of making a lumpsum payment by way of composition in respect of the tax payable by him in relation to goods to be supplied in the execution of a works contract or contracts shall within thirty days of the commencement of the execution of the works contract or contracts, unless prevented by sufficient cause, make an application in Form 37 to the appropriate Commercial Tax Officer. (2) On receipt of the application the appropriate Commercial Tax Officer shall verify the correctness of the application and on being so satisfied, the appropriate Commercial Tax Officer shall, by an order in writing, grant permission to the registered dealer to make lumpsum payment by way of composition and send a copy thereof to the registered dealer making the application. (3) The amount to be paid in lumpsum by way of composition shall be determined at the rate mentioned against each type of contract specified below and shall be so determined at such rate on the total monetary consideration received or receivable by the registered dealer in respect of such works contract.

S.No.	Type of contract	Rate at which lumpsum shall be determined
(1)	(2)	(3)
1.	(i) Civil works like construction of buildings excluding- (a) supply and installation of air-conditioners, air-coolers or air-conditioning equipment; (b) supply and fitting of electrical goods, supply and fitting of electrical equipment; (c) fabrication and installation of elevators (lifts) and escalators. (ii) Civil works like construction of bridges, roads, dams, barrages, canals, diversions. (For works mentioned at (a), (b) and (c) above, the composition money would be determined on the basis of rates given at item 4, 3 (i) and 3 (v) below respectively)	2 percent
2.	Fabrication and installation of plant and machinery.	3 per cent
3.	(i) supply and fitting of electrical goods, supply and fitting of electrical equipment including transformers. (ii) sanitary fitting for plumbing and drainage and sewerage. (iii) laying underground or surface pipelines, cables or conduits. (iv) supply and erection of weighing machines and weighbridges. (v) fabrication and installation of elevators (lifts) and escalators.	4 percent 4 percent 4 percent 8 percent 8 per cent
4.	Supply and installation of air-conditioners, air-coolers, air-conditioning equipments including deep freezers, cold storage plant and humidification plants.	12 per cent
5.	All other contracts not specified in serial numbers 1 to 4 above	4 per cent

(4) On the commencement of the execution of works contract or contracts, a registered dealer to whom permission has been granted under sub-rule (1) shall pay within thirty days of the receipt of

payment on account of a running bill, into the Government Treasury, that much amount out of the amount payable by way of composition on the amount of the said running bill, which remains after deducting therefrom the amount deducted at source under the provisions of sub-section (1) of Section 35.(5)Every such registered dealer shall within thirty days of the close of the quarter ending on 30th June, 30th September, 31st December and 31st March send a statement in Form 38 to the appropriate Commercial Tax Officer enclosing therewith the copies of the challan as also the certificates issued under sub-section (2) of Section 35 by the person making the deduction of an amount at source sub-section (1) of the said Section in proof of the payments of lumpsum amount by way of composition made during the quarter.(6)On receipt of the statement in Form 38 the appropriate Commercial Tax Officer shall verify the correctness of the amount paid by way of composition by the registered dealer. If he is not satisfied about the correctness of the payment made, he shall, by order in writing, determine the correct amount payable by the registered dealer during the quarter and if the amount so determined is more than the amount paid by the registered dealer the appropriate Commercial Tax Officer shall require the registered dealer to pay the balance of the amount within fifteen days from the date of service of the notice of demand issued by him for this purpose. The registered dealer, on payment of the balance within the specified time, shall send a copy of the challan to the appropriate Commercial Tax Officer in proof of such payment within seven days from the date of payment.(7)Where the registered dealer fails to pay the balance of the amount within the time specified in the notice of demand issued under sub-rule (6), or within such further time as may have been granted to him for the purpose on an application made by him in this behalf, the appropriate Commercial Tax Officer may revoke the permission granted to the registered dealer under sub-rule (2) in respect of the works contract or contracts in relation to which such default has been committed and thereupon the registered dealer shall be liable to be assessed under Section 27 in respect of such works contract or contracts in relation to which the permission has been revoked.(8)When the permission granted to a registered dealer under sub-rule (2) is revoked under sub-rule (7), the provisions of Sections 26, 27, 42 and 43 shall apply to such registered dealer in relation to the works contract in respect o which such permission had been granted to him.

## **32. Return of purchases.**

- Where a dealer is liable to pay tax under Section 10, he shall furnish to the appropriate Commercial Tax Officer returns in accordance with the provisions of Rule 19.

## **33. Returns relating to consideration other than money consideration.**

- Every dealer who has bought or sold goods for valuable consideration other than money shall separately specify in the return of turnover which he is required to submit under these rules, the quantity of goods so bought or sold and the description in sufficient details of valuable consideration for which the goods were bought or sold. The assessing authority shall fix the value of such consideration in money for the purpose of determining the turnover and assessment of the tax payable under the Act.

### **34. Return by guardian, trustee, etc.**

- Where any business is carried on by or is in charge of a guardian, trustee or agent of a minor or other incapacitated person, on behalf and for the benefit of such minor or other incapacitated person, such guardian, trustee or agent shall in respect of the turnover of the said business be liable to furnish the returns due in accordance with the provisions of these rules.

### **35. Deduction from turnover.**

- In determining the taxable turnover, the turnover in respect of sales specified below shall be deducted -(1)Sales of canteen stores to the Canteen Stores Department or by the Canteen Stores Department to the Regimental or Unit-run Canteens and approved canteen contractors in the State or by the Regimental or Unit-run Canteen approved canteen contractors and Canteen Stores Department retail canteens to the members of the Armed Forces and/or ex-servicemen of the Indian Union in the State, provided the stores are obtained from the Canteen Stores Department and their sale price does not exceed the price fixed by the Quarter Master General of India.Explanation. - "Canteen Stores" means the goods specified in Schedule II of the Act, but excluding such goods as the State Government may by order specify from time to time.(2)[ Omitted w.e.f. 1.4.99] [Omitted by Notification No. A-3-14-99-ST-V (16), dated 31.3.99 (w.e.f. 1.4.1999).](3)Sales of goods by a sub-contractor in the course of execution of a works contract which is being executed by him either in whole or in part, for and on behalf of a contractor and in respect of which the tax has been paid by the sub-contractor.(4)Sales of goods by a sub-contractor in the course of execution of a works contract which is being executed by him either in whole or in part, for and on behalf of a contractor and in respect of which the tax has been paid by the contractor.(5)Sales in contravention of the provisions of clause (a) or clause (b) of sub-section (2) of Section 9 of goods purchased by a registered dealer for use as raw material in respect of the purchase price of which he is liable to pay a penalty, imposed on him under sub-section (3) of the said section.(6)Sales by a registered dealer of goods to another such dealer for use as raw material or incidental goods in accordance with the proviso to sub-section (3) of Section 9.

### **36. Period for return of goods.**

- The period for the return of goods by a purchaser for the purpose of clause (z) of Section 2 shall be six months from the date of purchase of such goods.

### **37. Payment of tax.**

(1)Every dealer, other than dealer to whom sub-rule (2) applies, by whom tax is payable under the Act shall pay the tax quarterly. The tax due for any quarter shall be paid before furnishing the return for that quarter.(2)[(a) Every registered dealer liable to pay tax under the Act and required to furnish quarterly return shall pay on or before the 10th of the second and third month respectively, of every quarter, an amount equal to,-(i)actual amount of tax payable by him for the first and second month of that quarter or one third of the tax deposited in respect of the corresponding quarter of the

preceding year, if he is liable to pay tax under the Act ordinarily at the rate of rupees twelve thousand per quarter or rupees forty eight thousand per annum or above, and(ii)actual amount of tax payable by him for the first and second month of the quarter if he is liable to pay tax ordinarily at the rate of rupees twenty five lacs per quarter or rupees one crore per annum or above :Provided that for the last month of the last quarter the dealer specified in clause (i) shall pay either an amount, equal to one third of the tax deposited in respect of the last quarter of the preceding year or the actual amount of tax payable for the first twenty five days and the dealer specified in clause (ii) shall pay the actual amount of tax for the first twenty five days, before the last day of such last month.(aa)the balance of the amount of tax due from him for a quarter, according to the returns, shall be paid on or before the date prescribed for furnishing of such return.](b)Every registered dealer who is required to furnish annual return under the provisions of clause (b) of sub-rule (1) of Rule 19, shall pay the tax quarterly. The tax payable for such quarter shall be paid within thirty days of the expiry of each quarter.(3)A dealer to whom permission has been granted under Rule 25 to furnish returns for different periods in lieu of quarterly returns, shall pay the tax for the period and by the dates specified in the order in Form 25.

### **38. Payment of tax in respect of adat transactions.**

- Unless a principal selling goods through an adatiya declares in a declaration in Form 28 or 30 before the appropriate Commercial Tax Officer that the goods he despatched to his adatiya are either tax paid goods or taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods, as the case may be, on the sale price of which he would himself pay the tax and sends a copy of such declaration to the adatiya and such declarations are produced before the assessing authority by the adatiya at the time of his assessment, the adatiya shall be responsible to pay the tax on the sales in his adat of all goods belonging to the principal.

### **39. Restrictions and conditions subject to which the tax payable by a registered dealer shall be deemed to have been paid.**

- The State Government in the Commerce and Industries Department shall make a scheme and lay down the procedure for the purpose of sub-section (5) of Section 32.

### **40. Method of payment.**

(1)Every dealer or person shall pay the amount of tax, penalty, fee, composition money, interest, or any other amount due from or imposed upon him, direct into the Government Treasury or at the branch of the State Bank of India or the branch of the State Bank of Indore which for the time being, is transacting treasury business of the Government of Madhya Pradesh either in cash or by a cheque or bank draft drawn on any scheduled bank. Subject to the provisions of sub-rule (6), no payment of any such amount shall be accepted at the office of the Commercial Tax Officer or any other authority appointed by or under the Act:Provided that where the dealer is the Central or a State Government or any of their departments, the payment may be made by book adjustment and intimation thereof sent to the appropriate Commercial Tax Officer within thirty days of such payment.(2)Where

payment is made in cash every such payment shall be accompanied by a treasury receipted challan in Form 39 in quadruplicate, challan form shall be obtainable at the office of any Commercial Tax Officer.(3)Where payment is made by cheque or bank draft,-(a)the cheque or bank draft shall be crossed and made payable to the Government of Madhya Pradesh with the following endorsement:'Pay to Government of Madhya Pradesh under head 040-commercial tax'(b)the cheque or bank draft shall be tendered to the bank alongwith challan in Form 39 in quadruplicate duly filled in. Encashment of the cheque or bank draft and crediting of the amount of such cheque or bank draft into Government account shall be governed by the rules of the bank for the time being in force;(c)the cheque or bank draft shall be payable on the date of presentation and shall not be post-dated;(d)the date on which adjustment is made and the amount covered by the cheque or bank draft is credited by the bank into Government account by challan, shall be deemed to be the date of payment of the amount to which the cheque or bank draft relates.(4)Where payment of any amount under sub-rule (2) or sub-rule (3) is made into the bank directly, the challan presented by the dealer need not be passed by the Treasury Officer or the Commercial Tax Officer concerned and it shall be directly accepted by the bank.(5)On crediting the amount to Government account, the bank shall return to the dealer the original and duplicate copies of the challan duly signed and forward the triplicate copy directly to the Commercial Tax Officer concerned and retain the quadruplicate copy, to be forwarded to the Treasury Officer with the daily account.(6)Notwithstanding anything contained in sub-rule (1) any amount upto such a limit that the Commissioner with the previous approval of the State Government, notify, may be paid in the office of the appropriate Commercial Tax Officer.

#### **41. Notice of demand and payment of tax in advance of assessment and the manner of its payment.**

(1)The notice under sub-section (3) of Section 33 shall be in Form 40.(2)The amount of the tax payable under Section 33 shall be paid in the manner laid down in Rule 40.(3)The tax demanded in the notice in Form 40 shall be payable within seven days from the date of the service of the notice.

#### **42. Payment of sums deducted under Section 34 and Section 35.**

(1)(a)Where a deduction of any amount is made by a person under sub-section (1) of Section 34 he shall issue a certificate in Form 41 in duplicate to the dealer selling or supplying the goods;(b)where a deduction of any amount is made by a person under sub-section (1) of Section 35, he shall issue a certificate in Form 42 in duplicate to the dealer selling or supplying the goods.(2)The amount deducted under sub-section (1) of Section 34 or sub-section (1) of Section 35 by a purchaser shall be deposited by him in the Government Treasury by challan in Form 39 in quadruplicate. [The deposit shall be made within ten days from the date of deduction.] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 for the words 'The deposit shall be made within ten days from the date of issuing certificate in form 41' (w.e.f. 9.2.99).] One copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the appropriate Commercial Tax Officer and other two copies shall be returned to the purchaser duly signed as proof of payment. Out of the two copies received one copy shall be sent by the purchaser to the appropriate Commercial Tax Officer.(3)Notwithstanding anything contained in sub-rule (1) of Rule 19, the dealer supplying or

selling goods to the person shall, unless the contrary is proved, be deemed to have paid tax on the turnover of goods sold to the person, if he furnishes one copy of the certificate in Form 41 or in Form 42, as the case may be, as if he had credited the amount of tax with the treasury by challan. The certificate shall be filed along with the return in Form 12 if the taxable turnover is included in the return or separately, if it is received late from the person.

**42A. [ Deduction of sum under Section 34 and Section 35 at a lesser rate or of lumpsum amount. [Inserted by Notification No. A-5-6-2000-ST-V(64) dated 23-7-2001.]**

(1)For obtaining a certificate under Section 35-A, the dealer or the contractor as the case may be, shall make an application to the appropriate Commercial Tax Officer in Form 42-A within thirty days from the date of supply of goods or commencement of the execution of works contracts.(2)The Deputy Commissioner, Commercial Tax may, for reasons to be recorded in writing condone the delay in submission of the application.(3)On receipt of the application of Commercial Tax Officer shall, verify the particulars, mentioned in the application and send his report to the Deputy Commissioner of Commercial Tax within fifteen days of the receipt of application.(4)The Deputy Commissioner, Commercial Tax may, after satisfying himself with the correctness of the application, within fifteen days of the receipt of the report from the Commercial Tax Officer, grant a certificate in Form 42-B.] [[Substituted by vide Notification No. A-3-100-2001-ST-V(108) dated 26-12-2001. Prior to omission it read as under:(2)(a)Every registered dealer who is liable to pay tax under the Act ordinarily at the rate of rupees twelve thousand per quarter or rupees forty eight thousand per annum or above and who is required to furnish quarterly returns shall pay before the 10th of the second and third month respectively of every quarter an amount equal to-(i)the actual amount of tax payable by him for the first and second month of that quarter; or(ii)one third of the tax deposited in respect of the corresponding quarter of the preceding year:Provided that for the last month of the last quarter the dealer shall pay either an amount equal to one third of the tax, deposited in respect of the last quarter of the preceding year or the equal amount of tax payable for the first twenty five days, before the last day of such last month.The balance of the amount of tax due from him for a quarter, according to the return, shall be paid on or before the date prescribed for furnishing of such return.]]

**43. Issue of tax clearance certificate.**

(1)Any dealer required to furnish the clearance certificate under Section 36 shall make an application in Form 43 to the appropriate Commercial Tax Officer for grant of such certificate and shall obtain a written acknowledgment therefor from the said officer.(2)(a)On receipt of the application, the appropriate Commercial Tax Officer shall grant a tax clearance certificate in Form 44 to the dealer or reject the application within one month from the date of receipt of the application. An application for a tax clearance certificate shall be rejected, if the dealer is either in arrears of a tax or has not furnished a return for any period which is pending for assessment.(b)Where an application is rejected, the appropriate Commercial Tax Officer shall specify the amount of arrears outstanding against the dealer. If the arrears are paid the tax clearance

certificate shall be given to the dealer. The certificate shall be prepared in duplicate. One copy shall be given to the dealer and the other copy will be retained by the appropriate Commercial Tax Officer for his record. Where an application is rejected the appropriate Commercial Tax Officer shall immediately intimate this fact to the officer specified at serial No. 7 of application in Form 43.(3)The tax clearance certificate granted under clause (a) of sub-rule (2) shall be valid for a period of one year from the date of its issue.(4)Where facility to pay any amount in instalments has been granted to a dealer under sub-section (6) of Section 32 or where the recovery of any amount due has been stayed by any competent authority, such amount shall not be treated as an amount in arrears for the purposes of this rule unless the dealer has failed to pay any instalment due from him.

#### **44. Notice for recovery from third parties.**

- Where Commissioner or any Officer other than an Inspector appointed to assist him under Section 3 proceeds under Section 38 to recover any tax, interest, penalty or fee outstanding against a dealer from any other person from whom any amount is due to such dealer or who holds or may hold any money for or on account of such dealer, he shall issue a notice in Form 45.

#### **45. Reconciliation of payments.**

- In the first week of each month, the appropriate Commercial Tax Officer shall prepare a statement of the collections of revenue and shall forward it to the Treasury Officer for verification. If any discrepancy is discovered at the time of verification, the appropriate Commercial Tax Officer shall send the necessary records to the Treasury Officer for reconciliation of accounts.

#### **46. Restrictions and conditions subject to which an assessment may be made under sub-section (2) of Section 27 and issue of intimation of acceptance thereunder.**

(1)A registered dealer shall not be assessed summarily if he is found to have concealed his turnover or has evaded payment of tax.(2)A registered dealer other than a registered dealer referred to in sub-rule (1) shall be assessed summarily under sub-section (2) of Section 27.(3)An intimation of acceptance under clause (b) of sub-section (2) of Section 27 shall be sent to the registered dealer within 180 days of furnishing his return.(4)The Commissioner shall direct every year that five per cent of the dealers in each circle, to be selected on sample basis in the manner decided by the Commissioner who are eligible for summary assessment, be assessed under sub-section (3) or sub-section (4) of Section 27, as the case may be.

#### **47. Notice under sub-section (3) of Section 27.**

- The notice required to be issued under sub-section (3) of Section 27 shall, as far as may be, be in Form 46 and the date fixed for compliance therewith shall not ordinarily be less than thirty days from the date of service thereof.



## **48. Manner of assessment, re-assessment and imposition of penalty.**

(1)Where-(a)a registered dealer has rendered himself liable to tax and penalty under Section 21; or(b)a dealer has failed to comply with a notice issued under sub- section (1) of Section 26; or(c)a registered dealer has failed without sufficient cause, to furnish prescribed returns for any period by the prescribed date as required by sub-section (1) of Section 26; or(d)a registered dealer has rendered himself liable to a best judgement assessment under clause (a) or (b) of sub-section (5) of Section 27; or(e)a dealer has rendered himself liable to best judgement assessment under sub-section (6) or sub-section (7) of Section 27; or(f)a dealer being liable to pay tax, has wilfully failed to apply for registration; or(g)the sale or purchase of goods by a dealer during any period has been under assessed or has escaped assessment or has been assessed at a lower rate or any deduction has been wrongly made therefrom or a set-off has been wrongly allowed within the meaning of sub-section (1) of Section 28, or sub-section (1) of Section 29, as the case may be; or(h)a dealer has concealed his turnover of sales or purchase in respect of any goods or has furnished a false return;then in every such case, the assessing authority shall serve on the dealer a notice which shall, as far as may be, be in Form 47 specifying the default, escapement or concealment, as the case may be, and calling upon him to show cause by such date, ordinarily not less than thirty days from the date of service of the notice as may be fixed in that behalf, why he should not be assessed or re-assessed to tax and/or penalty should not be imposed upon him and directing him to produce on the said date his books of accounts and other documents which the assessing authority may require and any evidence which he may wish to produce in support of his objection :Provided that no such notice shall be necessary where the dealer, having appeared before the assessing authority, waives such notice.(2)On the date fixed in the notice issued under sub-rule (1) or in case the notice is waived on such date which may be fixed in this behalf, the assessing authority shall, after considering the objections raised by the dealer and examining such evidence as may be produced by him and after taking such other evidence as may be available, assess or reassess, the dealer to tax and/or impose penalty or pass any other suitable order.(3)In making an assessment to the best of his judgement under sub-section (5) or sub-section (7) of Section 27 the assessing authority shall, as far as practicable, have due regard to the extent of the business carried on by the dealer, the surrounding circumstances and all other matters which may be of assistance in arriving at a fair and proper estimate of the taxable turnover of the dealer.(4)Any declaration or certificate required to be filed under the Act or the rules or any notification issued thereunder, shall not be rejected as invalid on the ground that it lacks in certain material particulars or is defective until the dealer is given a reasonable opportunity to supply the omission or to remove the defects occurring in such declaration or certificate or to furnish a fresh declaration or certificate.

## **49. Notice under sub-section (3) of Section 9, sub-section (6) of Section 22, sub-section (7) of Section 24, sub-section (9) of Section 32, sub-section (2) of Section 42, sub-section (4) of Section 44, sub-section (2) of Section 57 and Rule 93.**

(1)Where-(a)a registered dealer having purchased declared goods for use as raw material for the manufacture of other goods for sale utilises them for any purpose other than the purpose specified

in sub-section (2) of Section 9; or(b)a dealer without reasonable cause fails to get himself registered within the prescribed time as required by sub-section (1) or sub-section (2) of Section 22; or(c)a person who has been granted a provisional registration certificate under Section 24, having purchased raw material on payment of tax in accordance with clause (a) of sub-section (2) of Section 9, fails to start selling goods manufactured by him within the period specified in the certificate or within the period extended by the Commissioner, as the case may be; or(d)a dealer fails to pay the tax assessed or penalty imposed on him or any other amount due from him within the time specified therefor in the notice of demand and the dealer has not obtained any order under sub-section (8) of Section 32 or has failed to pay tax or penalty in accordance with the order passed under sub-section (8) of Section 32; or(e)a dealer, whose turnover exceeds rupees one lac fifty thousand in any year, contravenes the provisions of sub-section (1) of Section 43; or(f)a registered dealer having filed declaration as required by sub-section (1) of Section 44 fails to send a previous intimation under sub-section (3) of Section 44; or(g)a dealer has not accounted for any goods in the books, registers or accounts maintained by him in order to sell them with a view to evade payment of tax; or(h)any clearing or forwarding agent fails to furnish any particulars in respect of any transaction of any dealer with him as required under Section 57; or(i)a dealer contravenes the provisions of any rule made under the Act, then, in every such case, the assessing authority or the authority competent to impose penalty, as the case may be, shall serve on the dealer or the person, as the case may be, a notice which shall, as far as may be, be in Form 48 specifying the default and calling upon him to show cause by such date, ordinarily not less than fifteen days from the date of service of the notice, as may be fixed in that behalf, why a penalty should not be imposed upon him and why the declaration furnished by him under sub-section (1) of Section 44 be not annulled and may require him to produce any evidence which he may wish to produce in support of his objection: Provided that no such notice shall be necessary when the dealer or the person, as the case may be, having appeared before the assessing authority or the authority competent to impose penalty, as the case may be, waives such notice.(2)On the date fixed in the notice issued under sub-rule (1) the assessing authority or the authority competent to impose penalty, as the case may be, shall, after considering objections raised by the dealer or the person, as the case may be, and examining such evidence as may be produced by him and after taking such other evidence as may be available, impose a penalty and/or annul the declaration or pass any other suitable order. An authenticated copy of the order shall be served on the dealer or the person, as the case may be.

## **50. Notice under sub-section (3) of Section 28.**

- Where the licence fee, registration fee or exemption fee payable by a dealer under the Act has escaped levy or has been charged at a lower rate, the Commissioner shall serve on such dealer a notice in Form 47 specifying the amount of fee due from him, and calling upon him to show cause why such amount should not be levied and/or penalty should not be imposed. After considering the objections, if any, raised by the dealer and after making such enquiry as he may deem necessary, the Commissioner shall pass such order as he thinks fit.

## **51. Form of order of assessment.**

(1)The order of assessment or re-assessment shall be in Form 49.(2)An order imposing a penalty or fee, as the case may be, under any of the provisions of the Act, or of the Rules made thereunder in respect of any period may be incorporated in the order of assessment relating to that period unless it is passed separately.(3)An authenticated copy of the order mentioned in sub-rules (1) and (2) shall be served on the dealer.

## **52. Payment of tax and penalty or fee or any other amount.**

(1)Subject to the other provisions of these rules, if any sum is payable by a dealer or a person under any of the provisions of the Act or the rules made thereunder, the assessing authority shall serve a notice in Form 50 upon him specifying a date, not less than thirty days from the date of service of the notice on which payment shall be made, and it shall also fix a date on or before which the dealer or the person, as the case may be, shall produce or send the treasury receipted challan in proof of payment of such sum :Provided that where an order has been passed under Section 61 or Section 62 and the sum payable by the dealer or person under the Act or the rules has been quantified by the authority passing such order, the balance, if any, or the additional amount, if any, remaining to be paid as a consequence of such order shall be paid by the dealer or person within thirty days from the date of service of such order on him and he shall within the said period produce or send the treasury receipted challan in proof of payment of such sum to the original assessing authority :Provided further that where a dealer is the Central or a State Government or any of their departments, the payment may be made in the manner provided in Rule 40.(2)The notice in Form 50 to be served upon a dealer under sub-rule (1) shall be accompanied by a challan in Form 39 in quadruplicate and the particulars shall be filled therein except the particulars of the amount to be paid by the dealer in one copy thereof as a specimen.

## **53. Fraction of a rupee to be rounded off.**

- If the amount of tax and/or penalty or interest includes a fraction of a rupee, a fraction of a rupee of and above fifty paise shall be rounded to the nearest rupee and a fraction of a rupee below fifty paise shall be omitted.

## **54. Recovery of tax, penalty, interest, fee or any other sum payable under the Act from defaulting dealer or person.**

- If after the expiry of the date fixed under Rule 41 or Rule 52 or when the date is extended under sub-section (8) of Section 32 after the expiry of the extended date any amount of tax, penalty, interest, fee or any other sum payable under the Act by a dealer or person assessed, imposed or computed or payable, as the case may be, or any part thereof remains unpaid, the assessing authority shall apply to the competent authority to recover such amount as an arrear of land revenue.

## **55. Notice for recovery of modified amount under sub-section (14) of Section 32.**

- The intimation required to be given to the dealer or the person, as the case may be, and the authority by whom or under whose order the recovery is to be made, shall as far as possible, be in Form 51 and shall be given within six months from the date of assessment order passed on appeal or revision under Section 61 or Section 62 or on rectification of mistake under Section 71.

## **56. Report of recovery of tax, penalty or fee by the recovering authority.**

- After taking necessary action, the authority by whom or under whose order the recovery has been made shall report to the assessing authority the amount, if any, recovered and the number and date of the challan under which it is credited into the treasury.

## **57. Assessment case record.**

(1)The papers relevant to the making of an assessment in respect of any particular dealer shall form an assessment case record, and shall be arranged in two separate classes of files 'A' and 'B' which shall be kept together. The 'A' class file shall contain important papers such as order sheets, returns, challans, notices, assessment orders, documents, copies of decisions on appeal or revision. The 'B' class file shall contain the declarations and all other papers like rough calculations, enquiries from other districts.(2)The 'A' class files shall be preserved for 12 years and the 'B' class files for three years, from the date of disposal of the case, or if the appeal, revision or reference is made, from the date of order in appeal, revision or reference, as the case may be.

## **58. Refund payment order.**

- When an order directing the refund of any amount has been made, the assessing authority, other than an Assistant Commercial Tax Officer shall, if the dealer desires payment in cash, issue to him a refund payment order in Form 52 for such amount as may remain after deducting any amount in respect of which a notice under sub-section (6) of Section 32 has been issued or which has been authorised to be adjusted under Rule 59. The said officer shall at the same time forward a copy of the refund payment order to the Treasury Officer concerned :Provided that where the amount for which the refund payment order is issued exceeds rupees five thousand, such refund payment order shall be crossed and made "Account Payee". The refund payment order shall be crossed at the top corner and made "Account Payee" in red ink.

## **59. Refund adjustment order.**

(1)If the dealer desires payment by-adjustment against any amount subsequently payable by him, the assessing authority referred to in Rule 58 shall issue a refund adjustment order in Form 53 authorising the dealer to deduct the sum to be refunded from amount payable in respect of the next return period or periods following that in which the refund is sanctioned.(2)If the authority

empowered to grant a refund is required under sub-section (4) of Section 39 to apply the refundable amount or part thereof towards the recovery of tax, penalty, licence fee, interest or part thereof due under the Act or the repealed Act or the Central Sales Tax Act, 1956 (No. 74 of 1956) or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) it shall issue a refund adjustment order in respect of the amount so required to be applied authorising the dealer to deduct that amount from the amount payable in respect of tax, penalty, licence fee, interest under the said Act or the said Acts, as the case may be.(3)The refund adjustment order shall be made out in triplicate, one copy shall be issued to the dealer, second copy marked at top in red ink as 'for use in treasury only' to the Treasury Officer and the third copy shall be retained by the assessing authority referred to in Rule 58.

## **60. Submission of refund adjustment order with the return.**

- In support of any claim for deduction according to Rule 59, the dealer shall attach his copy of the refund adjustment order to the next return to be furnished by him under the Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956) or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) or to the challan showing the credit into the treasury of the amount of which a notice under sub-section (6) of Section 32 or under the relevant provisions contained in the Central Sales Tax Act, 1956 (No. 74 of 1956), or under the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) as the case may be, has been issued.

## **61. Intimation of book numbers.**

- Every assessing authority referred to in Rule 58 issuing refund payment order or adjustment order shall intimate the numbers of the book thereof in use for the time being to the Treasury and Sub-treasury Officer within his jurisdiction.

## **62. Order sanctioning interest on delayed refunds.**

- Where a refund payment order is issued under Rule 58 the authority issuing such order shall simultaneously record an order sanctioning the interest payable under sub-section (5) of Section 39, if any, on such refund specifying therein the amount of refund, the payment of which was delayed, the period of delay for which such interest is payable and the amount of interest payable by the State Government and shall communicate the same to the dealer to whom the interest is payable.

## **63. Interest payment order.**

- Where an order for the payment of interest on delayed refunds under Rule 62 has been made, the sanctioning authority shall issue to the dealer concerned an interest payment order in Form 54 and shall at the same time forward a copy of the interest payment order to the Treasury Officer concerned.

## **64. Procedure for remission of tax.**

(1)Where a registered dealer has suffered financially an account of riot, accidental fire or through natural calamities in any year he may apply in writing to the appropriate Commercial Tax Officer for remission of the amount of the tax payable by him, ordinarily within ten days from the date of such occurrence.(2)The application shall contain the following particulars-(i)name and address of the dealer with registration certificate number and date;(ii)nature of incident and date of occurrence;(iii)estimated amount of financial loss suffered;(iv)whether the goods or the business premises were insured against risk of fire or other accidents and if so, whether a report was made to the insurance authorities;(v)whether a report was made to the police authorities or to the Collector or any Magistrate, if so when;(vi)amount of remission of tax prayed for.The application shall be accompanied by an inventory of goods and property damaged or destroyed showing the cost of goods and the estimated value of property so damaged or destroyed.(3)Within ten days of the receipt of the application, the appropriate Commercial Tax Officer shall visit the spot and enquire the cause of the incident, the property destroyed or damaged and the extent of financial loss suffered by the dealer. On completion of the enquiry he shall forward the application along with his report to the Commissioner. The appropriate Commercial Tax Officer shall also forward to the Commissioner, a copy of the return for the year of the assessment order for the period or for the year, as the case may be, during which such incident took place.(4)The Commissioner shall scrutinise the report and may call for such further information as he may deem necessary, and thereafter on receipt of the copy of the assessment order and on considering all the facts of the case, he may remit such amount of the tax payable by the dealer for the year concerned as the circumstances of the case warrant:Provided that if the amount to be remitted exceeds rupees ten thousand the remission shall not be made without the previous sanction of the State Government:Provided further that the remission shall not be made under this rule except when the loss suffered by the registered dealer is in respect of his stock in trade or business premises.

## **65. Refund of tax on declared goods.**

(1)The tax levied under Section 9 or Section 10 in respect of the sale or purchase inside the State of any declared goods shall, if such goods are sold in the course of inter-State trade or commerce, be refunded in the manner and subject to the conditions prescribed in this rule to the dealer who has made the inter-State sale and has paid tax under the Central Sales Tax Act, 1956 (No. 74 of 1956) in respect of such sale.(2)Every such dealer who claims refund under this rule shall, within the time allowed in sub-rule (3), submit to the assessing authority a statement in Form 55.(3)The statement referred to in sub-rule (2) shall be submitted so as to reach the assessing authority-(i)in the case of sale of goods, in the course of inter-State trade or commerce falling within clause (a) of Section (3) of the Central Sales Tax Act, 1956 (No. 74 of 1956) not later than three months from the date on which the movement of the goods from this State to any other State commenced, and(ii)in the case of any such sale falling within 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.(4)On receipt of the statement in Form 55 the assessing authority shall, if it is satisfied after such scrutiny of the accounts and after such enquiry as it considers necessary that the claim is admissible, pass an order refunding the tax. If the statement submitted appears to the assessing authority to be

incorrect, incomplete or otherwise not in order it shall, after making such enquiry and after giving the dealer a reasonable opportunity of being heard, pass such order thereon as it thinks fit.

## **66. Particular required in a bill or cash memorandum.**

- [(1)] [Existing rule renumbered as sub-rule (1) by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 (w.e.f. 9-2-99).] Every dealer who is required under sub-section (1) of Section 43 to issue a bill or a cash memorandum shall specify in the bill or cash memorandum issued by him full name and style, the address of his place of business and the number of his registration certificate, the particulars of goods sold and the sale price thereof, and shall for each year serially numbered such bill or cash memorandum and where the sale price in rupees one thousand or more, the dealer shall also enter in the bill or cash memorandum the full name and address of the buyer and his registration certificate number, if any. Every such dealer who has sold goods against a declaration if any, shall also indicate the nature of the declaration by entering in the bill or cash memorandum the words "for resale" or "for manufacture", as the case may be.(2)[ A registered dealer required to issue a bill, cash memo or invoice under sub-section (3) or sub-section (4) of Section 43 shall, for each sale of goods effected by him to another registered dealer, issue a bill, cash memo or invoice entering all the particulars as specified in sub-rule (1) and also record a statement as referred to in sub-section (3) of Section 43. The statement may be recorded by affixing a rubber stamp which reads as follows : "Goods sold are manufactured by industrial unit holding eligibility certificate/eligible for exemption and are exempt from payment of tax-Commercial Tax not paid." Every such dealer shall also maintain the counterfoil or duplicate of each of such bill, cash memo or invoice and preserve it till the completion of assessment.] [Sub-rule (2) inserted by Notification A-5-2-96-ST-V(8), dated 9-2-99 (w.e.f. 9-2-99).]

## **67. Acceptance of declaration or certificate.**

- No selling registered dealer shall refuse to accept any declaration or certificate furnished by a purchasing registered dealer in accordance with any provision of the Act or Rule made or any notification issued thereunder.

## **68. Maintenance of accounts of goods by dealers.**

(1) Every dealer liable to pay tax under the Act shall maintain correct accounts of his purchases, sales and stocks in respect of different kinds of goods subject to different rates of tax under the Act and every manufacturer liable to pay tax under the Act shall maintain correct day to day accounts of his purchases, sales and stocks in respect of raw materials and finished goods : Provided that the dealer licensed under Section 18 shall not be required to maintain any accounts in respect of any goods mentioned in Schedules I and IV.(2) Where a dealer sells goods and renders service also, he shall maintain separate accounts showing the sale price of goods sold and the sum charged for the service.

## **69. Initiation of proceedings for determination of liability.**

(1)The proceeding for determination of liability of a dealer under sub-section (1) of Section 6 shall be initiated by issue of a notice in Form 56.(2)The order determining the liability of a dealer under sub-section (1) of Section 6 shall be in Form 57. A copy of such order shall be served on the dealer within seven days from the date of passing that order.

## **70. Production of documents and furnishing of information by dealers.**

- The Inspecting Officer other than a Commercial Tax Inspector appointed under Section 3, for requiring a dealer for the production of his accounts under clause (a) of sub-section (3) of Section 45 may, by serving notice in Form 56 require such dealer to produce before him any accounts or documents or registers or to furnish any information relevant to the financial transactions of dealer or relating to profits derived from the business of any firm or to the stocks of goods or purchase, manufacture, sales and deliveries of goods by the dealer, as may be necessary for the purpose of the said Section.

## **71. Notice of inspection.**

- Unless the Inspecting Officer referred in Rule 70 in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and in fixing the date, time and place for the purpose shall, so far as possible, have due regard to the convenience of the dealer.

## **72. Retention of seized books of accounts, registers and documents.**

(1)If the Inspecting Officer seizes any books of accounts, registers or documents under sub-section (4) of Section 45, he shall give a written acknowledgement of the same specifying in brief the particulars of the records so seized.(2)The regular accounts that is to say cash book and ledger of a dealer seized by the inspecting officer shall be scrutinized and returned to the dealer within a period of 180 days. If the scrutiny is not completed within the aforesaid period, the said authority may retain such accounts for a further period not exceeding 60 days, after recording reasons in writing therefor and after obtaining permission in writing from an Officer not below the rank of an Assistant Commissioner. Other books of accounts, registers and documents shall be retained as evidence till final decision in the case of the dealer.(3)The request requisitioning the services of a police officer under sub-section (7) of Section 45 shall be in Form 58.

## **73. Procedure for release or disposal by way of sale of goods seized under sub-section (6) of Section 45.**

(1)Where any goods are released under clause (d) of sub-section (6) of Section 45, the officer releasing the goods shall obtain a receipt therefor from the dealer or person from whom the goods were seized.(2)The goods required to be disposed of by sale under clause (g) of sub-section (6) of



Section 45 shall be disposed of in the manner laid down, for sale by or under the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959). (3)(a) Where any goods stored or kept by a dealer or person in any of the premises referred to in clause (a) of sub-section (6) of Section 45 and disowned by such dealer or person are seized under the said sub-section, the particulars of such goods and the information about the seizure thereof shall be published in the form of a notice in the local newspapers. (b) If no person claims the ownership of goods referred to in sub-clause (a) within fifteen days of the date of publication of the notice, such goods shall be put up for sale in auction by issue of a public notice. On the sale of such goods, the sale proceeds shall be deposited in the Government treasury as 'revenue deposit'. (4) A dealer or person claiming ownership of the goods seized under clause (a) of sub-section (6) of Section 45 or the person from whom the goods are seized shall file his objection, if any, under clause (i) of the said sub-section within fifteen days of the seizure of goods or of the publication of notice referred to in clause (a) of sub-rule (3), whichever is later.

### **73A. [ Establishment of Check Posts and Barriers. [Rules 73-A to 73-D, Inserted by Notification No. A-5-4-2001-ST-V (3), dated 20-3-2002.]**

(1) A check post shall be set up at a place notified by the State Government or by the Commissioner under sub-section (1) of Section 45-A by erecting a barrier across the road or thorough fare to enable vehicles being intercepted, detained or searched. (2) Every transporter transporting goods notified under sub-section (4) of Section 45-A (hereinafter referred to as the notified goods) shall carry with him an invoice, bill or challan or any other document indicating the name of the consignor and consignee, the place of dispatch, the place of destination and the description, quantity and value of the goods and shall be signed by the consignor. (3) Every transporter transporting the notified goods beyond a check post or barrier, shall file in [duplicate] triplicate, before Check Post Officer [a true and complete declaration in [Form 75, which shall be valid for a period of 90 days from the date of issue] [Substituted by Notification No. F.A.-5-4-2000-ST-V (44), dated 16-4-2002.], obtained in the manner specified in sub-rules (1) and (2) of Rule 73-E, or in Form 85 or in Form 86, as the case may be] duly signed and verified by the consignor. If the check post officer is satisfied that the particulars furnished in the declaration are correct, he shall sign with date in each copy of the declaration and mark it with seal of the check post. He shall then return one copy to the transporter :[Explanation. - The Form 75 which has already been issued shall be valid for a period of 90 days from 10th July, 2003 and the Form 75 issued on or after this date shall be valid for a period of ninety days from the date of issue.] [Substituted by Notification No. A-5-4-2000-ST-V (50), dated 11-9-2003.](4) The transporter shall produce the declaration duly signed and dated by the said Officer for inspection and checking at any other check post which may fall on the route. (5) [ The copy of the declaration retained at the check post shall be forwarded to the Commercial Tax Officer in whose circle the place of business of the consignor or consignee, as the case may be, is situated. ] [[Substituted by Notification No. A-5-4-2000-ST-V (74), dated 16-7-2002. Earlier to substitution sub-rule (5) reads as under: '(5) Out of the two copies of the declaration retained at the check post one shall be pasted in the guard file to be kept at such check post and the other forwarded to the Commercial Tax Officer in whose circle the place of business of the consignor or consignee, as the case may be, is situated.']]

### **73B. Procedure for seizure/confiscation and release of goods/vehicle and disposal of goods by sale.**

(1)Where any goods or the vehicle alongwith the goods are seized by the check post officer under sub-section (7) of Section 45-A, he shall prepare a list in duplicate of all such goods/vehicle bearing his own signature, and signature of the transporter and shall take all the measures necessary for their safe custody. One copy of the list shall be given to the transporter.(2)The notice under sub-section (10) of Section 45-A shall, as far as be, in Form 76.(3)Where any goods/vehicle are released by the check post officer under sub-sections (11) and (14) of Section 45-A he shall, on by the transport of the goods paying expenses, if any, incurred by the check post officer for the safe custody of the goods and the incidental charges (which shall be specified in the order) by the transporter of the goods, order release of the goods and obtain a receipt therefor from the transporter.(4)If the amount of penalty imposed under sub-section (12) of Section 45-A is not paid within thirty days of the service of the order, the check post officer shall serve on the transporter a notice in Form 77 to show cause why the goods or the vehicle alongwith the goods should not be confiscated and disposed of by way of sale.(5)On being satisfied that the amount of penalty imposed under sub-section (12) of Section 45-A has not been paid by the transporter, the check post officer may confiscate the goods or the vehicle alongwith the goods.(6)The order of the confiscation of the goods or the vehicle alongwith the goods shall be in Form 78 and a copy of the order shall be served on the transporter.(7)The goods/vehicle required to be disposed of by sale under sub-section (15) of Section 45-A shall be disposed of in the manner laid down by or under the Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959), for sales.(8)The authorisation of the consignor or consignee for the purpose of sub-section (16) of Section 45-A shall be made by the transporter in Form 79.

### **73C. Inspection and search of the vehicle.**

(1)The check post officer for ensuring that any vehicle is not being used for evasion of tax payable under the Adhiniyam, require the transporter to stop the vehicle and such person shall forthwith comply with such requirement and keep the vehicle stationary for so long as is required by the officer.(2)The said officer may, thereupon, enter and search such vehicle and inspect all goods and documents concerning the goods or the vehicle which are being carried on such vehicle. In carrying out such search or inspection, the said officer may take assistance of any Inspector of Commercial Tax appointed under Section 3 of the Adhiniyam or any other staff sub-ordinate to the said officer. The transporter shall forthwith furnish such particulars of goods and vehicle as may be required and shall render all possible assistance to the said officer in making the search or inspection.

### **73D. Records to be maintained and particulars to be furnished by the person transporting any goods notified under sub-section (4) of Section 45-A.**

(1)Every person transporting any notified goods shall keep and maintain true and correct record in respect of such goods transported by him showing the following particulars, namely:-(i)Full name and address with number of registration certificate under the provisions of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (if any, of the consignor),(ii)Full name and address with number of

registration certificate under the provisions of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (if any, of the consignee.)(iii)Place from which goods dispatched,(iv)Destination (including district),(v)Description of goods,(vi)Quantity or weight,(vii)Value of the goods,(viii)Consignor's invoice No. and date,(ix)Name of the person to whom goods delivered,(x)Name and full address of the carrier,(xi)Details of the vehicle transporting good with its No. if any,(xii)Name and address of the driver of the vehicle,(xiii)Name and address of the person (if any) incharge of the goods;and shall, if so required by an officer not below the rank of Assistant Commercial Tax Officer, furnish such particulars, as he may require in respect of any transaction so far as it relates to the goods referred to above.(2)Where the goods have been dispatched by a consigning dealer to sell and are delivered to any person other than the consignor himself, the person transporting the goods shall ascertain and keep record of the full name and address with registration certificate number under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, if any, of the dealer taking the delivery or on whose behalf delivery is taken.(3)Every person who transports any goods notified under sub-section (4) of Section 45-A shall if so required by an officer not below the rank of Assistant Commercial Tax Officer, furnish to such officer particulars in respect of such goods transported by him in Form 80. While calling for such information the officer shall allow the person transporting the goods time, which shall not ordinarily be less than one week.(4)All accounts, records, registers and documents relating to the above transaction shall at all reasonable times be open to inspection by an officer not below the rank of Assistant Commercial Tax Officer with a written permission of the Commercial Tax Officer.]

### **73E. [ Procedure for obtaining and keeping record of the declaration in Form 75. [Inserted by Notification No. F. A-5-4-2000-ST-V (44) Dated 16-4-2002.]**

(1)A registered dealer, shall obtain, from the appropriate Commercial Tax Officer or any other officer as may be authorized by the Commissioner in this behalf, blank declaration in Form 75. The counterfoil of the declaration forms shall be maintained by this dealer for a period of five years or such other period as may be specified by the Commissioner.(2)(a)The blank declaration forms referred to in sub-rule (1) [shall be in any colour determined by the Commissioner] and shall be available in book form, each book containing 25 or 50 of such forms in [triplicate] [Substituted by Notification No. A-5-4-2000-ST-V (74), dated 16-7-2002 for the word 'quadruplicate'.] and may be obtained from the authority mentioned in sub-rule (1) on payment of a fee of rupees twenty five per book of 25 forms or rupees fifty per book of 50 forms or rupee one per form.(b)For obtaining the declaration forms referred to in sub-rule (1), every registered dealer shall apply in writing in Form 81 to the appropriate Commercial Tax Officer stating his requirement of such forms and shall furnish such other particulars, statements and information and produce such other documents as the Commercial Tax officer may require for the purpose of satisfying himself about his bonafide use of such forms issued to the applicant on previous occasions and the bona fide nature of his requirement of forms on the present occasion.(c)The application in Form 81 shall be accompanied by a copy of the treasury receipted challan in Form 39 in respect of the fee payable therefor under clause (a):Provided that where the fee payable does not exceed Rupees Two hundred at any one time the payment may be made in cash in the office of the appropriate Commercial Tax Officer.(d)On receipt of the application under clause (b) the Commercial Tax Officer shall, with due regard to the requirements of the dealer supply the declaration forms to the dealer on furnishing an

acknowledgement thereof;(e)If for reasons to be recorded in writing the Commercial Tax Officer is not satisfied that the applicant has made bonafide use of the declaration forms previously issued to him or that the requirements of the declaration forms applied for are not bonafide, he shall reject the application.(f)If for reasons to be recorded in writing the Commercial Tax Officer is not satisfied that the applicant requires the books of declaration form in such numbers as he applied for, he may issue such forms in such lesser number as, in his opinion, would satisfy the reasonable requirements of the applicant: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 appropriate Commercial Tax Officer.(g)If the Commercial Tax Officer is satisfied that the applicant at the time of making application has defaulted in furnishing the returns or payment of tax as per return under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) or under the Central Sales Tax Act, 1956 (No. 74 of 1956) or under the Madhya Pradesh Sthaniya Khsetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) for any quarter or is in arrears of any dues under the above Acts in respect of any period, he may withhold the issue of the declaration forms to the applicant till such time the applicant furnishes the returns and pays the dues for the relevant period :Provided that where the applicant has been permitted to pay the dues for any period in instalments, the Commercial Tax Officer may instead of withholding the declaration forms issued to him such forms in such numbers and subject to such conditions and restrictions as the may deem fit to impose.(h)If the fee paid for the declaration forms is more than the fee payable for the number of forms issued, the balance shall be credited to the account of the dealer to be adjusted against any future issue or may be refunded to him on making an application by him.(3)Every such registered dealer to whom declaration in Form 75 is issued shall maintain in a register in Form 82 a true and correct account of every such form. 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 82 and take such other steps to issue public notice of the loss, destruction or theft.(4)Where a declaration form either blank or duly completed is lost while it is in his custody before dispatch or lost in transit the dealer shall, besides taking action prescribed under sub-rule (3) furnish to the said authority, from whom the said forms were obtained, a reasonable security by way of an indemnity bond in Form 83 separately for each form so lost, against any possible misuse of the said form.(5)The said authority shall, from time to time, publish in the official Gazette the particulars of the declaration form in respect of which a report is received under sub-rule (3).(6)Any unused declaration forms remaining in stock on the date of closure of business or on the date of making an application for cancellation of his registration certificate or registration certificate is cancelled otherwise, as the case may be, shall be surrendered to the issuing authority by such dealer within seven days of such date.(7)The Commercial Tax Commissioner may, by notification, declare that declaration forms of a particular series, design or color shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.(8)When a notification declaring a form of a particular series, design or color obsolete and invalid is published under sub-rule (7), all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid surrender to the appropriate Commercial Tax 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.(9)The officer to whom the declaration forms are supplied for distribution to the registered dealers, shall keep them in safe custody and maintain a proper account thereof in a register in Form 84.(10)[ The

Commissioner, may from time to time, by order specify the procedure regarding printing and distribution of necessary declaration forms, issue of transit pass or certificate as required, presentation and collection of declaration forms, certificates and other documents at the check post and proper functioning of the check post] [Inserted by Notification No. A-5-4-2000-ST-V (74), dated 16-7-2002.] .]

### **73F. Transit of goods by Road through the State.**

(1)When a vehicle coming from any place outside the State and bound for any other place outside the State, carrying goods as are notified under sub-section (4) of Section 45-A passes through the State the driver/any other person incharge of the vehicle shall submit a declaration in Form 85 in triplicate to the Check Post Officer of the check post located at the point of entry into the State (hereinafter referred to as Entry Check Post).(2)The driver/any other person incharge of the vehicle shall stop at the exit check post, submit the duplicate copy of the declaration and allow the check post officer to inspect the documents and goods in order to ensure that the consignments being taken out of the State are the same for which declaration has been submitted at the entry check post. The exit check post officer shall issue a receipt on the duplicate copy of the declaration.

### **73G. Submission of declaration in case of a person.**

- When the goods, as are notified under sub-section (4) of Section 45-A, belonging to a person other than a dealer are carried in a vehicle coming from any place outside the State or going to a place outside the State, the driver/any other person incharge of the vehicle shall submit a declaration in Form 86.

### **73H. [ Submission of declaration under sub-section (1) of Section 45-E. [Inserted by Notification No. A-5-1-2002-ST-V (96), dated 5-12-2002.]**

- The declaration required to be furnished under sub-section (1) of Section 45-E shall be in Form 87.]

### **74. Conditions for requiring a dealer or class of dealers to maintain accounts in different forms and manner.**

- If the Commissioner considers it necessary that a dealer or class of dealers shall maintain accounts including records of sale or purchase in a particular form, he shall, after recording reasons therefor in writing-(i)by issue of a notice in Form 59 to such dealer, direct him; or(ii)by issue of notification under sub-section (2) of Section 42 direct such class of dealers,to maintain accounts in form appended to the notice/notification after the expiry of the month following that in which such notice/notification is issued.

## **75. Intimation to be given and register to be maintained by clearing and forwarding agents.**

- Every clearing and forwarding agent required to do so under the Act shall send an intimation in Form 60 about his business to the appropriate Commercial Tax Officer within three months from the date of commencement of his business. Such clearing and forwarding agent shall maintain a register in Form 61.

## **76. Submission of memorandum of appeal or application for revision.**

(1) Every appeal or application for revision shall-(a) be in writing; (b) specify the name and address of the [appellant/applicant] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 for the word 'appellant' (w.e.f. 9-2-99).]; (c) specify the date of order against which it is made; (d) specify the date on which order was communicated to the appellant or applicant; (e) contain a clear statement of facts; (f) specify the grounds on which appeal or revision preferred without any argument or narration and numbered consecutively; (g) state precisely the relief prayed for; and (h) be signed and verified by the appellant or applicant or an agent duly authorised by him in writing in the appellant/applicant named in the above memorandum of appeal/application for revision do hereby declare that what is stated therein is true to the best of my knowledge and belief.-----Signature (2) (a) The memorandum of appeal shall be accompanied by : (i) an authenticated copy of the impugned order; and (ii) a copy of the challan in proof of the payment of the amount of tax and/or penalty, in accordance with the provisions of sub-section (4) of Section 61; (b) The application for revision shall be accompanied by an authenticated copy of the impugned order; (3) An appeal against an order of assessment or against an order imposing penalty shall, as far as possible, be in Form 62. (4) An application for revision, shall, as far as possible, be in Form 63 and shall be presented within twelve months from the date of the order against which it is filed. (5) The memorandum of appeal or application for revision shall be in duplicate and shall either be presented to the appellate or revisional authority or to such authority as the Commissioner may, by order, specify, by the appellant or the applicant or his agent or sent to such authority by registered post. When appeal or revision is presented by a person duly authorised by the appellant or the applicant as required by sub-section (1) of Section 31 it shall be accompanied by a duly stamped letter of authority appointing him as such. (6) The memorandum of appeal or an application for reference under Section 70 shall be presented by the appellant or the applicant or by his agent to the Registrar or Clerk of Court of the Tribunal during office hours at the Tribunal's headquarters or sent to the Tribunal by registered post. (7) An appellate authority shall, ordinarily within thirty days of the presentation of the appeal, either admit or reject it after proper examination of the impugned order and/or the record relating to such order.

## **77. Stay of recovery of the remaining amount.**

- An appellate authority on admitting an appeal, having satisfied about the correctness of the payment of tax and penalty, if any, made by the appellant in accordance with the provision of sub-section (4) of Section 61, shall stay the recovery of the remaining amount pending the decision

of the appeal and send in intimation thereof to the authority whose order is appealed against as also to the appellant, ordinarily within seven days from the date of the admission of the appeal.

## **78. Summary rejection.**

(1) If the memorandum of appeal or application for revision does not comply with all or any of the requirements of Rule 76 or the [appellant] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 for the word 'applicant' (w.e.f. 9-2-99).] fails to pay in accordance with the provisions of sub-section (4) of Section 61 the tax and/or penalty in respect of which the appeal has been preferred, the appeal or application for revision may be summarily rejected : Provided that no appeal, or application for revision shall be summarily rejected under this sub-rule unless the appellant or applicant is given such opportunity as the appellate or the revisional authority thinks fit, to amend such memorandum of appeal or application for revision so as to bring it into conformity with the requirements of Rule 76. (2) An appeal or application for revision may also be summarily rejected on any other ground which should be reduced in writing by the appellate or revisional authority: Provided that before an order summarily rejecting an appeal or application for revision under this sub-rule is passed, the appellant or applicant shall be given a reasonable opportunity of being heard. (3) Where an appeal is summarily rejected under sub-rule (1) on the ground that the appellant had failed to pay in accordance with the provisions of sub-section (4) of Section 61 the amount of tax and/or penalty in respect of which the appeal has been preferred, the appellate authority may, where, it is subsequently brought to its notice that the said amount was paid before filing the memorandum of appeal but the proof of payment was not furnished therewith, readmit the appeal.

## **79. Hearing.**

(1) If the appellate or revisional authority does not reject the appeal or application for revision summarily, it shall fix a date for hearing the appellant or applicant or his duly authorised agent. (2) The said authority may at any stage adjourn the hearing of an appeal or application for revision to any other date. (3) If on the date fixed for hearing or any other date to which the hearing may be adjourned the appellant or applicant does not appear before the said authority either in person or through a person duly authorised by the appellant or the applicant as required by sub-section (1) of Section 31, the said authority may dismiss the appeal or application for revision or may decide it ex-parte as it thinks fit. (4) Where an appeal or revision is dismissed or decided ex-parte under sub-rule (3) the appellant or the applicant, as the case may be, may, within thirty days from the date of communication of such order apply to the appellate or revisional authority for re-admission or rehearing of the appeal or revision, as the case may be, and if the appellate or revisional authority is satisfied that the appellant or the applicant or a person duly authorised under sub-section (1) of Section 31, was prevented by a sufficient cause from appearing when the appeal or revision was called for hearing, it may readmit or rehear the appeal or revision, as the case may be, upon such terms including terms as to cost and conditions as it may think fit.

## **80. Notice to person likely to be affected adversely.**

- Before any appellate or revisional authority passes any order against any person in appeal or revision, enhancing an assessment or penalty or both it shall send or if he is present, deliver to the person a notice in Form 64 and give him a reasonable opportunity of being heard.

## **81. Supply of copy of order to the appellant or applicant and the officer concerned.**

- A copy of the order [passed in appeal or revision or reference to High Court] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 for the words 'passed in appeal or revision' (w.e.f. 9-2-99).] shall be supplied free of cost, to the appellant or applicant or the person affected thereby and another copy shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

## **82. Application for relief under sub-section (7) of Section 62.**

(1) Any dealer seeking relief under sub-section (7) of Section 62 shall make an application in Form 65 to the State Government. No such application shall be entertained by the State Government, unless-(a) it is accompanied by authenticated copies of the original order and of subsequent appellate and/or revisional order; (b) a period of three years has not elapsed-(i) since the date of expiry of one year from the date of order, where no first appeal or revision had been filed against such order within the time provided therefor; or (ii) since the date of expiry of one year from the date of the order in first appeal, where no second appeal or revision had been filed against such order within the time provided therefor; or (iii) since the date of order in revision : Provided that where any application is made by a dealer after the expiry of such period, the State Government may, if it is satisfied that the dealer was prevented by sufficient cause in making the application in time, condone the delay and entertain such application; (c) at least fifty percent of the amount of tax and/or penalty outstanding at the time of making the application is paid and the proof of payment is furnished along with the application where the relief sought is in respect of the tax assessed or penalty imposed : Provided that where the State Government is of the opinion that the requirement to pay fifty per cent of the tax and/or penalty would cause hardship to the dealer, it may entertain the application on payment of such smaller amount that it may direct having regard to the circumstances of the case; and (d) it is accompanied by a duplicate copy of the application along with duplicate copies of all its enclosures. (2) On entertaining the application, the State Government may call for the report of the Commissioner on the facts and the grounds stated in the application. If on consideration of the facts of the case and the report of the Commissioner, the State Government is satisfied that there are sufficient grounds for re-opening the case, it may direct the Commissioner to initiate fresh proceedings under sub-section (1) of Section 62 and to pass appropriate order after hearing the applicant. If the State Government is not so satisfied, it shall reject the application and shall send an intimation thereof to the applicant.



### **83. Procedure for determination of disputed questions under Section 68.**

(1)(a)Every dealer desirous of raising a question for determination of the rate of tax on any goods shall make an application to the Commissioner; and(b)Every dealer before making such application shall deposit a fee of rupees one hundred and enclose with the application a copy of challan in proof of the payment of such fee.(2)Every application referred to in clause (a) of sub-rule (1) shall-(i)be in quadruplicate;(ii)clearly state the facts relating to the goods in respect of which determination is sought, that is to say, their description, the use to which the goods are put to, specification thereof, raw material used in the manufacture of such goods and give a detailed description of the process of manufacture of the goods in question;(iii)be accompanied by a sample, a copy of the sale voucher, purchase order and purchase voucher, if any;(iv)contain the dealer's contention regarding the rate of tax and the entry of the schedule by which the goods are claimed to be covered.(3)Separate application shall be made for each of the goods in respect of which determination of the rate of tax is sought.(4)On receipt of the application, the Commissioner shall, after making such enquiry and calling for such additional information from the dealer as he deems necessary and after giving the dealer an opportunity of being heard, pass an order determining the rate of tax in respect of the goods covered by the sale voucher received with the application.(5)A copy of the order passed under sub-rule (4) shall be served on the dealer.

### **84. A notice for rectification of mistake under Section 71.**

- The notice required to be given under sub-section (1) of Section 71 shall be in Form 66.

### **85. Procedure for forfeiture and refund of the amount collected by way of tax in contravention of the provisions of sub-section (1) of Section 73.**

(1)The notice under sub-section (3) of Section 73 shall be in Form 67.(2)Where an order for forfeiture is made the authority passing the order therefor shall, by a notice placed on the notice board of its office, publish the following details for information of the persons concerned, namely-(i)the name and address and the registration certificate number, if any, held by the dealer or person in whose case the order is passed;(ii)date of order;(iii)the amount forfeited;(iv)description of goods in respect of which the amount forfeited was collected;(v)the period to which the order passed relates;(vi)reasons for forfeiture.(3)The person from whom the forfeited amount had been unauthorisedly collected shall make an application in Form 68 for claiming the refund of such amount.

### **86. Service of notice, summons and orders.**

(1)Notice or summons or order under the Act or any rules made thereunder may be served by any of the following methods-(i)by delivering or tendering to the addressee or his agent by hand of a copy of the notice or summons or order, or(ii)by post:Provided that if upon an attempt having been made to serve any such notice or summons or order by any of the above mentioned methods, the authority issuing it is satisfied that the addressee is avoiding the notice or summons or order or that for any

other reason, the notice or summons or order can not be served by any of the above mentioned methods, the said authority shall cause such notice or summons or order to be served by affixing a copy thereof-(a)if the addressee is a dealer, on some conspicuous part of the dealer's office or the building in which the dealer's office is located or upon some conspicuous part of any place of the dealer's business last notified by the dealer; and(b)if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his residence or office is located, and such service shall be as effectual as if it had been made on the addressee personally.(2)When the officer serving a notice or summons delivers or tenders a copy of the notice or summons to the addressee personally or to his agent he shall obtain the signature on the original notice or summons of the person to whom it is so delivered or tendered as an acknowledgement of service :Provided that where the addressee or his agent refuses to sign the acknowledgement the serving officer shall affix a copy of the notice or summons on the outer door or some other conspicuous part of the house in which the addressee ordinarily resides or carries on business or personally works for gain.(3)When the notice or summons is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) or sub-rule (2) the officer serving it shall return the original to the authority which issued the notice or summons with the report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified and, in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the addressee's residence or office or building or place of business, to his report.(4)When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and posting by registered post with acknowledgement due the notice or summons or order and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice or summons or order would be delivered in the ordinary course by post.(5)The authority at whose instance the notice or summons or order was issued, shall, if it is satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence it deems proper that the notice, summons or order has been served in accordance with this Rule, record an order to that effect. If it is not satisfied that the notice or summons or order has been properly served, it may, after recording an order to the effect, direct the issue of a fresh notice or summons or order.(6)A summons under the Act or rules made thereunder shall be in the Form 69.(7)After a Hindu undivided family is partitioned, notice, summons or order, shall be served on the person who was last manager (Karta) of the Hindu undivided family immediately before the partition or if service of notice or summons or order on him is not possible for any reason, then on any adult who was a member of the Hindu undivided family immediately before the partition.(8)Where a firm or an association of person is dissolved, notice or summons or order may be served on any person who was a partner (not being a minor) of the firm or member of the association, as the case may be, immediately before its dissolution.(9)Where any assessment is to be made in respect of a business which has been discontinued, a notice shall be served in the case of a firm or an association of persons, on any person who was a partner of such firm or member of such association at the time of its discontinuance or in the case of a company, on the principal officer thereof.Explanation. - For the purpose of this Rule, agent means a person entitled to appear in accordance with the provisions of Section 31 of the Act and includes a Manager, Clerk or Mukhtiar of the dealer or a Secretary, Director or Accountant of a company or an adult member of a Hindu undivided family, or any

literate employee of dealer unless the dealer has informed in writing the name of a person authorised to receive notice or summons or order on his behalf as an agent.

## 87. Fees.

(1) The fees payable in respect of appeals under Section 61, application for revision under Section 62 and miscellaneous applications and petitions for any relief shall be as follows : (i) On a memorandum of first appeal under Section 61 to the Appellate Deputy Commissioner-Rs. Five (ii) On a memorandum of appeal under Section 61 or sub-section (4) of Section 62 to the Tribunal-Rs. Thirty (iii) On an application for revision under Section 62 to the Deputy Commissioner, Additional Commissioner or Commissioner-Rs. Five. (iv) On any other miscellaneous applications or petition for relief-Rs. Two. (2) Any officer appointed under Section 3 before whom any proceeding against a dealer under the Act or the rules made thereunder is pending may, in his discretion, allow such dealer on his application to inspect the whole or any part of the record of such proceeding. If an application for inspection is made within three hours of the opening hours of office, the inspection shall, as far as possible, be allowed the same day otherwise on the next working day. If the application is allowed, an inspection fee of rupee one for the first hour or part of first hour and fifty naya paise for any subsequent hour or portion thereof shall be charged. Inspection in the same manner and on the payment of same charge may be allowed of the record of any proceeding before any officer appointed under Section 3 which have been dosed : Provided that no inspection fee shall be charged for the inspection of the record of a pending proceeding by a dealer on any day fixed for the hearing of the case or for inspection of a record by Government Officers or other persons duly authorised in this behalf for Government purposes. Explanation. - For the purpose of the proviso, the record of a pending proceeding includes the record of a closed proceeding which is called for a reference in the pending proceeding. (3) The dealer shall inspect the record in the presence of such official and between such hours as may be appointed for the purpose by the officer appointed under Section 3. He shall not be allowed to use pen or ink during inspection nor shall he be allowed to remove the record or any part thereof from the place of inspection, or to make any mark upon the record or in any manner mutilate it. He shall also not be allowed to take a copy of any part of the record beyond taking down brief notes with a pencil for reference. (4) For the purpose of sub-rules (2) and (3) the word 'dealer' shall include any person duly authorised by the dealer under sub-section (1) of Section 31. (5) Copying fee shall be charged at the following rates for grant of certified copies of documents or orders :

For every three hundred and sixty words or less| Ordinary one rupee| Urgent two rupees

(6) All court-fee stamps affixed to petitions filed before any officer appointed under Section 3 other than a Commercial Tax Inspector shall be punched immediately in the presence of the officer concerned. (7) Any party to a proceeding under the Act or any Rules made thereunder may apply to the appropriate authority having jurisdiction in respect of such proceeding or the custody of the records pertaining thereto for a certified copy of any document produced or filed in such proceeding or any order passed by such authority. (8) The application under sub-rule (7) shall be affixed with a court-fee stamp of the value specified in sub-rule (5) and shall be accompanied by a deposit of an amount to cover the cost of preparing certified copies according to the rate of fees specified in sub-rule (5). The amount calculated according to the said rate shall be retained by the said authority

as copying fees and the surplus amount, if any, deposited by the party shall be refunded to it at the time of supplying the copy :Provided that the party shall, if the amount deposited by it is not sufficient to cover the copying fees, pay the deficit before taking delivery of the copy.

## **88. Payment of fee in Court fee stamps.**

- All fees payable under Rule 87 shall be paid in court-fee stamps.

## **89. Fees not payable in certain cases.**

- No fee shall be payable in respect of any argument of objection in writing or in respect of any application which asks only for information and which does not seek any specific relief or in respect of any application for an adjournment of hearing or in respect of any application for inspection of records.

## **90. Order accepting composition money.**

(1)Where the Commissioner accepts under Section 75 from any person a sum by way of composition of an offence, he shall make an order in writing in that behalf in Form 70 specifying therein-(i)the sum determined by way of composition;(ii)the date on or before which the sum shall be paid in to the treasury;(iii)the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment, and(iv)the date on or before which the person shall report the fact of such payment to the Commissioner.(2)The Commissioner shall send a copy of such order to the person from whom the said sum is accepted by way of composition and also to the authority referred to in clause (iii) of sub-rule (1).

## **91. Delegation of Commissioner's power.**

- The Commissioner may subject to the restrictions and conditions specified in column (4) of the table below delegate [the power conferred and the duties imposed upon him under the section or as the case may be rule framed under the Act as specified in column (2) of the table below and described in corresponding entry in column (3) of the table to the officers not below the rank specified in column (4) thereof] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 for the words 'the power conferred and the duty imposed upon him under the Section/Rule specified in column (1) of the table below and described in column (2), to any officer specified in clauses (c) to (g) of sub-section (1) of Section 3 appointed to assist him, being an officer not below the rank of an officer specified in column (3) of the said table' (w.e.f. 9-2-99).];

S. No.	Section/ Rules	Description of powers	Designation of officer and conditions of delegation
(1)	(2)	(3)	(4)
1.	6	To determine liability to pay tax.	Assistant Commercial Tax Officer with the previous

			approval of Commercial Tax Officer.
2.	9(3)	To impose penalty.	Assistant Commercial Tax Officer.
	Section 18 & Rules[5 & 6] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 for the words '4 and 5' (w.e.f. 9-2-99).]	To grant a licence, to leave licence fee and to cancel a licence	Commercial Tax Officer.
4.	19	To permit a registered dealer carrying on the business of supply of goods in the course of execution of a works contract to pay in lieu of tax a lumpsum by way of composition.	Commercial Tax Officer.
5.	21	To determine and assess tax and / or impose penalty.	Assistant Commercial Tax Officer.
6.	22, 23 and 24	(i) To grant provisional and permanent registration certificate under Sections 22 and 23 (ii) to grant provisional registration certificate under Section 24 and to extend the period of such certificate. (iii) to impose penalty under sub-section (6) of Section 22, and (iv) to amend or cancel a registration certificate	Commercial Tax Officer or Assistant Commercial Tax Officer authorised in writing by the Commissioner. Commercial Tax Officer or Assistant Commercial Tax Officer authorised in writing by the Commissioner. Commercial Tax Officer or Assistant Commercial Tax Officer authorised in writing by the Commissioner.
7.	25	to grant or amend or cancel	[Commercial Tax Officer

		a recognition certificate or to reject an application for grant of recognition certificate	or Assistant Commercial Tax Officer authorised for the purpose by the Commissioner] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 (w.e.f. 9-2-99).]
8.	26	(a) to require any dealer to furnish returns.	Assistant Commercial Tax Officer with previous approval of Commercial Tax Officer.
		(b) to exempt a dealer from furnishing returns or to permit a dealer to furnish returns for different periods.	Deputy Commissioner
		(c) to exempt a registered dealer having more than one place of business from submitting separate returns in respect of each place of business under sub-rule 3 of Rule 19	Deputy Commissioner
		(d) [ To impose penalty] [Inserted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 (w.e.f. 9-2-99)]	Assistant Commercial Tax Officer
9.	27, 28, 29 and 32	To make an assessment or reassessment of tax or to impose penalty or to grant further time to pay such tax, and/or penalty or to allow the payment of tax/or penalty in instalment and to exercise all other powers under Sections 27, 28, 29 and 32.	
		(a) in respect of any dealer,	Assistant Commissioner
		(b) in respect of a dealer whose gross turnover of the year preceding the period of	Commercial Tax Officer subject to the condition that if at any

assessment does not exceed rupees two crores or who has no turnover liable to assessment for the period preceding the period of assessment.

stage during assessment proceeding in respect of any dealer the Commercial Tax Officer finds that the turnover of such dealer during the year of assessment has already exceeded or is likely to exceed rupees two crores, he shall not complete the assessment proceeding but shall submit the proceeding to the Assistant Commissioner having jurisdiction over the dealer.

Assistant Commercial Tax Officer subject to the conditions that if at any stage during any assessment proceedings in respect of any dealer the Assistant Commercial Tax Officer finds that the turnover of such dealer during the year of assessment has already exceeded or is likely to exceed rupees fifty lacs he shall not complete the assessment proceedings but shall submit the proceedings to the Commercial Tax Officer having jurisdiction over the dealer.

(c) in respect of a dealer whose gross turnover of the year preceding the period of the assessment does not exceed rupees fifty lacs or who has no turnover liable to assessment for the period preceding the period of assessment

(a) Assistant Commissioner in respect of any such dealer. (b) Commercial Tax Officer if the total purchases of the taxable goods do not exceed rupees ten lacs. (c)

(d) in respect of a dealer who is not registered under the Act but who is deemed to be registered dealer under sub-section (4) of Section 10 and who is liable to pay only purchase tax.

			Assistant Commercial Tax Officer, if the total purchases of taxable goods do not exceed rupees two lacs.
10.	33	To require a registered dealer to pay tax in advance of assessment on failure to furnish returns.	Assistant Commercial Tax Officer.
[10-A.] [Inserted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 (w.e.f. 9-2-99).]			
	35	To impose penalty	Assistant Commercial Tax Officer.
11.	39 and 40	To sanction refund of excess tax or penalty, to sanction payment of interest on delayed refunds, to withhold refunds.	Commercial Tax Officer.
12.	42	To require a registered dealer to keep accounts in a particular form and manner.	Commercial Tax Officer.
13.	43	To impose penalty for not maintaining counterfoil or duplicate of bill or cash memo, or for not issuing such bill or Cash memo or for not preserving it for a period of not less than five years from the date of issue or till the completion of assessment, whichever, is earlier.	Assistant Commercial Tax Officer.
14.	44	To receive a declaration from- (i) a registered dealer dealing exclusively in goods declared tax free under Section 15 or wholly exempted under Section 17, or	Commercial Tax Officer.  Commercial Tax Officer.



		(ii) a registered dealer with an annual turnover not exceeding rupees forty lacs dealing exclusively in tax paid goods and/or goods declared tax free under Section 15 or wholly exempted under Section 17 and to receive an intimation about dealing in taxable goods from any registered dealer aforesaid or make an order annulling the declaration or to impose penalty.	
15.	45	(i) Powers under sub-sections (3) to (5). (ii) Power under sub-section (6).	Commercial Tax Inspector. Assistant Commissioner.
16.	[47] [Substituted by Notification No. A-5-2-96-ST-V(8), dated 9-2-99 for the figure (46) (w.e.f. 9-2-99).]	To transfer any proceeding or any class of proceedings under any provisions of the Act.	Deputy Commissioner.
17.	56	Power to call for information in certain cases.	Assistant Commercial Tax Officer.
18.	57	To require banks and clearing and forwarding agents to furnish information and to impose penalty.	Assistant Commercial Tax Officer.
19.	58	(i) [ To inspect the register maintained by a clearing and forwarding agent. [Substituted by Notification No. A-5-2-96-ST-V(8) dated 9-2-99 (w.e.f. 9-2-99).]	Commercial Tax Inspector.
20.	62	(ii) To impose penalty. Power of revision.	Commercial Tax Officer.] Deputy Commissioner.

21.	69	To impose penalty.	Assistant Commercial Tax Officer.
22.	71	To rectify a mistake apparent from the record.	Assistant Commercial Tax Officer.
23.	73	To pass an order including an order offorfeiture of any amount collected by any dealer or person in contravention of the provisions of sub-section (1) of Section 73, publication of notice thereof and refund of such amount to the person from whom it was so collected.	[Assistant Commercial Tax Officer] [Substituted by Notification No. A-5-2-96-ST-V(8) dated 9-2-99 for the words 'Commercial Tax Officer' (w.e.f. 9-2-99).]
24.	75	To compound offences, to determine and to accept composition money.	Commercial Tax Officer
25.	Rule 93	To impose penalty in respect of contravention of any Rule.	Assistant Commercial Tax Officer.

## 92. Penalty.

- Any person committing a breach of any of the provisions of these rules shall be punishable with fine which may extend to rupees five hundred for each offence and when the offence is a continuing one, with fine not exceeding twenty five rupees for every day the breach is continued.

## 93. Imposition of penalty for breach of rules.

- The Commissioner may impose a penalty not exceeding rupees five hundred on a dealer or a person, as the case may be, committing a breach of any of the provisions of these rules.

## 94. Enrollment of tax practitioners.

(1) Every person who is entitled to appear as a Tax Practitioner in any proceedings under the Act shall make an application in Form 71 to the Commissioner. (2) Every person making an application for enrollment under sub-rule (1) shall deposit a fee of rupees fifty. (3) On receipt of the application under sub-rule (1), the Commissioner after satisfying himself about the particulars given in the application enroll the name of the applicant as Tax Practitioner in the register in Form 72 and shall grant to the applicant a certificate in Form 73. (4) An intimation about each person enrolled as Tax Practitioner shall be sent by the Commissioner to such person. (5) No person shall be entitled to appear as Tax Practitioner on behalf of any person before any authority appointed under Section 3 in any proceedings under the Act unless his name stands enrolled in that behalf in the register in

Form 72.(6) If any Tax Practitioner is found guilty of misconduct under sub-section (7) of Section 31 the name of such person shall be removed from the register in Form 72.

## **95. Declaration to be furnished by certain registered dealers under Section 44.**

(1) Every registered dealer eligible to file declaration under Section 44 shall file such declaration in Form 74 before the appropriate Commercial Tax Officer, Such declaration shall be accompanied by a copy of challan in proof of the payment of fee in accordance with the provisions of sub-rule (2).(2) [The fee required to be paid by a registered dealer under the provisions of sub-section (2) of Section 44 shall be as under :

- |      |                                     |   |
|------|-------------------------------------|---|
| (i)  | upto the turnover of Rs.<br>20 lacs | 0.05% of the amount of turnover.  |
| (ii) | turnover exceeding Rs. 20<br>lacs   | Rs. 1000 + 0.025% of the amount by which the yearly<br>turnover exceeds Rs. twenty lacs.] |

[Substituted by Notification No. A-5-2-96-ST-V (8), dated 9-2-99 (w.e.f. 9-2-99).](3) The declaration in Form 74 shall-(i) be signed by the proprietor of the business or in the case of a firm or a partnership by a partner or a Director of the firm or in the case of Hindu undivided family business by the manager or karta of Hindu undivided family or in the case of a Company incorporated under the Companies Act, 1956 (No. 1 of 1956), or any other law for the time being in force by the Principal Officer managing the business or in the case of a Society, Club or Association by the President or Secretary responsible for the management of such Society, Club or Association and in the case of a registered dealer who resides outside the State but who has place of business in the State by a Manager or Agent, and(ii) either be filed in person before the appropriate Commercial Tax Officer by the registered dealer or his agent duly authorised under sub-section (1) of Section 31, or sent to him by registered post.

## **96. Repeal.**

- The Madhya Pradesh General Sales Tax Rules, 1959 are hereby repealed :Provided that such repeal shall not affect the previous operation of the said rules or anything done or any action taken thereunder. Form 1 [See Rule 5 (3)] Application for licence under Section 18 of the Madhya Pradesh Commercial Tax Act, 1994 To, The Commercial Tax Officer, ..... Circle.

**1. I/We\*..... resident(s) of..... Tehsil..... District..... carry on the business of selling goods..... (herein specify the goods specified in Schedule IV appended to the said Act in which the applicant carries on business) and request that I/We may be granted a licence for the year ending.....20..... under Section 18 of the Madhya Pradesh Commercial Tax Act, 1994.**

**2. I/We\* enclose a treasury receipted challan for Rs..... (in words.....) only being half of the estimated annual fee for the licence.**

**3. My/our\* turnover/taxable turnover\* due to sales of such goods for the year for which licence is applied for is estimated at Rs.....(in words.....) only. During the preceding two years the turnover/taxable turnover\* of such goods was :**

Year	Turnover/Taxable turnover
(1)	(2)
1.....	.....
2.....	.....

**4. My/our\* principal place of business is situated at..... I/We have additional place of business at:**

**1.**

.....

**2.**

.....

**3.**

.....

**5. In addition to the goods for which the licence is applied for, I/We\* deal in the following goods, and turnover due to the business of such goods during the year ended.....20..... was as under :**

Goods	Turnover
(1)	(2)
1.....	.....
2.....	.....

**6. I/We\* hereby undertake that if I/We\* fail to abide by any condition or term of licence granted to me/us\*, I/We\* shall pay tax on the sale or purchase of goods in accordance with the provisions of Section 20 of the said Act.**

.....Signature of the applicantI/We\* do hereby declare that what is stated herein is true to the best of my/our knowledge & belief.

Place..... Signature.....

Date.....

\*Strike out whichever is not applicable. Form 2[See Rule 5 (6) and (7)]Licence under Section 18 of the Madhya Pradesh Commercial Tax Act, 1994

Licence No..... Date.....

Shri..... holding registration certificate number..... and whose place of business is at..... having paid an amount as licence fee of Rs. (in words.....) against the fee of Rs..... only payable by him is hereby granted a licence under Section 18 of the Madhya Pradesh Commercial Tax Act, 1994 for the year beginning with..... and ending on..... subject to the provisions of the said Act and the rules made thereunder and subject to the following conditions-(1)The balance of fee will be paid by the licensee within the time allowed under sub-rule (9) of rule 5.(2)The licensee shall obtain and keep bills for purchase of goods and produce them or copies thereof, as the case may be, when called upon to do so by the Commercial Tax Officer. Such bills shall specify also the name and address of the dealer from whom the purchases of the goods were made and the price thereof.(Seal)(Licensing Authority)Form 3[See Rule 5 (7)]Notice of demand for payment of difference of licence fee determined and the amount already deposited.To,Shri (Name of the dealer).....(Address).....Registration Certificate No.....Take notice that-Under sub-rule (7) of rule 5 the amount of licence fee payable by you before the grant of licence has been determined at Rs.....This licence fee includes Rs..... already paid by you towards the licence fee payable under sub-rule (4) of rule 5.You are hereby directed to pay the sum of Rs..... (in words)..... only into the Government treasury at..... on or before (date)..... and to produce the receipt in proof of the payment before the undersigned not later than the..... day of.....20..... failing which the licence applied for shall not be granted to you.

(Seal)

Place..... Signature.....

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

Form 4[See Rule 8 (1)]Application for grant to registration certificate under Section 22 or Section 23 of the Madhya Pradesh Commercial Tax Act, 1994.To,The Commercial Tax Officer.....CircleI..... Proprietor/\*Manager/Partner/Director of the business known as...../Officer in charge of the business of selling or supplying goods carried on by the Central Government/\*State Government of..... in the..... department hereby apply for grant of a registration certificate under Section 22/\*Section 28 of the Madhya Pradesh Commercial Tax Act, 1994.

## **2. The particulars with regard to the business and the person (s) having interest in the business aforesaid, are as under,-**

(i) Name and full address of the business .....

- Status of business (whether a proprietorship partnership, a public or private limited company, H.U.F. Society. .... Co-operative Society, Club or Association.
- (ii) Nature of business, -
- (a) importer/manufacture/works contractor/co-operative society/other dealer, and if a manufacturer, particular of main products to be manufactured and by products that would be obtained in the course of manufacture. ....
- (b) wholly/partly agriculture, horticulture, mining, manufacturing, wholesale or retail distribution/contracting/catering/producing or repairing or any combination of one or more of them and if wholesale or retail distribution, particulars of goods in which such business shall be carried on. ....
- Name of the proprietor/names of the partners/directors with full present and permanent address and extent of interest in the business -
- (iv) { |

Name	Address	Age	Father's name	Home address	Extent of interest in business	Signature	Signature and address of attesting the signature column
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

|-|| Note.-Attach passport size photograph of the proprietor or each of the adult co-partners of the firm or each adult coparcener of HUF as the case may be, on a separate paper duly attested by a Lawyer or a Tax Practitioner or a Gazetted Officer.|-| (v)| Particulars about the proprietor, partner or any other person having interest in the business if he has interest in any other business anywhere in India, -|-|| (a) Full name of the person| .....|-|| (b) Name(s) of the firm(s) with registration certificate number under the Commercial Tax Act, and Central Sales Tax Act. ....|-|| (c) Full address| .....|-|| (d) Extent of interest| .....|-| (vi)| Registration certificate number(s) under the State Commercial Tax Act and the Central Sales Tax Act. If the business is registered in any other State. ....|-| (vii)| Accounting year followed| .....|-| (viii)| Language and script in

which accounts are maintained. | ..... | - | (ix) | Date of commencement of the business | ..... | - | (x) | Turnover from the date of commencement of business to the date of making the application | ..... | - | (xi) | (a) Date on which the turnover exceeds the limit specified in sub-section (5) of Section 5 | ..... | - | (b) Date of liability to pay tax. | ..... | - | (xii) | (a) If the turnover has not exceeded the limit specified in sub-section (5) of Section 5, whether it is likely to exceed within a period of 12 months from the date of commencement of the business. | ..... | - | (b) If the turnover is likely to exceed as aforesaid, reasons therefor. | ..... | - | (xiii) | Whether applied for registration certificate under the Central Sales Tax Act. If so the date of first inter-State sale if the application has been made under Section 7 (1) of that Act. | ..... | - | (xiv) | (a) Number and date of Mandi Licence, if any (enclose copy) | ..... | - | (b) Number and date of licence under the Madhya Pradesh Shops and Establishment Act, if any (enclose copy) | ..... | - | (c) Number and date of licence under the Essential Commodities Act, if any (enclose copy) | ..... | - | (xv) | Particulars of immovable property owned by the person having interest in the business | - |

S. No.	Name of the person	Description and other particulars of the immovable property	Extent of ownership in the immovable property
(1)	(2)	(3)	(4)

- | (xvi) | Particulars of permanent account numbers if the person or persons are income tax assessee. | - |

S. No.	Name of the person	Permanent Account No.	Name and number of the income tax ward
(1)	(2)	(3)	(4)

- | (xvii) | (a) Capital investment on the date of commencement of the business | ..... | - | (b) If the business is an industrial unit, - | - | (i) date of commencement of commercial production | ..... | - | (ii) Capital investment in fixed assets on the date of commercial production | ..... | - | 1. Land | - | 2. Building | - | 3. Plant and Machinery | - | (c) source of capital invested, - | - | (i) contribution of the person or persons having interest in the business. | Rs. .... | - | (ii) Borrowing from the financial institutions (give names) | Rs. .... | - | (xviii) | Particulars of the bankers through whom the business is transacted. | - |

S. No.	Name of the Bank	Full address of the Bank	Bank account number
(1)	(2)	(3)	(4)

- | (xix) | (a) Names and addresses of the additional places of business in the State, if any | ..... | - | (b) Particulars of godowns/warehouses if any | ..... | - | (xx) | (a) Raw materials required for use in the manufacture (enclose detailed list) | ..... | - | (b) Incidental goods required for use in manufacture (enclosed detailed list) | ..... | - | (c) Packing material or containers required for use in the packing of goods for sale (enclose detailed list) | ..... | - | (xxi) | Particulars about the business premises (whether owned by any person or persons having interest in the business or taken on rent or on lease or allotted by the Government). (if taken on rent enclose copy of a receipt of rent) | ..... | - | (xxii) | Date of first purchase of raw materials. | ..... | - | (xxiii) | Description of goods manufactured as also by products/ waste products obtained in the course of manufacture. | ..... | - | 3. | Name and addresses of two dealers registered under the Madhya Pradesh Commercial Tax Act, 1994 identifying the business (enclose letters of

identification)| (i).....(ii).....|-| 4.| Particulars about the payment of registration fee (give challan number and date)| .....|}

Place.....

Date..... Signature

I, hereby declare that the statements made and particulars given are true to the best of my knowledge and belief.

Place.....

Date..... Signature

Designation

\*Strike out whichever is not applicable. Acknowledgement Received an application in Form 4 for grant of registration certificate under Section 22\* /Section 23 of the Madhya Pradesh Commercial Tax Act, 1994 alongwith a copy of challan No..... dated..... for Rs..... in proof of payment of registration fee from Shri.....

Seal of office .....

Place..... Signature and full name of the

Date..... official receiving the application

Form 5

Form 5

[See Rule 9 (1)]

[See Rule 9(1)]

Counterfoil

Provisional registration certificate

1. Provisional

registration certificate No.....2.

Name of the dealer.....3.

Address of the

only/principal place of business in Madhya Pradesh.....4.

Nature of business.....5. Raw materials required by the dealer for manufacture of goods for sale.....6. Incidental goods required by the dealer for use in the manufacture for sale.....

1. Certified that Shri.....(Name of the dealer)..... (Address.....) who has made an application for grant of a permanent registration

certificate under Section 22/23 of the Madhya Pradesh

Commercial Tax Act, 1994 on..... is hereby provisionally registered under the said Act under provisional registration

certificate No.....2. The dealer being a manufacturer, the following goods required by him for consumption or use as

raw material or use or use as incidental goods in the manufacture of other goods for sale are hereby specified as

raw material/incidental goods.1. Raw material.....2.

Incidental goods.....3. The dealer has the following additional place of business in Madhya

Pradesh.(1).....(2).....(3).....(4) Seal Dated..... Signature of the registering authority.

Form 6

Form 6

[See Rule 9 (2)]

[See Rule 9 (2)]

Permanent Registration Certificate Counterfoil

Permanent Registration Certificate Counterfoil

1. Certificate No.....2. Name of dealer.....3. Address of principal place of business in Madhya Pradesh.....4.

Nature of business.....5. Raw material required by the dealer for consumption or use by him in the

No..... District.....1. This is to certify that Shri..... whose only place of business/\*principal place of business in Madhya Pradesh is situated at.....



manufacture of any goods for sale.....6. Dealer's year runs from (date).....7. Language and script of accounts.....8. Return period prescribed.....9. Additional places of business at.....10. Warehouse at.....11. This certificate is valid from..... Seal Date.....

town/\*village tehsil..... has been registered as a dealer under the Madhya Pradesh Commercial Tax Act, 1994. 2. \*The business is - Wholly/mainly/partly/3. The dealer has additional place of business and warehouses as listed herein. 4. Additional place of business at - 1. 2. 3. 4. warehouses at - 1. 2. 3. 4. \*\*Goods required by the dealer for consumption or use as raw material in the manufacture of other goods for sale....5. \*\*Good required by the dealer for use the incidental goods in the manufacture of other goods for sale.....6. The dealer's year runs from the..... day of..... to the day of..... and returns in form 12 are to be furnished ^ by the dealer monthly/\*quarterly/annually..... day of (English month).....7. This certificate is valid from..... Signature of Commercial Tax Officer

\*Enter have whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale or retail distribution, contracting or catering, producing or repairing or a combination of any two or more. \*\*The Commercial Tax Officer shall put his signature against the last name/ item entered at the time of issuing the certificate and against any subsequent exclusion therefrom or addition therein. Form 7 [See Rule 15(2)/16(1)] Application for cancellation of permanent registration certificate I..... Proprietor/\*Manager/Partner/Director/Officer-Incharge of the business known as..... Officer-incharge of the business of selling or supplying goods carried on by the Central Government/State Government holding permanent registration certificate No under the Madhya Pradesh Commercial Tax Act, 1994 with his only/\*principal place of business situated in Municipal Ward No..... (for municipal areas only) at..... in the tehsil..... of the district..... hereby state that: \*(a) I have discontinued my business from..... and had the following stock of goods with me on the said date : Particulars of stock-value of goods taxable at 20% 15% 10% 6% 4% 2%

OR \*I have wholly transferred my business on..... to Shri..... of..... holding registration certificate No..... (if any). \*(b) My gross turnover for the last two consecutive years preceding the current year as also for the current year (upto the date of application) was as under:

Year	Gross Turnover
(1)	(2)
1.....	.....
2.....	.....

I do not import goods from outside the State of Madhya Pradesh. ORI do/do not\* manufacture any goods for sale. I, therefore, apply for cancellation of my permanent registration certificate under clause (a)/clause (b)\* of sub-section (9) of Section 22 of the said Act.

**2. \*As I have discontinued my business or wholly transferred my business, I herewith enclose my registration certificate with certified copies thereof for cancellation.**

OR\*I have made an application in Form 7 for cancellation of my permanent registration certificate under Section 22 (9)(b) of the said Act on..... received in your office on..... and as no orders have been passed thereon within a period of six months from the date of its receipt in your office my said registration certificate is deemed to be cancelled under the proviso to sub-rule (4) of Rule 5 of the Madhya Pradesh Vanijyik Kar Niyam, 1995. Therefore, in pursuance of the provisions of Rule 16 (1) of the said Niyam, I am sending herewith my registration certificate with certified copies thereof for cancellation.

Place.....

Date..... Signature of the dealer

\*Strike out whichever is not applicable Form 8[See Rule 17(1)] Application for grant of registration certificate, certificate under Section 24 of the Madhya Pradesh Commercial Tax Act, 1994. To, The Commercial Tax Officer,..... Circle.....

**1.**

,..... Proprietor/Manager/Partner/Director Officer-in-charge of the business known as..... of whose only place of business/\*principal place of business in Madhya Pradesh is situated at..... town/\*village..... District of..... Tehsil..... Municipal ward (for municipal areas only) hereby apply on behalf of the said business for a provisional registration certificate under Section 24 of the Madhya Pradesh Commercial Tax Act, 1994.

**2. The name and address of the Proprietor/\*the names and addresses of the partners of the business/of all persons having any interest in the business together with their age, father's name permanent home address are as follows (to be filled in it) the applicant is not a company incorporated under the Companies Act, 1956 or under any other law :-**

Name	Address	Age	Father's Name	Home address	Extent of Interest in business	Signature	Signature and address of attesting the Signature in column (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1.2.3.

Note: - Attach passport size photograph of the proprietor or each of the adult co-partners of the firm or each adult coparcener of HUP as the case may be, on a separate paper duly attested by a Lawyer or a Tax Practitioner or a Gazetted Officer. (Signature of each of the persons concerned should be obtained and attested.)

**3. The proprietor or any partner or other person having any interest in the business has interest in no other business any where in India/has interest in the following other business(es) in India,-**

Name of proprietor/partner/other persons	Name(s) and particulars of the business(es)	Address of the Place(s) of business
(1)	(2)	(3)

**4. The applicant has been certified to be a new Industrial Unit by the Madhya Pradesh Commerce and Industries Department of the Government of Madhya Pradesh.**

**5. The business in respect of which this application is made has been registered with the Registrar of Joint Stock Companies Madhya Pradesh (if registered in any other State, name of such State).....on.....**

**6. I/\*We am/\*are member(s) of.....(here insert the name of the Chamber of Commerce or Trade Association of which manufacturer is a member).**

**7. I/\*We intend to keep my/\*our accounts in the..... language and.....script.**

**8. My/\*Our year shall run from (english date).....day of.....to the.....day of.....**

**9.**

**1.**

**/ \*We am/\*are selling/\*not intending to sell goods in the course of inter State trade or commerce.**

**10. I/\*We am/\*are not registered under the Central Sales Tax Act, 1956.**

**11. I/\*we intend manufacturing in Madhya Pradesh the following goods for sale-**

(i).....(ii).....(iii).....(iv).....

**12. The following goods will ordinarily be purchased by me/\*us for consumption or use as raw material or for use as incidental goods in the manufacture by me/us in Madhya Pradesh of goods for sale-**

Raw material (i).....(ii).....(iii).....(iv).....Incidental goods

(i).....(ii).....(iii).....(iv).....

**13. I/\*We may start selling goods manufactured by me/\*us within..... months..... years from the date of this application.**

**14. I/\*We hereby declare that the value of the goods intended to be manufactured by me/\*us for sale shall exceed rupees fifty thousand a year.**

**15. I/\*We intend/\*do not intend importing goods direct from overseas.**

**16. I/\*We have..... additional places of business and warehouses at the address enumerated below and have not other place of business and warehouses-**

Additional places of business   Warehouses

1..... 1.....

2..... 2.....

3..... 3.....

4..... 4.....

**17. I/\*We enclose a treasury receipted challan for rupees five hundred being the fee for provisional registration certificate.**

**18. I/\*We hereby declare that the above statements are true to the best of my/our knowledge and belief.**

Place..... Signature..... (Name in Block letters)

Date..... Status.....

\*Strike out whichever is not applicable. Acknowledgment Received an application in form 8 from.....of..... for grant of provisional registration certificate under Section 24 of the Madhya

Pradesh Commercial Tax Act, 1994, alongwith the treasury receipted challan for Rs. 500/-(rupees five hundred only).

Place.....

Date..... (Receiving Officer)

Form 9[See Rule 17(3)]Provisional Registration Certificate

Certificate No..... Circle..... District.....

**1. This is to certify that Shri..... whose only place of business/\*principal business is situated at..... Town/\*Village..... Post Office.....**

Tehsil..... District..... being an intending manufacturer has been provisionally registered under Section 24 of the Madhya Pradesh Commercial Tax Act, 1994.

**2. The said manufacturer intends to manufacture in Madhya Pradesh the following goods for sale-**

(1)(2)(3)(4)

**3. The said manufacturer intends to purchase the following goods for consumption or use as raw material and for use as incidental goods by him in the manufacture in Madhya Pradesh of the above goods-**

\*Raw Material \*Incidental goods

(1) (4) (1) (4)

(2) (5) (2) (5)

(3) (6) (3) (6)

**4. The said manufacturer has additional place of business and warehouses at**

\*Additional places of business Warehouses

(1) (3)

(2) (4)

**5. The said manufacturer intends to keep accounts in the..... Language and.....script.**

**6. The said manufacturer intends to observe..... year and for purpose of accounts, the year will run from.....**

**7. This certificate is valid from..... and shall remain in force upto.....**

Seal

Place..... Signature.....

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

\*The registering authority will put its signature against the last item/name entered at the time of issuing the certificate and against any subsequent exclusion therefrom, or addition therein. Form 9[See Rule 17(3)]Counterfoil Provisional Registration Certificate(Same as above)Form 10[See Rule 18 (1)]Application for grant of a recognition certificate under Section 25 of the MPCT Act, 1994.To, The Commercial Tax Officer, Circle.....I/We\* .....

Proprietor/\*Manager/Partner/Director of the business known as..... being a registered dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994 and registration certificate No..... under the Central Sales Tax Act, 1956 whereof the only/"principal place of business is situated at..... town/\*village..... tehsil..... district..... municipal ward No..... (for municipal area only), do hereby apply for grant of a recognition certificate under Section 25 of the Madhya Pradesh Commercial Tax, Act, 1994.

## **2. I/\*We manufacture the following goods for sale:**

(i).....(ii).....(iii).....(iv).....

## **3. The following goods are specified as raw material/\*incidental goods in my/\*our registration certificate under the said Act:**

(a)Raw material.....(b)Incidental goods.....

## **4. The following goods are specified in my/\*our registration certificate under the Central Sales Tax Act, 1956 as intended for use in the manufacture of other goods :**

(i).....(ii).....(iii).....(iv).....

## **5. This application for recognition certificate is being made for reasons(s) stated below :**

\*The goods manufactured by me/\*us are taxable at a rate substantially lower than the rate of tax on the raw material/\*incidental goods.\*The goods manufactured are sold by me/\*us wholly or substantially in the course of export out of the territory of India so that the incidence of tax on the raw material/\*incidental goods is much higher than the incidence of tax on the goods manufactured by me/\*us.\*The goods manufactured are sold by me/\*us wholly or substantially in the course of inter State trade or commerce so that the incidence of tax on the raw material/\*incidental goods is considerably higher than the incidence of the tax on the goods manufactured by me/\*us.....(Give here the reason if it is different from any of those indicated above.)



(ii) under sub-clause (iii), sale price of tax paid goods	.....
(iii) under sub-clause (iii) sale price of goods sold againsta declaration in Form 26	.....
(iv) under sub-clause (iv), sale price of goods against adeclaration in Form 27.	.....
(v) under sub-clause (v), amount collected by way of tax andincluded in the turnover.	.....
(vi) under sub-clause (vi), deduction under rule 35 in respectof,-	.....
(i) canteen stores under sub-clause (i)	.....
(ii) sale price of medicines, medical, surgical, veterinaryinstruments and equipments under clause (2).	.....
(iii) sale price of goods used by a contractor/ sub-contractorin the course of execution of a works contract on which tax hasbeen paid by the sub-contractor/contractor, under clause (3)/(4).	.....
(iv) sale price of goods sold in contravention of theprovisions of clause (a) or clause (b) of sub-section (2) ofsection 9	.....
(vii) (a) sale price of goods sold in accordance with theprovisions of proviso to sub-section (3) of Section 9.	.....
(b) in respect of sale price oftaxable goods sold through an adatiya on which tax is payable orpaid by the adatiya.	.....
(c) under Section 79 in respect ofsale price of goods sold,-	.....
(i) outside the State	.....
(ii) in the course of interstatetrade or commerce.	.....
(iii) in the course of import intoor export out of the territory of India.	.....
(iv) in the course of export outof the territory of India within the meaning of sub-section (3)of section 5 of the Central Sales Tax Act, 1956 (last salepreceding export)	.....
(d) any other deduction (giveparticulars)	.....
3. Total	.....
4. Net taxable turnover	.....
5. Rate wise breakup of taxable turnover	.....
(a) at full rate	.....
(b) at concessional rate,-	.....
(i) under Section 9(2)	.....
(ii) under Section 17	.....
6. Tax payable on the taxable turnover-	.....
(a) at full rate	.....
(b) at concessional rate,-	.....
(i) under Section 9(2)	.....
(ii) under Section 17	.....
7. Total tax payable on the taxable turnover	.....



8. Aggregate of taxable purchase price	.....
9. Ratewise break-up of aggregate of taxable purchase price, taxable,-	
(a) at full rate,-	.....
(i) at the rate under Section 10(1)	.....
(ii) at the rate under Section 21	.....
(b) at concessional rate,-	.....
(i) under Section 10(2)	.....
(ii) under Section 17	.....
10. Tax payable on the taxable purchase price,-	
(a) at full rate,-	.....
(i) at the rate under Section 10(1)	.....
(ii) at the rate under Section 21	.....
(b) at the concessional rate,-	.....
(i) under Section 10(2)	.....
(ii) under Section 17	.....
11. Total purchase tax payable	.....
12. Total tax payable during the period under return (7 + 11)	.....
13. (i) Purchase price of tax paid goods in respect of which set off claimed under sub-section (1) section 13.	.....
(a) under clause (a)	.....
(b) under clause (b),-	.....
(i) under sub-clause (i)	.....
(ii) under sub-clause (ii)	.....
Total	.....
(ii) Amount of set off claimed under sub-clause (1) of Section 13,-	
(a) under sub-clause (a)-	.....
(b) under clause (b),-	.....
(i) under sub-clause (i)	.....
(ii) under sub-clause (ii)	.....
Total	.....
14. Tax payable after adjustment of set off (12-13)	.....
15. Amount of tax credited by refund adjustment under, if any	.....
16. Balance of tax payable (14-15)	.....
17. Tax paid with chalan No. and dates	.....
18. Balance of set off, if any, to be carried over in the return for the next quarter of the year (not being a return for the first quarter of the subsequent year),	.....
Place.....	.....

Date..... Signature of the dealer

The particulars given above are true to the best of my knowledge and belief.

Place.....

Date..... Signature of the dealer

AcknowledgementReceived a return in form 12 relating to the period from..... to..... from Shri..... holding registration certificate No..... with the following document,-

## 1.

(1)Chalan No.....dated..... for Rs..... (2) Chalan No.....dated for Rs.....(3) Chalan No..... dated..... for Rs..... (4) Chalan No..... dated..... for Rs..... (5) Chalan No..... dated..... for Rs..... (6) Chalan No..... dated..... for Rs..... (7) Chalan No..... dated..... for Rs..... (8) Chalan No..... dated..... for Rs..... (9) Chalan No..... dated..... for Rs..... (10) Chalan No..... dated..... for Rs..... (11) Chalan No..... dated..... for Rs..... (12) Chalan No..... dated..... for Rs.....

## 2. Statement in Form 19.

## 3. Any other documents.

Total number of documents-

Place..... Seal of Office/Signature and full name

Date..... of the official receiving the return.

\*Strike out whichever is not applicable.Note. - The acknowledgement will be prepared in duplicate the original will be handed over the dealer and the duplicate retained on record with the return.Form 13[See Rule 19(2)]Statement showing commodity wise taxable turnover/\*taxable purchase price and the tax payable under the Madhya Pradesh Commercial Tax Act, 1994

Name and number of the circle (if any) .....

Date of receipt of the statement .....

Name of the dealer .....

R.C. No.....

Assessment year .....

Quarter number of the year .....

S.No.	Code No. of the commodity	Taxable turnover aggregate of taxable purchaseprices	Full rate/ concessional rate of tax	Tax payable
(1)	(2)	(3)	(4)	(5)

Place.....

Date..... Signature of the dealer

Form 14[See Rule 19(4) (a) (iii)]List of purchases made against declaration in Form 26,27,32, 33 or 34

S.No.	Date of purchase	Bill/Cash Memo	Value	Name of the registered dealer from whom purchased	Registration certificate	Mention the declaration form number against which the goods have been purchased	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Place.....

Date..... Signature of the dealer

I do hereby declare that the particulars given above are true to the best of my knowledge and belief.....Signature of the dealerForm 15[See Rule 19(4)(a)(vi)]Statement showing the despatches of tax paid goods by a principal to an adatiya for sale in his adat.I,.....

Proprietor/Manager/Partner/Director/Owner of the firm known as..... Karta of family whose principal place of business is situated at post office..... Tehsil..... District..... within the jurisdiction of Commercial Tax Officer of..... circle, hereby furnish the following statement on behalf of the said business under Rule 19 of the Madhya Pradesh Vanijyik Kar Niyam, 1995.

S. No.	Name of the Adatiya to whom goods despatched	Description of goods	Quantity	Approximate value
(1)	(2)	(3)	(4)	(5)

Place..... Signature.....

Date.....

I,.....Proprietor/Partner/Manager/Director of the Company/Karta of the family, do hereby declare and verify that the information given above is true to the best of my knowledge and belief.

Place..... Signature.....

Date.....

Form 16[See Rule 19(4)(a)(vii)]Statement showing receipt of tax paid goods from the principal by an adatiya for sale in his adatI,..... Proprietor/Manager/Partner/Director/Owner of the firm known as..... Karta of the family whose principal place of business is situated at post office..... Tehsil..... District..... within the jurisdiction of Commercial Tax Officer of..... circle, hereby furnish the following statement on behalf of the said business under Rule 19 of the Madhya Vanijyik Kar Niyam, 1995.

S. No.	Name of the Principal from whom goods received	Description of goods	Quantity	Approximate value
(1)	(2)	(3)	(4)	(5)

Place..... Signature.....

Date.....

I,..... Proprietor/Partner/Manager/Director of the Company/Karta of the family, do hereby declare and verify that the information given above is true to the best of my knowledge and belief.

Place..... Signature.....

Date.....

Form 17[See Rule 19(4)(a)(viii)]Statement showing the despatches of goods manufactured out of tax paid raw material or by using tax paid incidental goods by a principal to an adatiya for sale in his adat.I,.....Proprietor/Partner/Manager/Director/Owner of the firm known as..... Karta of the family whose principal place of business is situated at..... Post office..... Tehsil..... District..... within the jurisdiction of Commercial Tax Officer of..... circle, hereby furnish the following statement on behalf of the said business under Rule 19 of the Madhya Pradesh Vanijyik Kar Niyam, 1995.

S. No.	Name of the Adatiya from whom goods despatched	Description of goods	Quantity	Approximate value
(1)	(2)	(3)	(4)	(5)

Place..... Signature.....

Date.....

I,..... Proprietor/Partner/Manager/Director of the Company/Karta of the family, do hereby declare and verify that the information given above is true to the best of my knowledge and belief.

Place..... Signature.....

Date.....

Form 18[See Rule 19(4)(a)(ix)]Statement showing the receipt of goods manufactured out of tax paid raw material or by using tax paid incidental goods from the principal by an adatiya for sale in his adat.I,..... Proprietor/Partner/Manager/Director/ Owner of the firm known as..... Karta of the family whose principal place of business is situated at..... Post Office..... Tehsil..... District..... within the jurisdiction of Commercial Tax Officer of..... circle, hereby furnish the following statement on behalf of the said business under Rule 19 of the Madhya Pradesh Vanijyik Kar Niyam, 1995.

S. No.	Name of the Principal from whom goods received	Description of goods	Quantity	Approximate value
(1)	(2)	(3)	(4)	(5)

Place..... Signature.....

Date.....

I do hereby declare that the particulars given below are true to the best of my knowledge and belief.

Place..... Signature.....

Date.....

Form 19[See Rule 19 (4)(c)]Statement of imports during the quarter ending..... in respect of goods imported (from outside Madhya Pradesh)I,.....Proprietor/Manager/Partner/Director/Owner of the firm known as..... Karta of family whose principal place of business is situated at post office..... Tehsil..... District.....

within the jurisdiction of Commercial Tax Officer of.....circle, hereby furnish the following statement on behalf of the said business under rule 19 of the Madhya Pradesh Vanijyik Kar Niyam, 1995.

Class of goods imported	Name & address of person from whom purchased	Quantify	Value	If transported by rail	No. & date of G.R. Challan	Description of vehicle used	Registration No. of vehicle used	
No. and date of Railway receipt	Date of taking delivery							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Place.....

Date..... Signature

I do hereby declare that the particulars given above are true to the best of my knowledge and belief.

Place.....

Date..... Signature of the dealer

Form 20[See Rule 19(5)]Statement of ratewise stock of goods

S.No.	Page of the ledger	Name of the goods trading A/C	Opening balance	Purchase	Closing balance	Sale
(1)	(2)	(3)	(4)	(5)	(6)	(7)

AcknowledgementReceived statement in Form 20 for the period from..... to..... from..... holding registration certificate No..... with the following documents :

**1. List of sales of raw material and/or incidental goods against declaration in Forms 32, 33 and 34.**

**2. List in Form 14 showing purchases made on declaration in Forms 26, 27, 32, 33 and 34.**

**3. List of sales on declaration in Form 26.**

**4. List showing names of the persons from whom certificate under Rule 35 have been obtained**

**5. Statement in Form 15.****6. Statement in Form 16.****7. Statement in Form 17.****8. Statement in Form 18.****9. Any other document**

Total No. of documents (in words and figures).....

Place..... Signature.....

Date..... Seal of the Office

\*Strike out whichever is not applicable.N.B. The acknowledgement will be prepared in duplicate, the original will be handed over the dealer and the copy retained on record with the statement of which it is the acknowledgement.[Form 20-A] [Inserted by Notification No. A-5-6-2000-ST-V(10), dated 5-2-2003.][See Rule 19(6)]Statement of ratewise Stock of goods for the month of [March] [Substituted by Notification No. A-5-6-2000-ST-V(26), dated 31-3-2003 for the words 'January/February/March'.], 2003

S.No.	Rate of Tax	Opening balance at the beginning of the month (inRs.)	Purchases during the month (in Rs.)	Sales during the month (in Rs.)	Closing balance at the end of the month (in Rs.)	Closing balance as on 31st March, 2002 (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Place.....

Date..... Signature and status

Form 21[See Rule 22]Notice under sub-section (1) of section 26 of the Madhya Pradesh Commercial Tax Act, 1994To,.....(Dealer).....(Address)Registration No.....(If any)You are required to submit a return within thirty days of the receipt of this notice for the period ending..... day of ..... 20..... in Form 12 which is enclosed.Please take notice that failure without sufficient cause to furnish the return will render you liable to penalty under section 26(4) or to prosecution under section 74 of the Madhya Pradesh Commercial Tax Act, 1994, and furnishing false return will render you liable to penalty under section 69 or to prosecution under section 74 of the said Act.

Seal..... Signature.....

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

Form 22[See Rule 24(1) and (4)]Application for grant/renewal of exemption certificateTo,The Commercial Tax Officer.....I..... Proprietor/Partner/Manager/Director of the business known as..... being a dealer, holding permanent registration Certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994, whose only/\*principal place of business for which the exemption certificate is required is within the jurisdiction of the Commercial Tax Officer.....

and is situated..... town/village..... district..... Tehsil..... Municipal ward No.....  
(for municipal area only) do hereby apply : \*for grant of an exemption certificate in Form 23 under  
Rule 24 (1) of the Madhya Pradesh Vanijyik Kar Niyam, 1995. \*for renewal of the exemption  
certificate in Form 23 dated..... (sent herewith) granted to me, the validity of which expires  
on.....

**2. I hereby declare that I am neither an importer nor a manufacturer.**

**3. I hereby declare that no sales or purchases of any goods are likely to be made by me which will be liable to tax under the Madhya Pradesh Commercial Tax Act, 1994.**

**4. I hereby declare that during the period from.....to.....I made no sales or purchases which were subject to tax under the said Act.**

**5. I seek grant/renewal of the exemption certificate for further reasons stated below:**

.....(here state further reasons if any).

**6. If during the validity of the exemption certificate in Form 23 which may be granted to me/\*renewed I make any sale or purchase of goods which is subject to tax, I undertake to intimate the fact within the fifteen days of the date of my incurring liability to pay tax on such sale or purchase of the Commercial Tax Officer and shall within one month from the date of expiry of the quarter in which I may incur such liability, furnish a return in Form 12 and also pay into Government Treasury within the same period the tax payable according to such return and shall submit to the Commercial Tax Officer a treasury receipted challan as evidence of such payment.**

Place.....

Date..... Signature of the dealer

Note : In case the application is for renewal, the application should be accompanied by exemption certificate in Form 23. Acknowledgement Received an application from.....(name of the dealer for grant/\*renewal of exemption certificate under Rule 24 of the Madhya Pradesh Vanijyik Kar Niyam, 1995.) Date..... Signature..... Form 23 [See Rule 24(1)] Certificate exempting a dealer from furnishing a return under Rule 19 of the Madhya Pradesh Vanijyik Kar Niyam, 1995 Serial No..... Whereas.....(dealer) holding registration certificate No.....under the Madhya Pradesh Commercial Tax Act, 1994, and carrying on the business known as..... situated at..... town/village..... district of..... tehsil..... Municipal ward No.....(for municipal areas

only) has shown to my satisfaction that no sales or purchase made by him are liable or are likely to be liable to tax under the said Act, the said dealer is granted exemption from furnishing any return in Form 12 in respect of the year ending on the..... day of.....20.....and it is hereby certified that, the said.....(dealer) is not required to furnish any return for the said period.

Seal .....

Place..... Signature

Date..... Designation

Renewals

Date of renewal Date up to which renewed Signature and designation of the Renewing Officer

(1)

(2)

(3)

Form 24[See Rule 25(1)]Application for grant of permission to submit an annual return in lieu of quarterly return.To,The Commercial Tax Officer.....Circle,I,.....

Proprietor/Partner/Manager/Director of the business known as..... holding certificate of registration No.....under the Madhya Pradesh Commercial Tax Act, 1994 whose only/\*principal place of business within the jurisdiction of Commercial Tax Officer..... is situated at.....town/village.....District.....Tehsil.....Municipal ward No.....(for Municipal areas only) do hereby apply for permission to file an annual return under the proviso to sub-section (1) of Section 26 of the said Act read with Rule 25 of the M.P. Vanijyik Kar Niyam, 1995 in lieu of the quarterly returns under Rule 19 of the said Niyam and for the said purpose I am furnishing the following particulars:(1)Place of business in respect of which permission is applied for;Name and style of the business..... place of business..... Registration Certificate No.....(2)Year for which permission is applied for from..... to.....(3)Gross turnover and tax as assessed for the latest preceding year:Year from..... to..... gross turnover Rs..... tax Rs..... (Assessment case No..... by order dated..... of Shri..... Commercial Tax Officer/Circle..... Assistant Commissioner of Commercial Tax).(4)Gross turnover and tax payable according to the return for the preceding yearYear from.....to.....Gross turnover Rs.....tax payable Rs.....Tax paid Rs.....

Seal .....

Place.....

Date..... Signature of the dealer

I,.....do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Seal .....

Place.....

Date..... Signature of the dealer

Form 25[See Rule 25(b)]Order permitting a dealer to furnish an annual return in lieu of quarterly returnsShri.....who is carrying on the business known as..... and is a registered dealer holding registration certificate No..... dated..... under the Madhya Pradesh Commercial Tax Act, 1994, whose only/\*principal place of business within the jurisdiction of the Commercial Tax Officer..... is situated at..... Town\*/village..... District..... Tehsil..... Municipal ward No.....(for municipal area only) is hereby permitted under proviso to sub-section (1) of section 26 of the said Act and Rule 25 of the Madhya Pradesh Vanijyik Kar Niyam, 1995 to furnish an annual return in



form 12 for the period from.....to..... on or before (date) in lieu of the quarterly returns under Rule 25 of the said rules subject to the following conditions in respect of the places of business specified below :Place.....Registration Certificate No.....(1)The said dealer shall pay for the period specified in column (1) of the Schedule appended hereto on or before the date specified in column (2) of the said schedule the amount specified in column (3) thereof.

## Schedule

Quarter for which tax is payable	Last date for payment of tax	Amount of tax to be paid
(1)	(2)	(3)

First quarterSecondquarterThird quarter

(2)For the last quarter, namely, for the period from.....to.....the dealer shall pay as tax the difference between the amount of tax payable according to his annual return and the tax already paid for the first three quarters as mentioned in the above Schedule.(3)The dealer shall furnish along with the annual return copies of treasury receipted chalans in Form 39 for all the four quarters in respect of which tax has been paid.(4)This permission is liable to be cancelled by the Commercial Tax Officer at any time on account of any infringement of the conditions mentioned in sub-rule (5) of Rule 25 of the said rules.

Place..... Signature.....

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

\*Strike out whichever is not applicable.Form 26[See Rule 26(2)][For use in respect of goods specified in Section 2(w)(iii)]I,..... dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994, hereby declare that I have purchased goods the have been given below from Shri..... dealer holding registration certificate No..... further declare that the said goods are for resale by me or for use by me raw material in the manufacture by me of other goods for sale by me in the State of Madhya Pradesh or in the course of inter-state trade or commerce or in the course of export out of territory of India and that my said registration certificate was in force on the date of purchase of the aforesaid goods.Particulars of goods purchased

Particulars of *purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value
No.	Date		Rs.P.
(1)	(2)	(3)	(4) (5)

Place..... Signature.....

Date.....

I,..... Proprietor/Partner/Manager/Director of the Company/Karta of the family, do hereby declare and verify that the information given above is true to the best of my knowledge and belief.

Place..... Signature.....

Date.....

\*Strike out whichever is not applicable.Form 27[See Rule 26(3)]I,..... a dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994, hereby

declare that I have purchased the goods particular of which have been given below, from Shri..... a dealer holding registration certificate No..... under the said Act and that the said goods are intended for resale by me in the State of Madhya Pradesh or in the Course of inter-State trade or commerce or in the course of export out of territory of India.

## 2. I further declare that my said registration certificate was in force on the date of purchase of the aforesaid goods.

Particulars of goods purchased

Particulars of *purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value
No.	Date		Rs.P.
(1)	(2)	(3)	(4) (5)

Total value (in figures) Rs. .... (in words) Rs. .... only.

Place.....

Date..... Signature of the dealer

\*Strike out whatever is not applicable. Form 28[See Rule 26 (4)(a)] Declaration I..... a dealer holding registration certificate and No..... under the Madhya Pradesh Commercial Tax Act, 1994 in..... circle, hereby declare that during the quarter commencing from..... ending on..... I have despatched tax paid goods for the approximate value of Rs..... (Rupees in words)..... to the dealer..... holding registration certificate No..... under the said Act in..... circle for sale in his adaat as per particular given in the statement below :

S. No.	Date on which goods were despatched to the adatiya	Description of goods	Quantity	Approximate value	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Place.....

Date..... Signature of the dealer

Form 29[See Rule 26 (5)] I,..... a dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994, hereby declare that: \*I have paid the tax payable by me under Section 9/\*the lumpsum by way of composition payable by me in pursuance of the option given by me under Section 19 of the said Act for the quarter commencing from..... and ending on..... in respect of the goods particulars of which are given below, supplied by way of sale in the course of execution of a works contract for..... (herein give particulars of the work) being executed by me in whole/\*in part for and on behalf of (name of the contractor)..... (address)..... (registration certificate No.)..... OR \*I have paid the tax payable by me under Section 9/\*the lumpsum by way of composition payable by me in pursuance of the opinion given by me under Section 19 of the said Act for the quarter commencing from..... and ending on..... in respect of the goods particulars of which are given below supplied by (name of the sub-contractor)..... (address)..... (registration certificate No.)..... in the Course of

execution of the works contract for..... (herein give particulars of the works) which is being executed by him in whole/\*in part for and on my behalf. Particulars of the goods supplied in the course of execution of the works contract

S. No.	Description of goods	Total value of goods	Value of goods purchased from outside the State	Value of goods purchased from within the State	
from registered dealers	from unregistered dealers				
(1)	(2)	(3)	(4)	(5)	(6)
	Total				

Place..... Signature of the

Date..... \*Contractor/Sub-contractor.....

\*Strike out whichever is not applicable. Form 30[See Rule 26(6)(a)] Declaration I,..... a dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994 in..... circle, hereby declare that during the quarter commencing from..... and ending on..... I have despatched taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods of the value of Rs..... (Rupees in words)..... to the dealer..... holding registration certificate No..... in circle..... under the said Act for sale in his adat as per particulars given in the statement below :

S. No.	Date on which goods were despatched to the adatiya	Description of goods	Quantity	Approximate value	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

I further declare that the tax payable on the sale price obtained by the Adatiya shall be paid by me.

Place.....

Date..... Signature of the dealer

Form 31[See Rule 26(6)(b)] Declaration I,..... a dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994 hereby declare that I had received taxable goods manufactured out of tax paid raw material or by using tax paid incidental goods from the principal Shri..... holding registration certificate No..... under the said Act for sale in my adat and that the particulars of receipts and disposal of the said goods disposed of by me on behalf of the said principal are as under.

## Part A – Particulars of taxable goods received from the principal during quarter ending on.....

Value of taxable goods received from the principal in stock at	Description of goods	Particulars of taxable goods received from the principal during	Sale price of taxable goods sold during the quarter	Value of taxable goods
--	----------------------	---	---	------------------------

the beginning of the  
quarter

the quarter

left in  
stock at  
the end of  
the  
quarter

Date of receipts of Form 30	Value of goods shown in Form 30				
(1)	(2)	(3)	(4)	(5)	(6)

## Part B – Particulars of the disposal of taxable goods received from the principal during the quarter ending on.....

S. No.	Date of Sale	Sale price of goods sold in Madhya Pradesh		
Taxable at full rate	Taxable at concessional rate (as per list enclosed App. I)	Taxable at concessional rate u/s 17 (as per list enclosed App. III)	Exempt under Section 17 or Rule 25 (as per list enclosed, App. III)	
(1)	(2)	(3)	(4)	(5) (6)
Sale price of goods sold in the course of inter-State trade or commerce	Value of goods consigned outside the State of Madhya Pradesh for sale on F from (as per list enclosed App. IV)	Total Sale price (Total of col. (3) to (10))		
Taxable u/s 8(1) on C or D form (as per list enclosed App. II)	Taxable u/s 8(2)	Exempt u/s 8(5) (as per list enclosed, App II)		
(7)	(8)	(9)		(10) (11)

(2) I further declare that, wherever necessary I have obtained the necessary declarations, certificates or other documents to support the claim made in Part B and that such sales are either exempt from tax or are liable to tax at a reduced or concessional rate under the Act or the Central Sales Tax Act, 1956.

Place.....

Date..... Signature of the dealer

Appendix I List showing sales of goods to registered dealers against a declaration in Form 32 for use in the manufacture of tax free goods.

S. No.	Date of sale	Name of the dealer with his address	R.C. No.	Description of goods sold	Value	Amount for which declaration in Form 32 obtained, if goods of more than one principal have been sold
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Appendix-II List showing sales of goods in the course of inter-State trade or commerce against declaration in Form 'C' or certificate in Form 'D'.

S. No.	Date of sale	Name of the dealer/ Govt. with Deptt. with address	R.C. No.	Description of goods sold	Value	Serial number and date of issue of declaration in Form C date of issue of certificate in Form D and the amount for which such declaration or certificate has been obtained, if goods of more than one principal have been sold.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Appendix-III List of sales of goods in respect of which concession or deduction has been claimed under Section 17 of the Madhya Pradesh Commercial Tax Act, 1994, and/or the Madhya Pradesh Vanijyik Kar Niyam, 1995 and under Section 8 (5) of the Central Sales Tax Act, 1956.

S. No.	Date of sale	Name of the dealer/ purchaser with his address	R.C. No.	Description of goods sold	Value	Notification No, and date/Rule under which concession or deduction is available with the amount for which declaration or certificate, if any, has been obtained, if goods of more than one principal have been sold
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Appendix-IV List of consignments of goods for sale, outside the State of Madhya Pradesh.

S. No.	Name of the dealer	Place to which the goods despatched	Description of goods sold	Value	S.No. and date of issue of form 'F' with value of goods indicated therein, if goods of more than one principal have been consigned
(1)	(2)	(3)	(4)	(5)	(6)

Form 32[See Rule 27(1)(iv)]I,..... a dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994, hereby declare that I have purchased goods, particulars of which have been given below from Shri..... a dealer holding registration certificate No..... under the said Act.

## 2. I further declare that:

(a) the goods purchased are for consumption or use as raw material/\*for use as incidental goods by me in the manufacture of tax free goods for sale by me in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India;(b) the said goods are specified as raw material/\*incidental goods in my registration certificate;(c) my said registration certificate was in force on the date of purchase of the aforesaid goods. Particulars of

goods purchased

Particulars of *purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value	
No.	Date			Rs.P.
(1)	(2)	(3)	(4)	(5)

Total value (in figures) Rs. .... (in words) Rs. .... only.

Place.....

Date..... Signature of the dealer

\*Strike out whatever is not applicable. Form 33[See Rule 27(l)(iv)] Declaration I, ..... a dealer holding registration certificate No. .... and recognition certificate No. .... under the Madhya Pradesh Commercial Tax Act, 1994 hereby declare that I have purchased goods the particulars of which are given below, from Shri. .... a dealer holding registration certificate No. .... under the said Act.

## 2. I further declare that-

(a) the goods purchased are for consumption or use as raw material/\*for use as incidental goods by me in the manufacture of taxable goods for sale by me in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of the territory of India; (b) the said goods are specified as raw material/\*incidental goods in my registration certificate; (c) my said registration certificate/\*recognition certificate was in force on the date of purchase of the aforesaid goods. Particulars of goods purchased

Particulars of *purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value	
No.	Date			Rs.P.
(1)	(2)	(3)	(4)	(5)

Total value (in figures) Rs. .... (in words) Rs. .... only.

Place.....

Date..... Signature of the dealer

\*Strike out whatever is not applicable. Form 34[See Rule 27(3)(1)] Declaration I, ..... a dealer holding registration certificate No. .... \*recognition certificate No. .... under the Madhya Pradesh Commercial Tax Act, 1994 hereby declare that I have purchased goods the particulars of which have been given below, from Shri. .... holding registration certificate No. .... \*recognition certificate No. .... under the said Act.

## 2. I further declare that-

(a) the selling registered dealer from whom the goods have been purchased by me had himself purchased them against a declaration in Form 32/\*33. (b) the goods purchased by me are for consumption or use as raw material or for use as incidental goods in the manufacture by me of tax free/\*taxable goods for sale by me in the State of Madhya Pradesh or in the course of inter-State trade or commerce or in the course of export out of territory of India; (c) my said registration certificate/\*recognition certificate was in force on the date of purchase of the aforesaid goods. Particulars of goods purchased

Particulars of *purchase order/ bill/ invoice/cash memo/ challan	Description of goods purchased	Quantity	Value
No.	Date		Rs.P.
(1)	(2)	(3)	(4)

Total value (in figures) Rs. .... (in words) Rs. .... only.

Place.....

Date..... Signature of the dealer

Form 35[See Rule 30(1)] Declaration I..... a dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994, in..... circle hereby declare that the goods particulars of which have been given in Appendix I below and purchased by me from Shri..... a dealer holding registration certificate under the said Act have been sold by me in the course of export out of territory of India as per details given in Appendix II below and the said goods were purchased by me after and for the purpose of complying with the agreement or order No..... dated..... for or in relation to such export. I further declare that exemption from tax under the said Act in respect of these goods has not been claimed and that no other declaration has been issued to any other person in the State of Madhya Pradesh in respect of these goods.

Signature.....

Name of the person signing the declaration.....

Place..... Status of the person signing the declaration in

Date..... relation to the exporter.....

\*Strike out whichever is not applicable. Appendix-I

Description of goods purchased Quantity Value Rs.P.

(1) (2) (3)

Total

Total value (in figures) Rs..... (in words) Rs..... only. Appendix-II Details regarding export:

(1) Name of airport/seaport/and custom station through which goods have been exported .....

(2) Name of the airlines/ship/railway/goods vehicle or other means of transport through which export took place. ....

(3) Number and date of air consignment note/bill of lading/railway receipt/goods vehicle receipt/postal receipt/any other document in proof of export of goods across the .....

- Signature.....

Place..... Status of the person signing the declaration in

Form 36[See Rule 30(2)]DeclarationI.....a dealer holding registration certificate No..... under the Madhya Pradesh Commercial Tax Act, 1994, in..... circle hereby declare that the goods particulars of which have been given in Appendix I, and purchased by me from a dealer or person who does not hold registration certificate under the said Act have been sold by me in the course of export out of the territory of India as per details given in Appendix II below and the said goods were purchased by me after and for the purpose of complying with the agreement or order No..... dated..... for or in relation to such export.

Signature.....

Name of the person signing the declaration.....

Place..... Status of the person signing the declaration in

Date..... relation to the exporter.....

Description of goods purchased	Quantity	ValueRs.P.
--------------------------------	----------	------------

- (1)
(2)
(3)

Total

Total value (in figures) Rs.....(in words) Rs.....only.

Appendix-II Details regarding export:

- (1) Name of airport/seaport/and custom station through which goods have been exported .....

- (2) Name of the airlines/ship/railway/goods vehicle or other means of transport through which export took place. ....

Number and date of air consignment note/bill of lading/railway receipt/goods vehicle

- (3) receipt/postal receipt/any other document in proof of export of goods across the custom frontier of India. ....

- (4) Description/quantity/weight and value of the goods exported under documents referred to in item (3) above. ....

Signature.....

Name of the person signing the declaration.....

Place..... Status of the person signing the declaration in

Date..... relation to the exporter.....

Form 37[See Rule 31(1)]Application for grant of permission to make payment of lumpsum amount by way of composition under Section 19 of the Madhya Pradesh Commercial Tax Act 1994.To,The Commercial Tax Officer.....circle.I,..... a dealer holding registration certificate No.....



under the Madhya Pradesh Commercial Tax Act, 1994, have taken a works contract at..... (place) for execution of the work (give description of work) for Rs..... The execution of the contract shall commence on..... and is likely to be completed by..... I desire to pay a lumpsum amount by way of composition in lieu of tax that would be payable on goods that may be supplied in the execution of the said works contract awarded to me and accordingly, I hereby seek permission to make such lumpsum payment under Section 19 of the Madhya Pradesh Commercial Tax Act, 1994. Place.....

Date..... Signature of the registered dealer

Form 38[See Rule 31 (5)]Statement for the quarter ending.....showing the receipts on account of the works contract under execution

S. No.	Description of the works contract	Duration of the Contract	Particular of the running bills in respect of which payment has been received during the quarter	Amount payable at the rate of ..... per cent in lumpsum by way of composition	Amount paid with challan No. & date	Remarks
No.	Date	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7) (8) (9)

Place.....

Date..... Signature of the registered dealer

The above statement is true to the best of my knowledge and belief.

Place.....

Date..... Signature of the registered dealer

Original Form 39[See Rule 40 (2)](to be sent by the Treasury/to Commercial Tax Officer)ChallanThe Madhya Pradesh Commercial Tax Act, 1994 (040-Commercial Tax/Taxes under the State Commercial Tax Act)Challan of tax/penalty/registration fee/licence fee/composition money paid to..... Government treasury/sub-treasury/branch of bank of.....

By whom tendered	Name and address of the dealer on whose behalf money is paid and R.C. No. Licence No. & case No. If any.	Payment on Account of	Amount (to be entered in figures)
(1)	(2)	(3)	(4)
		(a) tax according to return for the period from..... to.....(b) Tax demanded after assessment for the year-(c) purchase tax(d) Composition money(e) penalty(f) Interest(g) Registration fee(h) Licence fee(i) Miscellaneous Under Rs. (in words)	Rs. P.

Total Rs.....(in figures).....Rs.....(in words)Date.....Signature of the dealer or depositor.....For use in the Treasury or Bank

# 1. Received payment of Rs..... (in figures) Rs..... (in words)

## 2. Date of entry.....

.....Treasurer .....Accountant .....Treasury Officer/Agent or Manager  
Duplicate Form 39[See Rule 40 (2)](to be retained in the Treasury)Same as given  
above.Triplicate Form 39[See Rule 40 (2)](to be given to the payer for being sent to the Commercial  
Tax Officer)Same as given above.Quadruplicate Form 39[See Rule 40 (2)](to be given to the payer  
for his own use)Same as given above.Form 40[See Rule 41(1)]Notice under sub-section (3) of  
Section 33 of the Madhya Pradesh Commercial Tax Act,  
1994To,(Name).....(Address).....(R.C. No.).....Whereas, you being a registered dealer have  
failed to furnish the return (s) as required by sub-section (1) of section 26 and have failed to pay the  
tax in accordance with the provisions of sub-section (2) of Section 32 for the period (s) 26 and have  
failed to pay the tax in accordance with the provisions of sub-section (2) of Section 32 for the period  
(s) from..... to..... by the due date (s) and thus, the tax payable for he said period (s) has become  
payable, under sub-section (1) of Section 33 in advance of an assessment which may be made under  
section 27.And whereas, the amount of tax payable in advance under sub-section (1) of section 33  
has been computed by the undersigned at Rs..... (in words..... only) in accordance with the  
provisions of clause (a)/\*(b)/(c) of sub-section (2) of the said section.Now, therefore, you are hereby  
directed to pay the sum of Rs..... (in words) Rs..... on account of tax payable in advance of an  
assessment which may be made under section 27 into the Government Treasury at..... before the  
expiry of seven days after the receipts of this notice and to produce the receipt in proof of the  
payment before the undersigned within three days thereafter failing which the said sum of Rs.....  
(in words Rs..... only) shall be recovered from you as an arrears of land revenue.

**2. Please take notice that if you now furnish the return(s) for the aforesaid period(s) and pay the amount of tax for the said period (s) according to such return (s) into Government Treasury at..... before the time mentioned in paragraph 1 of this notice and produce the receipt in proof of the payment before the undersigned before the time mentioned in paragraph 1 above or if you prove to the satisfaction of the undersigned within seven days of the receipt of the notice that the return (s) for the above said period (s) has/\*have already been furnished by you by the date by which it/\*they was/\*were due, this notice shall stand cancelled.**

Seal..... Signature.....

Dated..... Designation.....

\*Strike whichever is not applicable.Form 41[See Rule 42(1)(a)]Certificate in respect of amount deducted under Section 34 (1) of the Madhya Pradesh Commercial Tax Act, 1994Certified that:The under mentioned goods have been purchased for Rs..... inclusive of commercial tax of Rs..... from Shri..... a dealer holding registration certificate No ;... under the Madhya

Pradesh Commercial Tax Act, 1994, under purchase order No..... dated...../\*as per bill/cash memo/challan No..... dated..... and an amount of Rs..... equal to the amount payable to the said dealer by way of commercial tax has been deducted from his bill and that the said amount shall be paid into the Government treasury within the period specified in Rule 42 (2) of the Madhya Pradesh Vanijyik Kar Niyam, 1995.

Seal.....

Place.....

Signature of the Officer Authorised to make purchases on behalf of the Central/

Date..... State Government/ Public Sector undertaking/ Local body/ Statutory body/  
Public Limited Company.

Form 42[See Rule 42 (1)(b)]Certificate in respect of amount deducted under Section 35 (1) of the Madhya Pradesh Commercial Tax Act, 1994Certified that a sum of rupees..... has been deducted at source as required by the provisions of Section 35 (1) of the Madhya Pradesh Commercial Tax Act, 1994 from the amount payable to the contractor Shri..... of..... holding registration certificate No..... under the said Act towards the value of the contract for..... at..... for the work executed by him under the said contract during the period from..... to..... and that the said amount shall be paid into the Government treasury within the period specified in Rule 42 (2) of the Madhya Pradesh Vanijyik Kar Niyam, 1995.

Seal.....

Place.....

Signature of the Officer Authorised to make purchases on behalf of the Central/

Date..... State Government/ Public Sector undertaking/ Local body/ Statutory body/  
Public Limited Company.

[Form 42-A] [Inserted by Notification No. A-5-6-2000-ST-V(64), dated 23-7-2001][See Rule 42-A (1)]To, The Commercial Tax Officer.....I..... of..... (name and address of the firm) do hereby request that a certificate may be issued to the person responsible for paying me the amount towards the supply of goods/execution of works contract authorising him not to deduct the amount/to deduct the amount at the rate ..... percent/to deduct Rs..... as lump sum towards the tax payable, at the time of such payment to me. The particulars are as follows:

1. Status (Whether individual/firm/HUF/Company etc.) .....
2. Registration No. under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (if any) .....
3. Accounting Year (give Period) .....
4. Purchase order/contract No. and date (copy enclosed) .....
5. Name and address of the purchaser/contractee .....
6. Value of the purchase order/contract .....
7. Name and designation of the person to whom the certificate is to be issued .....
8. Reasons for making the application for deduction of the amount at zero rate/lesser rate/lumpsum, amount .....

I hereby declare that the above statements are true to my knowledge and belief.

Place..... Signature.....

Date..... Name in Block letters with Status.....

[Form 42-B] [Inserted by Notification No. A-5-6-2000-ST-V(64), dated 23-7-2001][See Rule 42-A (4)]

Certificate No..... Date.....

To,.....I, hereby authorize you to pay the sum to..... (name and address of the dealer/contractor) holding registration certificate No..... (if any) under Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, on account of the sale or supply/ contract order No..... dated..... for Rs..... (in figures).....(in words);(1)without deduction of any amount towards tax payable, or(2)after deduction at the rate of..... percent, towards tax payable,(3)after deduction of a lumpsum amount of Rs.....(in figures)..... (in words) towards tax payable.

**2. This certificate shall remain in force until it is cancelled by me under intimation to you.**

Seal

Place..... Signature

Date..... Deputy Commissioner of Commercial Tax

.....Division

Copy to Shri..... of..... (name and address of the dealer/contractor will reference to his application dated..... for information.

Seal

Place..... Signature

Date..... Deputy Commissioner of Commercial Tax

.....Division

\*Strike out which ever is not applicable. Form 43[See Rule 43 (1)]Application for grant of Tax Clearance CertificateTo,The Commercial Tax Officer.....Circle.....I request that a sales tax clearance certificate be granted to me. I give below the necessary particulars

- (1) Full name of the applicant .....
- (2) Father's name .....
- (3) Name of the business with address .....
- (4) Registration Certificate No. (if any) .....
- (5) Permanent Address of the applicant .....
- (6) Present address of the applicant .....
- (7) Name, designation and address of the officer before whom certificate is to be presented .....
- (8) Value of contract and its duration .....
- (9) Amount of earnest money required to be deposited .....

I,..... declare that to the best of my knowledge and belief, the information furnished above is correct, complete and is truly stated.

Place..... Signature.....

Date..... Status.....

AcknowledgementReceived an application in Form 43 from Shri..... for grant of a tax clearance certificate under Rule 43 of the Madhya Pradesh Vanijyik Kar Niyam, 1995.Date.....Receiving Officer.....Form 44[See Rule 43 (2)(a)]Tax Clearance CertificateCertified that Shri..... Proprietor/Manager/Director/Owner of the firm known as..... Karta of the family whose principal place of business situated at..... (Tehsil)..... District..... within the jurisdiction of the Commercial Tax officer of..... circle is not in arrears of any dues on account of tax and penalty under the Madhya Pradesh Commercial Tax Act, 1994/\*the Central Sales Tax Act, 1956/the Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976.

Seal

Place..... Signature.....

Date..... Commercial Tax Officer.....Circle.

Form 45[See Rule 44]Notice under Section 38 (1) of the Madhya Pradesh Commercial Tax Act, 1994To,(Name).....(Address).....Whereas the sum of Rs..... is due from.....(name and address of the dealer with R.C. No. If any) on account of Commercial Tax and/or penalty;I..... the..... hereby require you under section 38(1) of the Madhya Pradesh Commercial Tax Act, 1994 to pay into the Government Treasury at..... on or before .....(date) and to produce the reception proof of the payment before me not later than the..... day of..... any amount due from you to, or held by you for or on account of the said ..... of..... upto the amount of arrears shown above, and also require you to pay money which may subsequently become due from you to him/\*them or which you may subsequently held for or on account of him/\*them upto the amount of arrears still remaining unpaid within..... days on the money becoming due of being held by you as aforesaid as such payment is required to meet the amount due from the above said dealer in respect of arrears of commercial tax and or penalty, Please not that any payment made by you in compliance with this notice is in law deemed to have been made under the authority of the above named dealer and money receipt will constitute a good and sufficient discharge of your liability to the person to the extent of the amount referred to in the receipt.Please also note that if you discharge any liability to the above named dealer after receipt of this notice, you will be personally liable to the State Government to the extent of the liability of the above named dealer for payment of tax and penalty, whichever is less.Please note further that if you fail to make payment in pursuance of this notice proceedings will be taken to recover the said amount from you as an arrear of land revenue.A Copy of this notice is being sent

to.....(dealer).Seal.....Signature.....Designation.....\*Strike out whichever is not applicable.Form 46[See Rule 47]Notice under section 27 (3) of the Madhya Pradesh Commercial Tax Act, 1994To,(Name).....(Address).....Registration No.....Whereas, I desire to satisfy myself that the returns furnished by you in respect of the period from.....to..... are correct and complete.Now, therefore, you are hereby directed.(i)to appear in person or by an agent,(ii)to produce evidence or have it produced in support of the returns, and(iii)to produce or cause to be produced accounts, registers, cash memoranda, or other documents out of those shown in the appended list.At.....(place).....(Time)..... on (date).....(Signed).....Designation.....SealAppendixParticulars of accounts, registers, cash memoranda or documents required.-(1)Cash book (Kachi and Pakki both)(2)Bank pass

book(3)General ledger(4)Personal ledger(5)Journal(6)Bill register (if any)(7)Counterfoils or copies of bills and cash memoranda(8)Any other document necessary to prove correctness of turnover of sales and claims for deduction under section 2 (2).(9)A statement classifying sales under section 2 (w) and 9 if such classification has not been made in sales register.(10)Purchase and invoice register.(11)(a)Stock register showing quantity and value separately in respect of different kinds of goods subjects to different rate of tax.(b)register of stock accounts showing quantity and value in respect of raw material and finished goods.(12)Trial balance.(13)Trading account(14)Profit and loss account.(15)Balance sheet.(16)Railway receipts and register.(17)Correspondence files.\*Strike out whichever is not applicable.

Form 47[See Rules 48 and 50]Notice under sections 21, 26 (4), 27 (5) (a) and (b), 27 (7), 28 (1) and (3), 29 (1) and 69 of the Madhya Pradesh Commercial Tax Act, 1994.To,(Name)Shri.....(Address).....Whereas,You being a registered dealer having purchased exempted goods on furnishing a certificate or a declaration that the goods purchased shall be used for specified purpose and within a specified time or shall be disposed of by you in a specified manner and within a specified time and contrary to such certificate or declaration you have not used the goods for the specified purpose or within the specified time or have not disposed of the goods in the specified manner or within the specified time and thereby have made yourself liable to pay tax on the purchase price of such goods and to a penalty under section 21;OR\*You have failed to furnish return (s) as required by notice in that behalf served on you under section 26 (1) of the Madhya Pradesh Commercial Tax Act, 1994 and have thereby rendered yourself liable under section 26 (4) of the said Act.OR\*You being a registered dealer have failed without any sufficient cause to furnish return(s) in time for the period(s) from to and have thereby rendered yourself liable under section 26 (4) of the Madhya Pradesh Commercial Tax Act, 1994.OR\*You being a registered dealer have failed to furnish return (s) in time for the period(s)..... from..... to..... and have thereby rendered yourself liable under section 27(5)(a) to be assessed to the best of judgement.OR\*You being a registered dealer have knowingly furnished incomplete or incorrect return(s) from ..... to ..... and have thereby rendered yourself liable under Section 27 (5) (b) of the Madhya Pradesh Commercial Tax Act, 1994.OR\*You being a dealer liable to pay the tax under the Madhya Pradesh Commercial Tax Act, 1994 in respect of the period(s) from..... to..... have failed to apply for registration and thereby rendered yourself liable to be assessed to the best of judgement and having wilfully failed to apply for registration have made yourself liable to penalty under section 27 (6) of the Madhya Pradesh Commercial Tax Act, 1994.OR\*I am satisfied that you have, with a view to evade payment of tax, effected sales mostly to favoured buyers at prices which are abnormally low in comparison to prices charged by other dealers similarly circumstanced and thereby rendered yourself liable to be assessed or re-assessed to the best of judgement under section 27 (7) of the Madhya Pradesh Commercial Tax Act, 1994.\*I have reason to believe that your sale or purchase during the period(s) from..... to..... has been under assessed/has escaped assessment/has been assessed at a lower rate/deduction has been wrongly allowed/set off has been wrongly allowed in the assessment order, thereby you have rendered yourself liable to be reassessed under Section 29 of the Madhya Pradesh Commercial Tax Act, 1994.Here state the reasons.....\*I have reason to believe that licence fee, registration fee, or exemption fee for the period from..... to..... has escaped levy or has been charged at lower rate and you have thereby rendered yourself liable under section 28 (3) of the Madhya Pradesh Commercial Tax Act, 1994 to a correct levy of the fee and to a penalty.Here state the reasons.....\*I am satisfied that you have concealed your turnover or the aggregate amount of purchase prices in respect of goods worth Rs...../you have furnished false particulars of

your sales and purchases in your return(s)/you have furnished a false return of the period from..... to..... and have thereby rendered yourself liable to penalty under section 69 of the Madhya Pradesh Commercial Tax Act, 1994. Now, Therefore, you are hereby called upon to show cause on..... why you should not be assessed/\*reassessed/why a penalty should not be imposed/why the correct amount of fee should not be levied upon you. Further, you are hereby directed to attend in person or by a person authorised by you in writing in that behalf being a person specified in sub-section (1) of section 31 before me and to produce or cause to be produced your books of accounts and the documents specified in the schedule hereunder in respect of the above period and any evidence on which you rely in support of your objection at.....(place) .....(time) on ..... (date) and further required to present yourself or through an authorised person at the said place on the date and time for being heard in this regard. Seal (Signed) Designation..... Appendix Particulars of accounts, registers, cash memoranda or documents required, - (1) Cash book (kachi and Pakki both) (2) Bank pass book (3) General ledger (4) Personal ledger (5) Journal (6) Bill register (if any) (7) Counterfoils or copies of bills and cash memoranda (8) Any other document necessary to prove correctness of turnover of sales and claims for deduction under section 2(w). (9) A statement classifying sales under sections 2(w) and 9 if such classification has not been made in sales register. (10) Purchase and invoice register. (11) (a) stock register showing quantity and value separately in respect of different kinds of goods subject to different rate of tax. (b) register of stock accounts showing quantity and value in respect of raw material and finished goods. (12) Trial balance. (13) Trading account (14) Profit and loss account. (15) Balance sheet. (16) Railway receipts and register. (17) Correspondence files. \*Strike out whichever is not applicable. Form 48 [See Rule 49] Notice under sections 9(3), 22(6), 24(7), 32(9), 43(2), 44(4), 45(6)(b), 57(2) of the Madhya Pradesh Commercial Tax Act, 1994 and Rule 93 of the Madhya Pradesh Vanijyik Kar Niyam, 1995. To, (Name) Shri..... (Address)..... \*You being a registered dealer having purchased declared goods against a declaration in Form 32 for use as raw material have utilized them for the purpose other than the one declared by you in the said declaration and have thereby rendered yourself liable to penalty under section 9 (3) of the Madhya Pradesh Commercial Tax Act, 1994. OR \*You being a dealer liable to get yourself registered within the prescribed time have failed without reasonable cause to get yourself registered and have thereby rendered yourself liable to penalty under sub-section (6) of section 22 of the Madhya Pradesh Commercial Tax Act, 1994. OR \*You have purchased raw material or incidental goods on payment of tax in accordance with the provisions of sub-section (2) of Section 9 but have failed to start selling goods manufactured by you within the period specified in the provisional registration certificate issued to you under section 24 or within the extended period as the case may be and have thereby rendered yourself liable to penalty under sub-section (7) of Section 24 of the Act. OR \*You being liable to pay the tax assessed or penalty imposed or any other amount due from you within the time for payment specified therefor in the notice of demand have failed to pay the same and have not obtained any order under sub-section (8) of section 32 or being liable to pay the tax or penalty in accordance with the order passed under sub-section (9) of section 32 have failed to pay the same and have rendered yourself liable to penalty under sub-section (9) of the Section 32 of Madhya Pradesh Commercial tax Act, 1994. OR \*You being a dealer having turnover exceeding rupees one lac fifty thousand in a year have failed to..... (here mention the particulars of the contravention committed) and having contravened the provisions of sub-section (1) of section 43 of the Madhya Pradesh Commercial Tax Act, 1994, have thereby rendered yourself liable to penalty under sub-section (2) of Section 43 of the

said Act.OR\*You having given a declaration under sub-section (1) of Section 44 of the Madhya Pradesh Commercial Tax Act, 1994, and having failed to give previous intimation as required by sub-section (3) of section 44 you have thereby rendered the declaration liable to annulment and have rendered yourself liable to penalty under sub-section (4) of section 44 of the said Act.OR\*I have reason to belief that you have stored/\*kept goods liable to payment of tax without accounting for them in books & registers/\*accounts maintained by you with a view to their surreptitious sale in order to evade payment of tax and have thereby rendered yourself liable to penalty under clause (c) of sub-section (6) of section 45 of the Madhya Pradesh Commercial Tax Act, 1994.OR\*You being a clearing or forwarding agent have failed to furnish particulars, required by..... (designation of the officer) under sub-section (1) of section 57 of the Madhya Pradesh Commercial Tax Act, 1994 and have thereby rendered yourself liable to penalty under sub-section (2) of section 57 of the said Act.OR\*You contravened the provisions of rule..... (herein mention the rules) of the Madhya Pradesh Vanijyik Kar Niyam, 1995 and thereby rendered yourself liable to penalty under Rule 93 of the said Niyam.Now, therefore you are hereby called upon to show cause personally or through a person authorised by you in writing in that behalf being a person specified in section 31 at (place)..... (time)..... (on)..... .(date)..... why a penalty should not be imposed upon you/\*why the declaration under section 44 be not annulled. Further you are required to present yourself or through the authorised person on the said date, place; and time to be heard in this regard.You are required to produce any evidence on which you rely in support of your objection (if any).

Seal (Signature).....

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

Form 49[See Rule 51(1)]Order of assessment and/or penalty

1.	Name of the dealer	.....
2.	Location of place of business.	.....
3.	Registration certificate No.	.....
4.	Assessment year.	.....
5.	Period of assessment.	.....
6.	(i) Account books produced	
	(ii) Method of accounting	
7.	Section with sub-section under which assessment made and/orpenalty imposed.	
8.	(a) Gross turnover	As per return As determined
	(b) Less,-	
	(i) Cost of freight, delivery orcost of installation separately charged to the customers	.....
	(ii) Cash discount allowed	.....
	(iii) Sale price of goods returnedwithin six months of sale	.....
	Total	.....
	Net G.T.O.	.....
2.	Less-Deductions,-	



	(a) under clause (w) of section 2, +	
	(i) Under sub-clause (i), sale price of goods, goods declared tax-free under Section 15 or wholly exempted under Section 17	.....
	(ii) Under sub-clause (ii), sale price of tax paid goods	.....
	(iii) under sub-clause (iii) sale price of goods sold against a declaration in Form 26.	.....
	(iv) under sub-clause (iv), sale price of goods against a declaration in Form 27	.....
	(v) under sub-clause (v), amount collected by way of tax and included in the turnover.	.....
	(vi) under sub-clause (vi), deductions under Rule 35 in respect of,-	
	(a) canteen stores under clause (1);	.....
	(b) sale price of medicines, medical, surgical, veterinary instruments and equipment under clause (2);	.....
	(c) sale price, of goods used by a sub-contractor/contractor in the course of execution of a works contract on which tax has been paid by the sub-contractor/contractor, under clause (3)/(4);	.....
	(d) sale price of goods sold in contravention of the provisions of section 9(2)(a) or (b);	.....
	(e) (i) sale price of goods sold in accordance with the provisions of proviso to sub-section (3) of section 9;	.....
	(ii) in respect of sale price of taxable goods sold through an adatiya on which tax is payable or paid by the adatiya;	.....
	(f) under section 79 in respect of sale price of goods sold-	
	(i) outside the State;	.....
	(ii) in the course of inter-State trade or Commerce;	.....
	(iii) in the course of import into or export out of the territory of India;	.....
	(iv) in the course of export out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (last sale preceding export).	.....
	(g) Any other deduction (give particulars).	.....
3.	Total	.....
4.	Net taxable turnover (2-3)	.....
5.	Rate wise breakup of taxable turnover,-	.....
	(a) at full rate	.....
	(b) at concessional rate,-	.....

	(i) under section 9(2);	.....
	(ii) under section 17;	.....
6.	Tax payable on the taxable turnover,-	.....
	(a) at full rate;	.....
	(b) at the confessional rate,-	.....
	(i) under section 9(2);	.....
	(ii) under section 17;	.....
7.	Total tax payable on the taxable turnover	.....
8.	Aggregate of taxable purchase price	.....
9.	Rate wise break up of aggregate of taxable purchase price,taxable,-	
	(a) at full rate,-	
	(i) at the rate under section10(1),	.....
	(ii) at the rate under section 21;	.....
	(b) at the confessional rate,-	
	(i) under section 10(2);	.....
	(ii) under section 17;	.....
10.	Tax payable on the taxable purchase price,-	
	(a) at full rate,-	
	(i) at the rate under section10(1);	.....
	(ii) at the rate under section 21;	.....
	(b) at the confessional rate,-	
	(i) under section 10(2);	.....
	(ii) under section 17;	.....
11.	Total purchase tax payable	.....
12.	Total tax payable during the period under return (7 + 11)	.....
13.	Purchase price of tax paid goods in respect of which set offclaimed under sub-section (1) of section 13,-	
	(a) under clause (a);	.....
	(b) under clause (b),-	
	(i) under sub-clause (i)	.....
	(ii) under sub-clause (ii)	.....
	Total	.....
14.	Amount of set off claimed under sub-section (1) of section13,-	
	(a) under clause (a);	.....
	(b) under clause (b),-	
	(i) under sub-clause (i)	.....

	(ii) under sub-clause (ii)	.....
	Total	.....
15.	Total set off claimed/allowed	.....
16.	Tax payable after adjustment of set off (19-22)	.....
17.	Amount of tax credited by refund adjustment order, if any.	.....
18.	Net tax payable	.....
19.	Tax paid with the returns	.....

{|

Chalan No.	Date	Amount
.....	.....	.....
.....	.....	.....
.....	.....	.....

Total

||-| 20. | Balance | .....|-| 21. | Amount of penalty imposed | .....|-| (i) under section.....| .....|-| (ii) under section.....| .....|-| (iii) under section.....| .....|-| (iv) under rule.....| .....|-| Total | .....|-| 22. | Total balance of tax and penalty due for payment | .....|-| Assessment and penalty order enclosed. | .....|}

Seal Signature.....

Dated..... Designation.....

Form 50[See Rule 52(1)]Notice of demand for payment of tax, interest, or registration fee or exemption fee.To,Shri (Name of the dealer or person, as the case may be).....Address .....Registration Certificate No .....Take notice that,-(i)\*You have been finally assessed under the Madhya Pradesh Commercial Tax Act, 1994, to a tax of Rs..... (in figures) Rs..... (in words) only for the period from..... to ..... which is payable by you.(ii)\*A penalty of Rs..... under section/rule..... has been imposed on you.(iii)\*An amount of Rs..... as exemption fee payable by you under section..... has been determined.(iv)\*An amount of Rs..... is due from you on account of registration fee/interest.

**2. This \*tax/penalty, registration fee, exemption fee/interest includes Rs..... /..... already paid by you towards tax/penalty registration fee, exemption fee/interest and the balance now due towards tax/penalty, registration fee/exemption fee/interest is Rs.....**

.....Total.....

**3. You are hereby directed to pay the sum of Rs..... (in figures) Rs.....(in words) only into the Government Treasury at..... on or before (date)..... and to produce the copy of the treasury receipted chalan in proof of payment**

**before the undersigned not later than the..... day of..... failing which the said sum of Rs..... (in figures) Rs..... (in words) only will be recovered from you as an arrear of land revenue.**

**4. A copy of the assessment order/\*order determining or imposing penalty registration fee/exemption fee is attached. A specimen of the chalan duly filled in is enclosed for guidance in the matter of payment.**

Seal Signed.....

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

\*Strike out whichever is not applicable. Form 51[See Rule 55] Notice under sub-section (14) of Section 32 of the Madhya Pradesh Commercial Tax Act, 1994 To, Shri..... (dealer or person)..... (Address) With reference to your assessment for the period from..... to..... the amount payable by you has been enhanced/\*reduced/annulled in consequence of an order dated..... passed under Section 61 or 62 or 71 of the Madhya Pradesh Commercial Tax Act, 1994 by..... (here give the designation of the authority who passed the order enhancing or reducing or annulling the amount payable by the dealer). The amount remaining due from you is now Rs.....

Seal Signed.....

Date..... Signature of the Assessing Authority.

Copy forwarded to the Commercial Tax Officer-cum-Additional Tahsildar..... to whom a revenue recovery certificate had been issued in this case for amending the revenue recovery certificate..... Signature of the Assessing Authority. Form 52[See Rule 58] Refund Payment Order

Under rupees.....  
(in words)

Under rupees.....

Under rupees.....

Book No.....

Book No.....

Book No.....

Voucher No.....

Voucher No.....

Voucher No.....

Refunds

Refunds

Refunds

Counterfoil order for refund for commercial tax refund payable to..... Registration Certificate No..... Assessment case No..... Date of order..... directing refund amount Rs..... Number in collection showing

(For use in Treasury/ Sub-Treasury only) order for refund of Commercial Tax payable at Government treasury/ sub-treasury within three months of the date of issue). To, The Treasury/ Sub-treasury officer-1. Certified that with reference to the assessment/ registration/ refund record of..... bearing registration certificate No..... for the period from..... to..... a refund of Rs..... on

Order for refund of Commercial Tax payable at Government treasury / sub-treasury within three months of the date of issue). To, The Treasury/ Sub-treasury officer-1. Certified that with reference to the assessment/ registration/ refund record of..... bearing registration certificate No..... for the period from to a refund of Rs..... on account of..... is due to..... 2. Certified that the amount concerning which this refund is allowed has been

<p>the collection register showing the collection of the amount regarding which refund is made..... signed..... date..... Signature of the recipient of the voucher..... Date of enhancement to the Government treasury.</p>	<p>account of..... is due to..... 2. Certified that the amount concerning which this refund is allowed has been duly credited into the Government treasury under chalan No..... dated..... under the Head (To be given where the amount has been credited by the dealer to whom refund is made). 3. Certified that no refund order regarding the sum now is question has previously been granted and this order of refund has been entered in the original file of assessment/ registration/ refund under my signature. 4. Please pay to..... the sum of Rs..... (in figures) Rs..... (in words)..... date..... (signed)..... Designation..... Date of encashment in the Government Treasury..... Date..... Place..... Pay Rs..... only. The..... 20..... Treasury Officer/ Sub-treasury Officer. Received Payment..... Claimant's Signature</p>	<p>duly credited into the Government treasury under chalan No..... dated..... under the Head (To be given where the amount has been credited by the dealer to whom refund is made). 3. Certified that no refund order regarding the sum now is question has previously been granted and this order of refund has been entered in the original file of assessment/ registration/ refund under my signature. 4. Please pay to..... the sum of Rs..... (in figures) Rs..... (in words)..... date..... (signed)..... Designation..... Date of encashment in the Government Treasury..... Date..... Place..... Pay Rs..... only. The..... 20..... Treasury Officer/ Sub-treasury Officer. Received Payment..... Claimant's Signature</p>
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Form 53 [See Rule 59] Refund Adjustment Order Under rupees..... (in words) Book No.....  
 Voucher No..... 20..... Refunds To, The Treasury/Sub-Treasury Officer,.....

- 1. Certified that with reference to the assessment/\*refund record of (Name)..... bearing registration certificate No for the period from..... to..... a refund of Rs..... is due to (Name).....**
- 2. Certified that amount concerning which this refund is allowed has been credited into the Government Treasury/\*Sub-treasury under chalan No..... dated..... under the head.....**
- 3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment/\*refund under my signature.**

**4. This refund is adjusted towards..... due from this dealer for the period from..... to..... Please, therefore, debit to "040 Sales Tax Refund" the sum of Rs..... (in figures) Rs.....(in words) only and credit the amount to "040 Commercial Tax Receipts under the Central Sales Tax Act/Receipt under the State Commercial Tax Act/\*042 Tax on goods and passenter-tax on entry of goods into local areas in Madhya Pradesh.**

Seal                      Signature.....

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

Copy forwarded to.....

Date..... Signature.....Designation.....

\*Strike out whichever is not applicable.To be returned to the.....Treasury/Sub-treasuryDate.....20.....Tax Refund-AdjustmentTo,The.....Your memorandum No. dated..... I have adjusted the refund of Rs..... payable to (name)..... on.....Treasury Officer/Sub-treasury Officer\*Insert here the designation of the officer mentioned in the Refund Adjustment Order.Form 54[See Rule 63]Interest Payment of Order

(1)

Under Rs.....

(in words)

Book No.....

Voucher No.....

(2)

Under Rs.....

(in words)

Book No.....

Voucher No.....

(3)

Under Rs.....

(in words)

Book No.....

Voucher No.....

Interest on delayed  
refunds counterfoil

Order of the payment of  
interest on delayed  
refund.

Interest on delayed refund

Interest on delayed refund

Name of  
the dealer.....  
Assessment Case  
No..... Date of service  
of order directing the  
refund..... Date on  
which refund  
payment order or refund  
adjustment order was  
issued..... period  
of delay for which  
interest is  
payable.....Amount of  
delayed refund.....  
Amount of interest to be

(For use in treasury only) Order for  
payment of interest (Payable at the  
Government treasury within three  
months of the date of  
issue). To, The Treasury Officer/  
Sub-treasury officer.....1. Certified  
that with reference to the  
assessment record of.....  
bearing registration certificate  
No..... for the period from.....to.....  
an amount of Rs..... is/was  
required to be refunded to.....2.  
Certified that the payment of the  
said refund was delayed by the  
Assistant Commissioner of

(For use in treasury only) Order for  
payment of interest (Payable at the  
Government treasury within three  
months of the date of  
issue). To, The Treasury Officer/  
Sub-treasury officer.....1. Certified  
that with reference to the  
assessment record of.....  
bearing registration certificate  
No..... for the period from.....to.....  
an amount of Rs..... is/was  
required to be refunded to.....2.  
Certified that the payment of the  
said refund was delayed by the  
Assistant Commissioner of

paid on delayed refund Rs.....	Commercial Tax/ Commercial Tax Officer for aperiod of and that the dealer is entitled to an	Commercial Tax/ Commercial Tax Officer for aperiod of and that the dealer is entitled to an
Signed.....Designation.....	interestat.....% per annum under	interestat.....% per annum under
Date..... Signature of the recipient ofthe	section 39 (5) of the Madhya	section 39 (5) of the Madhya
voucher..... Date of	PradeshCommercial Tax Act, 1994	PradeshCommercial Tax Act, 1994
encashment in the	for the delay in granting the	for the delay in granting the
Government Treasuryor	refund.3. Certified that thedealer is	refund.3. Certified that thedealer is
sub-treasury.....	entitled to Rs.... as the interest on	entitled to Rs.... as the interest on
	the delayedrefund and that no	the delayedrefund and that no
	order for the payment of interest	order for the payment of interest
	haspreviously been granted and	haspreviously been granted and
	that this order for payment	that this order for payment
	ofinterest has been entered in the	ofinterest has been entered in the
	original file of assessmentunder	original file of assessmentunder
	my signature.4. Please pay to....the	my signature.4. Please pay to....the
	sum of Rs..... (in figures) Rs.....	sum of Rs..... (in figures) Rs.....
	(in words).....date..... Signature.....	(in words).....date..... Signature.....
	Place..... Date..... Pay Rs.....Only	Place..... Date..... Pay Rs.....Only
	Date..... Treasury Officer/	Date..... Treasury Officer/
	Sub-Treasury	Sub-Treasury
	Officer.....ReceivedPayment.....Claimant's	Officer.....ReceivedPayment.....Claimant's
	Signature.	Signature.

Form 55[See Rule 65]Statement of claim for refund of tax paid on sales or purchase of declared goodsTo, The Commercial Tax Officer,.....Circle,Sir,I/\*we request that under the provisions of Rule 65 of the Madhya Pradesh Vanijyik Kar Niyam, 1995, I/\*we may be granted a refund of the tax under the Madhya Pradesh Commercial Tax Act, 1994 in respect of the goods, the particulars of which are given below :Particulars of goods

S. No.	Date of sale or purchase of the goods by thedealer who paid tax under the Act.	Description of the goods	Month in which the sale or purchase was includedin the turnover of the dealer who paid the tax	Tax paid with challan No. & date
(1)	(2)	(3)	(4)	(5)
By whom sold in the course of interstate trade orcommerce	Date of effecting sale	The name(s) and address(s) of person(s), if any,who had brought and sold the goods before they were sold to thepersons specified in column (6)		
(6)	(7)	(8)		

The above statement is true to the best of my knowledge and belief.

Place.....

Date..... Signature of the dealer claiming the refund of tax

Form 56[See Rules 69 & 70]Notice under Section 6, Section 45(3)(a) of the Madhya Pradesh Commercial Tax Act, 1994To,(Name).....Address.....Registration No. (if any).....You are required under sub-section (1) of Section 6/clause (a) of sub-section (3) of section 45 of the Madhya Pradesh Commercial Tax Act, 1994 to produce before me the following documents and accounts and/or furnish me with the following information at..... (place)..... (date)..... (time) for the period from..... to.....

Seal (Signed).....

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

Form 57[See Rule 69 (2)]Order determining liability to pay tax under the Madhya Pradesh Commercial Tax Act, 1994

Name of the dealer .....

Address .....

Registration Certificate No. (if any) .....

Date from which liability to pay tax under the Madhya Pradesh .....

Commercial Tax Act, 1994 is fixed. ....

The liability to pay tax under the said Act has been determined from the aforesaid date for the reasons given below :

(here give reasons) .....

Signature.....Commercial Tax Officer CircleForm 58[See Rule 72(3)]Requisition for the services of police officerThe Station House Officer.....Whereas, I have reason to believe that the dealer (name)..... of (Address)..... has stored/kept at (address of place)..... goods liable to tax without accounting for them in the books/registers/accounts mentioned by him with a view to their surreptitious sale in order to evade payment of tax and it is proposed to enter and search the said premises at..... and thereafter, if necessary to seize the unaccounted goods, andWhereas I apprehended resistance to such entry, search and seizure.You are requested to render assistance for the said entry, search and seizure on..... (date)..... at..... (time).

Seal

Place..... Signature.....

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

Form 59(See Rule 74)Notice under Section 42 of the Madhya Pradesh Commercial Tax Act, 1994To,Shri.....(Name).....(Address)Registration certificate No (if any)Whereas the account at present kept by you are not sufficiently clear for the verification of your returns, you are hereby directed to maintain your accounts in the manner specified herein (as appended) from the first day of..... If you have any objection to prefer you may do so within a fort-night from the date of service of the notice.

Seal Signature.....

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

Form 60[See Rule 75]Intimation under Section 58 of the MPCT Act, 1994To,The Commercial Tax Officer,.....Circle,I,..... Proprietor/Manager/Director of the Company/Society/Firm/proprietary concern known as..... whose office is situated at..... hereby inform that I am carrying on the business of clearing and forwarding agent under the aforesaid



name. Date..... Signature..... Form 61[See Rule 75]Form of Register to be maintained by a Clearing and forwarding Agent under Section 58 of the Madhya Pradesh Commercial Tax Act, 1994

S. No.	Truck No. if any	RR. No.	Date	Name & address of the consignor	Place from where goods despatched	Name & address of consignee	Description of goods
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

No. of packages	Qty/Weight	Value of goods	Date of Delivery	Name and address of person taking delivery	R.C. No., if any under the Madhya Pradesh Commercial Tax Act, 1994 or Central Sales Tax Act, 1956	Place where goods sent after taking delivery
(9)	(10)	(11)	(12)	(13)	(14)	(15)

Form 62[See Rule 76 (3)]Form of appeal against an order of assessment or penalty or refund under the Madhya Pradesh Commercial Tax Act, 1994 To, The.....

Name of the dealer or person .....

Registration certificate No. ....

Place of business .....

Name of the circle .....

This appeal is being filed against the order of assessment/penalty/refund dated..... passed by..... (here give the name and designation of the authority who passed the order). The order was communicated on.....

## 2. The following particulars are furnished in respect of this appeal:

(A) Period of assessment from.....to.....

(B) Particulars

As admitted by the applicant      As determined by assessing authority

Gross turnover

.....

.....

Taxable turnover

.....

.....

Purchase price liable to purchase tax

.....

.....

(C) Particulars of penalty imposed under Section/Rule

Amount

(i).....

.....

(ii).....

.....

(iii).....

.....

Total.....

(D) The appellant has paid Rs..... before assessment and Rs..... after assessment.

**3. The notice of demand and a certified copy of the order appealed against are attached.**

**4. The appellant has paid out of the total demand of Rs..... a sum of Rs..... as required by clause ( ) of sub-section (4) of Section 61.**

**5. Additional particulars to be furnished in respect of second appeal.**

Following relief has been given : (a) amount of reduction in tax, quantified..... (b) amount of reduction in penalty if quantified..... (c) the relief given has not been quantified but the following relief has been given which has to be quantified by the assessing authority..... OR The first appellate authority made the following enhancement:.....

**6. This appeal is made on the following grounds :**

.....(here enter the grounds on which the appeal is preferred)

**7. The appellant, therefore prays for the following relief:**

.....(here give particulars of the relief sought)

Signed.....

Date..... (To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant)

Appellant named above hereby declared that what is stated herein is true to the best of his information and belief.

Signed.....

Date..... (To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant)

Form 63 [See Rule 76 (4)] Application for revision under Section 62 (1) of the Madhya Pradesh Commercial Tax Act, 1994 To, The.....

Name of the dealer .....

Address .....

Registration certificate No. ....

Name of the circle .....

This application for revision is being filed against the order of assessment/ penalty/refund/appeal or against the order under Section/Rule..... dated..... passed by..... (here give the name and designation of the authority who passed the order). The order was communicated on.....

**2. The following particulars are furnished in respect of this application for revision :**

(A) Period of assessment from.....to.....

(B) Particulars	As admitted by the the applicant	As determined by assessing authority
Gross turnover	.....	.....
Taxable turnover	.....	.....
Purchase price liable to purchase tax	.....	.....
(C) Particulars of penally imposed under Section/Rule	Amount	
(i).....	.....	
(ii).....	.....	
(iii).....	.....	
	Total.....	

(D) The appellant has paid Rs..... before assessment and Rs..... after assessment.

**3. A certify copy of the order against which this revision application is filed is attached. (The notice of demand should also be filed in case the application for revision is against the original order of assessment/penalty).**

**4. Additional particulars (to be furnished where the revision is filed against the first appellate order). In the first appeal preferred by the petitioner, the appeal was dismissed or the following relief has been given.)**

(a) amount of reduction in tax, if quantified.....(b) amount of reduction in penalty, if quantified.....(c) the relief given has not been quantified but the following relief has been given which has to be quantified by the assessing authority :.....OR The first appellate authority has made the following enhancement:.....

**5. The application for revision is made on the following grounds:**

.....(here enter the grounds on which the application is preferred)

**6. The petitioner, therefore, prays for the following relief:**

.....(here give particulars of the relief sought)

Signed.....

Date.....

(To be signed by the applicant or by an agent duly authorised in this behalf by the applicant in writing)

Petitioner named above hereby declare that what is stated herein is true to the best of his information and belief.

Signed.....

Date..... (To be signed by the applicant or by an agent duly authorised in this behalf by the applicant in writing)

Form 64[See Rule 80]Notice to a dealer under section 61 or 62 of the Madhya Pradesh Commercial Tax Act, 1994 to pass on order which affects him prejudiciallyTo,Shri.....Registration No.....Licence No.....Whereas it is proposed to pass an order to the effect mentioned below you are hereby informed that if you wish to prefer any objection against such order, you should attend either personally or by agent duly authorised for the purpose at..... the office of the undersigned at..... on the..... day of....20.....Gist of the order proposed to be passed.....

Seal (Signed).....

Dated.....20 Designation.....

Form 65[See Rule 82(1)]Application for grant of relief under sub-section (7) of Section 62 of the Madhya Pradesh Commercial Tax Act, 1994To,The Secretary to Government,Madhya Pradesh,Commercial Taxes Department, Mantralaya,Bhopal.The applicant..... a dealer holding registration certificate No..... under the M.P. Commercial Tax Act, 1994 and/or registration certificate No..... under the Central Sales Tax Act, 1956, having his place of business at..... in..... circle, hereby apply for grant of relief under the provisions of sub-section (7) of Section 62 of the said Act.

## 2. The particulars of order in respect of which relief is being sought are as follows :

(a)Name and designation of the officer passing the order.....(b)Date of order.....(c)If the order against which relief is sought pertains to an assessment:(i)period of assessment.....(ii)Amount of tax assessed and/or penalty imposed:

Tax      Penalty Total

Rs..... Rs..... Rs.....

(d)Particulars of the order passed, where the order does not relate to assessment of tax and/or imposition of penalty :.....

## 3. Particulars of order passed in appeal and/or version (to be furnished separately for each order):

(a)Name and designation of the appellate/revising authority.....(b)Case No. and date of order.....(c)Relief granted, if any, by the appellate/revising authority.....

**4. (a) Total tax and/or penalty payable as per order of assessment/appeal/revision, where relief being sought is in respect of tax assessed and/or penalty imposed :**

Tax      Penalty Total  
Rs..... Rs..... Rs.....

(b) Total tax paid with challan No..... and date..... (c) Balance of tax and/or penalty payable at the time of making the application:

Tax      Penalty Total  
Rs..... Rs..... Rs.....

(d) Amount of tax and/or penalty paid before making the application (fifty percent of the amount shown against (c) above). (e) If amount shown against (d) above is less than fifty percent of the amount shown against (c) above, reasons for admission of the application on payment of such lesser sum.

**5. Grounds on which relief is sought:**

.....(here state the grounds)

**6. The applicant, therefore, prays for the following reliefs and requests that the State Government may kindly direct the Commissioner to initiate proceedings under sub-section (1) of Section 62 of the Madhya Pradesh Commercial Tax Act, 1994 :**

.....(here give particulars of the relief sought)

Seal                      Signature.....

Dated.....20

Form 66[See Rule 84] Notice under the second proviso to sub-section (1) of Section 71 of the Madhya Pradesh Commercial Tax Act, 1994. To, Shri..... Address..... Registration No..... Where as it appears that in the order/decision dated..... passed/given by..... for the period from .....to..... in your case, there is the following mistake, namely-and whereas it is proposed to rectify the mistake as stated below which will have the effect of enhancing the tax/reducing the amount of refund, you are hereby given notice under the second proviso to sub-section (1) of Section 71 of the Madhya Pradesh Commercial Tax Act, 1994, that if you wish to prefer any objection against the proposed rectification, you should attend either personally or through a person authorised by you in writing in that behalf being a person specified in Section 31 at the office of the undersigned at..... (place) at..... (time) on..... the day of..... Give reasons of rectification proposed to be made-

Seal

Place..... Signature.....

Dated..... Designation.....

Form 67[See Rule 85 (i)]Notice for forfeiture of any amount under Section 73(3) of the Madhya Pradesh Commercial Tax Act, 1994.To,(Name of the Person).....(Address).....(R.C.No. if any).....Whereas I have reason to belief, that during the period from..... to..... you have collected by way of tax a sum of Rs..... in contravention of the provisions of sub-section (1) of Section 73 of the Madhya Pradesh Commercial Tax Act, 1994.Now, therefore, you are hereby directed to attend personally or through a person authorised by you in writing under Section 31 of the said Act at.....(time) on .....(date) and show cause why the sum of Rs..... or such other sum as may be finally determined as collected by you in contravention of the provisions of sub-section (1) of Section 73 of the said Act be forfeited under the provisions of sub-section (3) of that section.

Seal

Place..... Signature.....

Dated..... Designation.....

Form 68[See Rule 85(3)]Application for refund of the unauthorisedly collected amount forfeited under Section 73 of the Madhya Pradesh Commercial Tax Act, 1994To,The Commercial Tax Officer,.....Circle,.....I,..... (Name of the person)..... (address) hereby make an application for refund of a sum of Rs..... unauthorisedly collected from me by..... (Name of the dealer)..... (address) and forfeited by you under sub-section (3) of Section 73 of the Madhya Pradesh Commercial Tax Act, 1994.The amount of Rs... the refund of which is being claimed by me was collected from me by way of tax in respect of the goods..... (description of goods) purchased by me from the aforesaid seller and in support of my claim, I hereby enclose a copy of bill/cash memo No..... dated..... for Rs..... issued by the said seller in respect of the purchase of the aforesaid goods.

Seal

Place..... Signature.....

Dated..... Designation.....

Form 69[See Rule 86(6)]Form of Summons under Section 55 of the Madhya Pradesh Commercial Tax Act, 1994To,.....\*Whereas you attendance is necessary to give evidence/whereas the following documents (there describe the documents in sufficient detail to permit their identification with reasonable certainty) are required with reference to an inquiry under the Madhya Pradesh Commercial Tax Act, 1994..... (here enter in brief the subject of the inquiry) now pending before me, you are hereby summoned to appear in person, to produce, or cause to be produced, the said documents before me on the .....date of .....20..... at (time)..... (and not to depart them until permitted by me).\*Given under my hand and seal this.....day of.....

Place..... Signature.....

Dated..... Designation.....

\*These words should be omitted where the summons is for production of documents only).Form 70[See Rule 90(1)]Intimation regarding the acceptance of composition money under Section 75 of the Madhya Pradesh Commercial Tax Act, 1994Whereas..... (name)..... (Address) holding Registration Certificate No..... is charged with an offence(s) under clause(s)..... of sub-section (1) of section 74 of the Madhya Pradesh Commercial Tax Act, 1994/breach of rule..... of the Madhya Pradesh Vanijyik KarNiyam, 1995 and whereas the said Shri/\*M/s..... request (s)

\*Strike out whichever is not applicable. Copy forwarded to the officer incharge of the Government treasury at..... Copy forwarded to the Commercial Tax Officer..... for information and necessary action

Form 71[See Rule 94 (1)]Application for enrolment as a Tax PractitionerTo,The Commissioner of Commercial Taxes,Madhya Pradesh,IndoreI,..... (Full Name) son of (Father's name) of..... (Full address) hereby apply for enrolment of..... my name as a Tax Practitioner under sub-rule (1) of Rule 94 of the Madhya Pradesh Vanijyik Kar Niyam, 1995.

**2. I declare that I possess the undermentioned qualification specified in sub-section (2) of Section 31 of the Madhya Pradesh Commercial Tax Act, 1994 for which I attach herewith an attested copy of..... (here mention one of the qualifications mentioned in clauses (b)/(c) of sub-section (2) of Section 31 of the said Act)**

**3. I do hereby declare that the above statements are true to the best of my knowledge and belief.**

Place..... Present address (if different from permanentaddress).....

Form 72[See Rule 94(3)]Register of Tax Practitioners enrolled under Section 31(3) of the Madhya Pradesh Commercial Tax Act, 1994

S. No.	Date of application for enrollment	Name of the applicant with father's name and permanent address	Date of enrollment	Enrollment number	Present address of the Practitioners
(1)	(2)	(3)	(4)	(5)	(6)

  

Qualification	Signature of the commissioner	Date of removal of the name	Reasons for removal	Remarks
(7)	(8)	(9)	(10)	(11)

Form 73[See Rule 94(3)]Enrollment CertificateCertified that Shri..... (Full name)..... son of.....(Full Name) of..... (Permanent address) has been enrolled as a Tax Practitioner vide enrollment number ..... with effect from.....

Place..... Signature.....

Dated..... Commissioner of Commercial TaxMadhya Pradesh

Form 74[See Rule 95 (1)]DeclarationI,..... (Name of the dealer)..... (Address), a dealer holding Registration Certificate No..... under the M.P. Commercial Tax Act, 1994, having principal place of business at..... \*and additional place of business at..... hereby declare that during the year commencing on..... and ending on..... \*I shall deal exclusively in goods declared tax free under Section 15 or exempted under Section 17 of the Madhya Pradesh Commercial Tax Act, 1994.OR\*I deal exclusively in tax paid goods/and alongwith tax paid goods, deal in goods declared tax free under Section 15 or wholly exempted under Section 17 of the said Act and my turnover in any year has not exceeded rupees forty lacs.I further declare that if at any time during the said period I desire to deal in any taxable goods/\*my turnover exceeds rupees forty lacs, I shall send an intimation thereof to the appropriate Commercial Tax Officer as required by sub-section (3) of Section 44 of the said Act.

Place.....

Date..... Signature

\*Strike out whichever is not applicable.Form 75[See sub-rule (3) of Rule 73-A]DeclarationUnder Section 45-A of the Madhya Pradesh Commercial Tax Act, 1994 in respect of the goods being imported into or exported out of Madhya Pradesh

Book No..... Sr. No..... Date of issue.....

Name and address of the dealer to whom issued

Registration certificate No. under.....the MadhyaPradesh Vanijyik Kar Adhiniyam Seal of Issuing Authority

- 1 Name and complete address of the consignor or the consignee as the case may be, of the other State .....
- 2 Place from which the goods despatched .....
- 3 Consignors invoice No. and date .....
- 4 Destination (including District) .....
- 5 Brief description of goods .....
- 6 Total quantity and total weight .....
- 7 Total value .....
- 8 (a) Name and address of the carrier (transport company or owner of the vehicle, etc.) and vehicle number .....
- (b) Bilty/LR No. and date .....

I,.....declare that to the best of my knowledge and belief the above statements are true and correct.Place.....Date.....Seal and Signature of the consignor of the goods

Form 75 substituted by Notification No. A-5-4-2000-ST-V (74), dated 16-7-2002.

Earlier to substitution Form 75 reads as under:Form 75[Seesub-rule (3) of Rule



73-A] Declaration Under Section 45-A of the Madhya Pradesh Commercial Tax Act, 1994 in respect of the Goods being imported into or exported out of Madhya Pradesh. { |

Book No.....

S.

No.....

Office of issue.....

Date of

issue.....

Name and address of the dealer to whom issued..... Registration Certificate No. under Vanijyik Kar Adhiniyam..... Seal of issuing authority

**1. (a) Name and complete address of the consignor**

(b) If consignor is a dealer of Madhya Pradesh his registration certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

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

(b) If consignee is a dealer of Madhya Pradesh his registration certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

**3. Name and complete address of the person to whom goods will be delivered in case his consignee is described as self in the declaration.**

**4. Place from which the goods despatched**

**5. Destination (including District)**

**6. Brief description of goods**

**7. Total quantity**

**8. Total weight**

**9. Total value**

**10. Consignor's invoice No. and date**

**11. (a) Name and address of the carrier (transport company or owner of the vehicle etc.)**

(b)Details of the vehicle with its number(c)Name and address of the driver of the vehicle(d)Name and address of the person incharge of the goods(e)Bilty/LR No. and date.....I..... declare that to the best of my knowledge and belief the above statements are true and correct.

Place.....

Date..... Seal and signature of the consignor of the goods

(To be completed in the office of the check post)Time of arrival of the vehicle at the check post.....Time of departure of the vehicle from the check post.....Reasons for abnormal detention of the vehicle at the check post.....

Seal.....

Date..... Signature and designation

[Form 76] [Forms 76-80 inserted by Notification No. F. A-5-4-2002-ST-V(30), dated 20-3-2002.][See sub-rule (2) of Rule 73-B]Notice under sub-section (10) of Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994To,.....(Name of the transporter).....(Address)Whereas you are transporting goods notified under sub-section (4) of Section 45-A, in respect of which :-(a)You have not filed a declaration as required by sub-section (5) of said sectionOR(b)The declaration filed by you under sub-section (5) of Section 45-A in respect of the following goods has been found false/incorrect in respect of their kind/quantity/value at the time of verification of the goods carried in the vehicle and the goods listed in the declaration.(here give particulars of the goods and particulars of the discrepancy noticed)OR(c)In the declaration filed by you under sub-section (5) of Section 45-A the consignor/consignee of the goods is shown to be a dealer registered under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 while the records available with me do not show the existence of any such dealer.Now, therefore, you are called upon to show cause on..... why it should not be presumed that an attempt was being made to facilitate the evasion of tax, in respect of such goods and that why a penalty of Rs..... (in figures).....(in words) should not be imposed upon you.

Seal..... Signature of the Check Post Officer

Date..... Check Post.....

[Form 77] [Forms 76-80 inserted by Notification No. F. A-5-4-2002-ST-V(30), dated 20-3-2002.][See sub-rule (4) of Rule 73-B]Notice for confiscation of goods or the vehicle alongwith the goods Under sub-section (15) of Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994To,.....(Name of the transporter).....(Address)Whereas, a penalty of Rs..... (in figures) ..... (in word) has been imposed upon you under sub-section (12) of Section 45-A vide order dated..... and which has been served on you on.....And that you have failed to deposit the said amount within the prescribed time.Now, therefore, you are called upon to show cause on ..... why the following goods or the vehicle alongwith the goods should not be confiscated and disposed of by way of sale.....(here give details of goods/vehicle)Signature of the Check Post OfficerCheck Post.....[Form 78] [Forms 76-80 inserted by Notification No. F. A-5-4-2002-ST-V(30), dated 20-3-2002.][See sub-rule (6) of Rule 73-B]Order for confiscation of goods or the vehicle alongwith the goods under sub-section (15) of Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994Whereas, a penalty of Rs.....(in figures)..... (in words) has been imposed on..... (Name and address of the transporter) under sub-section (12) of Section 45-A vide order dated.....That the said transporter has failed to

deposit the said amount within the time prescribed for it. Now, therefore, as per the provisions of sub-section (15) of Section 45-A, the following goods or the vehicle alongwith the goods are hereby confiscated and the same shall be disposed of by way of sale.....(here give details of goods/vehicle) Signature of the Check Post Officer Check Post..... Copy forwarded to..... (Name and address of the transporter) for information. Signature of the Check Post Officer Check Post..... [Form 79] [Forms 76-80 inserted by Notification No. F. A-5-4-2002-ST-V(30), dated 20-3-2002.] [See sub-rule (8) of Rule 73-B] Authorisation under sub-section (16) of Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 To, The Check Post Officer..... Check Post I, ..... (Name of the transporter) of ..... (Name of the Transport Company with full address) hereby authorize Shri ..... (Name of the consignor/consignee) who is/are the owner (s) of the goods seized by you to appear before you in the proceedings under sub-section (11) of Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994. Date..... Signature of the transporter [Form 80] [Forms 76-80 inserted by Notification No. F. A-5-4-2002-ST-V(30), dated 20-3-2002.] [See Rule 73-D] Statement showing the particulars of goods transported under Section 45-B of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 To, The..... (Designation of the officer)..... (Address) With reference to your requisition No..... and..... I,..... Proprietor/Manager/Partner/Director of Transport Company/Society/Firm/Proprietary concern known as..... owning vehicle No..... whose office is situated at..... hereby, furnish the following particulars of the goods transported.

1 2

3

- (i) Details of the vehicle with registration No.
- (ii) Name and address of the driver of the vehicle
- (iii) Full Name and address with registration certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, if any of the dealer on whose behalf the goods are consigned.
- (iv) Full name and address of the person actually consigning the goods if he is a person other than the dealer mentioned in (iii) above.
- (v) Full name and address with registration Certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 if any of the dealer on whose behalf the goods are actually consigned.
- (vi) Full name and address of the person taking delivery of the goods
- (vii) Name and address of the person in charge of the goods
- (viii) Place (with district) from which goods despatched
- (ix) Destination (with district)
- (x) Description of goods
- (xi) Quantity or weight
- (xii) Value of the goods
- (xiii) Consignor's invoice No. and date.

I, hereby declare that what is stated above is true to the best of my knowledge and belief.

Date.....

Place..... Signature with designation

[Form 81] [Forms 81-86 have been Inserted by Notification No. F A-5-4-2000-ST-V (44), dated 16-4-2002.] [See sub-rule 2(b) of Rule 73-E] Application for obtaining declaration forms To, The

Commercial Tax Officer,.....Sir,I/\*We, ..... am/\*are carrying on business under the name and style of..... situated at..... (city/town/village)..... Tehsil..... District and holding registration certificate No..... under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

**1. I/\*We request that..... books of declaration Form 75 containing 25/50 Forms in quadruplicate/loose..... forms be supplied to me/\*us, the fee for which I/\*We have paid into the treasury and in support of which I/\*We enclose a treasury receipted Challan in Form 39 bearing No..... date.....for Rs.....**

**2. I/\*We declare that my/\*our Registration certificate mentioned above is in force and has not been cancelled till this date.**

**3. I/\*We further declare that I/\*We am/\*are not in arrears of any dues for any period under any Act.**

I/\*We are in arrears of dues under the Acts the particulars of which are given below:-

Name of the Act    Period    Amount (in rupees)

1.2.3.4.

Signature of Proprietor/Manager/Secretary of the Company/Partner of the firmReceived.....Books containing No. from.....to.....Signature of the dealer or his authorized representative\*Strike out whichever is not applicable.[Form 82] [Forms 81-86 have been Inserted by Notification No. F A-5-4-2000-ST-V (44), dated 16-4-2002.][See sub-rule (3) of Rule 73-E]Register to be maintained by registered dealer who obtain declaration Form 75 from the Commercial Tax Officer

S.No.	Book and S.No. of Form 75	Name and full address of consignor/consignee	Place from where goods dispatched	Destination	Description of goods	No. of packages
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Quantity/Weight	Value of goods (Rupees)	Invoice No. and date	Name and full address of the carrier (transport company or owner of the vehicle)	Truck No.	Bilty No. and date	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

[Form 83] [Forms 81-86 have been Inserted by Notification No. F A-5-4-2000-ST-V (44), dated 16-4-2002.][See sub-rule (4) Rule 73-E]Indemnity BondKnow all men by these presents I ..... S/o ..... registered dealer under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 under the registration No.....(hereinafter called the obligor is/are held and firmly bound upto Governor of

Madhya Pradesh (hereinafter called the Government) in sum of..... Rupees..... (in words) well and truly to be paid to the Government on demand and without demur for which payment to be well and truly made I bind myself and my heirs, executors, administrators, legal representatives and assigns/We bind ourselves, our successors and assigns and the persons for the time being having control over our assets and affairs.Signed this..... day of..... Two thousand and.....Whereas sub-rule (4) of Rule 73-E of the Madhya Pradesh Vanijyik Kar Niyam, 1995 requires that in the event of a blank or a duly completed form of declaration is lost while it is in the custody of the dealer or in transit to the selling/purchasing dealer, to furnish an indemnity bond to the authority from whom the said form was obtained.And whereas the obligor here is such dealer, and whereas the obligor has lost the declaration in \*Form 75 bearing No..... \*which was blank/duly completed, and was issued to him by..... (name and designation of the authority) ..... in respect of the goods mentioned below (hereinafter referred to as the "FORM").

S.No. No. of Bill/Invoice Challan Date Description of goods Quantity Amount

(1) (2) (3) (4) (5) (6)

Now the condition of the above written bond of obligation is such that the obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the obligor) as a result of the misuse of the form pay to the Government on demand and without demur the said sum of Rs..... Rupees..... (in words) and shall otherwise indemnify and keep the Government harmless and indemnified against and from all liabilities incurred by the Government as a result of the misuse of such form. Then the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage/charge, the properties specified in the schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum whenever called upon to do so by the assessing authority.

## Schedule 2

(Give details of the properties mortgage/charged)And these presents also witnesseth that the liability of the obligor hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government or reason by of any change in the constitution of the obligor in cases where the obligor is not an individual.The Government agrees to bear the stamp duty if any, chargeable on these presents.In witness whereof the obligor has set his hand/has caused these presents executed by its authorized representatives, on the day, month and year above written.

Signed by the above named obligor

In the presence of-

1.....

.....

2.....

Obligor's signature

Accepted for and on behalf of the Governor of Madhya Pradesh by name and designation of the officer duly authorised in pursuance of Article 299(1) of the Constitution to accept the bond and on

behalf of the Governor of Madhya Pradesh.

In the presence of-

1.....

2..... (Name and Designation of the Officer)

[Form 84] [Forms 81-86 have been Inserted by Notification No. F A-5-4-2000-ST-V (44), dated 16-4-2002.][See sub-rule (9) of Rule 73-E]Register of issue of Form 75

S. No.	Date	Name and Registration No. of the Dealer	No. of forms issued	Book No./S. No. from... to...	Signature of the dealer	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

[Form 85] [Forms 81-86 have been Inserted by Notification No. F A-5-4-2000-ST-V (44), dated 16-4-2002.][See sub-rule (1) of Rule 73-E]Declaration Under Section 45-A of Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, in respect of vehicle coming from outside the State and bound for outside the State.

### 1. (a) Name and complete address of the consignor

(b)Registration certificate No. under the State Sales Tax law of the appropriate State (if any)

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

(b)Registration certificate No., under the State Sales Tax law of the appropriate State (if any)

### 3. Name and complete address of person to whom Goods will be delivered in case his consignee is described as self in the declaration.

### 4. Place from which the goods dispatched

### 5. Destination (including District)

### 6. Brief description of goods

### 7. Total quantity

### 8. Total weight

### 9. Total value

**10. Consignor's invoice No. and date**

**11. (a) name and address of the carrier (transport company or owner of the vehicle etc.)**

(b) details of the vehicles with its number (c) name and address of the driver of the vehicle (d) name and address of the person in charge of the goods (e) Bilty/LR No. and date

**12. In case of transshipment of goods in transit-**

(a) name and address of the carrier (transport company or owner of the vehicle etc.) (b) Details of the vehicle with its number (c) name and address of the driver of the vehicle (d) name and address of the person in charge of the goods (e) Bilty/LR No. and date (f) [ Name of the exist check post through which the vehicle the vehicle would cross the State border] [Inserted by Notification No. A-5-4-2000-ST-V(63), dated 15-5-2002.] I, ..... declare that to the best of my knowledge and belief the above statements are true and correct.

Place.....

Date..... Seal and signature of the consignor of the goods.

(To be completed in the office of the check post) Time of arrival of the vehicle at the check post..... Time of departure of the vehicle from the check post..... Reasons for abnormal detention of the vehicle at the check post..... Seal Date..... Signature and designation. [Form 86] [Forms 81-86 have been Inserted by Notification No. F A-5-4-2000-ST-V (44), dated 16-4-2002.] [See Rule 73-G] Declaration Under Section 45-A of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 in respect of goods belonging to a person

**1. (a) Name and complete address of the consignor**

(b) Registration certificate number under the State Sales Tax law of the appropriate State (if any)

**2. Name and complete address of the consignee**

**3. Name and complete address of the person to whom goods will be delivered in case his consignee is described as self in the declaration.**

**4. Place from which the goods dispatched.**

**5. Destination (including District)**

**6. Brief description of goods**

**7. Total quantity**

**8. Total weight**

**9. Total value**

**10. Consignor's invoice No. and date**

**11. (a) name and address of the carrier (transport company or owner of the vehicle etc.)**

(b) details of the vehicle with its number (c) name and address of the driver of the vehicle (d) name and address of the person in charge of the goods (e) Bilty/LR No. and date I, ..... declare that to the best of my knowledge and belief the above statements are true and correct.

Place.....

Date..... Seal and signature of the consignor of the goods.

(To be completed in the office of the check post) Time of arrival of the vehicle at the check post..... Time of departure of the vehicle from the check post..... Reasons for abnormal detention of the vehicle at the check post.....

Seal .....

Date..... Signature and designation.

[Form 87] [Inserted by Notification No. Sh, dated 5-12-2002.] [See Rule 73-H] Declaration Under Section 45-E of the Madhya Pradesh Commercial Tax Act, 1994 in respect of the goods being imported into Madhya Pradesh by Rail

**1. (a) Name and complete address of the consignor**

(b) Registration certificate No. (if any)

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

(b) Registration certificate No. under the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994.

**3. Place from which the goods despatched**



**4. Brief description of goods**

**5. Total quantity**

**6. Total weight**

**7. Total value**

**8. Consignors Invoice No. and date**

**9. Railway receipt No. and date**

I,..... declare that to the best of my knowledge and belief the above statements are true and correct. Place..... Date..... Seal and Signature of the consignee of the goods.