

The Central Sales Tax (Registration And Turnover) Rules, 1957

UNION OF INDIA

India

The Central Sales Tax (Registration And Turnover) Rules, 1957

Rule

THE-CENTRAL-SALES-TAX-REGISTRATION-AND-TURNOVER-RULES of 1957

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350.

In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely:-

1. These rules may be called The Central Sales Tax (Registration and Turnover) Rules, 1957.

2. In these rules, unless the context otherwise requires,-

(a)"Act" means the Central Sales Tax Act, 1956 (74 of 1956);(aa)["authorised officer" means an officer authorised by the Central Government under clause (b) of sub-section (4) of section 8;](aaa)["company" means a company as defined in section 3 of the Companies Act, 1956 (1 of 1956) and includes a foreign company within the meaning of section 591 of that Act;] [Inserted by G.S.R. 26(E), dated 1.2.1974.](b)"Form" means a form appended to these rules;(c)"notified authority" means the authority specified under sub-section (1) of section 7;(cc)["prescribed authority" means the authority empowered by the Central Government under [sub-section (2) of section 9] [Inserted by S.R.O. 896, dated 23.9.1958 (w.e.f. 1.10.1958).], or the authority prescribed by a State Government under clause (e) of sub-section (4) of section 13, as the case may be;](d)"section" means a section of the Act;[* * *] [Clause (dd) omitted by G.S.R. 56(E), dated 9.2.1973 (w.e.f.

1.4.1973).](e)"warehouse" means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

3. Certificate of registration .-(1) An application for registration under section 7 shall be made by a dealer to the notified authority in Form A and shall be-

(a)signed by the proprietor of the business, or, in the case of a firm, by one of its partners, or, in the case of a Hindu undivided family, by the karta or manager of the family, or, in the case of a company [* * *], by a director, managing agent or principal officer thereof, or, in the case of a Government, by an officer duly authorised by that Government, or, in the case of any other association of individuals, by the principal officer managing the business, and(b)verified in the manner provided in the said Form A.(2)Where a dealer has more than one place of business within a State, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of business for the purposes of these rules and submit such application to the notified authority specified in respect of the principal place of business so named:Provided that any place so named shall not in any case be different from the place, if any, declared by him to be the principal place of business, by whatever name called, under the general sales tax law of the State.

4.

(1)An application for registration under sub-section (1) of section 7 shall be made not later than thirty days from the date on which the dealer becomes liable to pay tax under the Act.(2)An application for registration under sub-section (2) of section 7 may be made at any time after the commencement of the Act.(3)[A fee of [rupees twenty-five] shall be payable in respect of every application for registration under sub-rule (1) or sub-rule (2); and such fee may be paid in the form of Court-fee stamps/local revenue stamps (for Union Territory of Goa, Daman and Diu).]

5.

(1)When the notified authority is satisfied, after making such enquiry as it thinks necessary, that the particulars contained in the application are correct and complete [and the fee referred to in sub-rule (3) of rule 4 has been paid], it shall register the dealer and grant him a certificate of registration in Form B and also a copy of such certificate for every place of business within the State other than the principal place of business mentioned therein.(2)[When the said authority is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred to in sub-rule (3) of rule 4 has not been paid, he shall reject the application for reasons to be recorded in writing:Provided that before the application is rejected, the applicant shall be given an opportunity of being heard in the matter and, as the case may be, or correcting and completing the said particulars or complying with the requirements of sub-rule (3) of rule 4.] [Inserted by S.R.O. 896, dated 23.9. 1958 (w.e.f. 1.10.1958).]

6. The certificate of registration granted under sub-rule (1) of rule 5 shall be kept at the principal place of business mentioned in such certificate and a copy of such certificate granted under the said sub-rule shall be kept at every place of business within the State other than the principal place of business, mentioned in certificate.

7.

(1)Where a dealer desires the certificate of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the notified authority setting out the specific matters in respect of which he desires such amendment and the reasons therefor, together with the certificate of registration and the copies thereof, if any, granted to him; and such authority may, if satisfied with the reasons given, make such amendments as it thinks necessary, in the certificate of registration and the copies thereof, if any, granted to him.(2)The provisions of rule 6 shall apply in relation to such amended certificate and copies thereof, as they apply in relation to the original certificate and copies thereof.[8(1)Where the certificate of registration granted to a dealer is lost, destroyed, defaced or mutilated, he may on application made in this behalf to the notified authority and payment of a fee of [rupees five] obtain a duplicate copy of such certificate.(2)[The fee payable under sub-rule (1) shall be paid in the form of Court-fee stamps.] [Inserted by S.R.O. 896, dated 23.9.1958 (w.e.f. 1.10.1958).]

9. [Amendment or cancellation of certificate of registration

-(1) A notified authority shall, before amending or cancelling, as the case may be, the certificate of registration of a dealer under sub-section (4) of section 7 give him an opportunity of being heard in the matter.(2)If the certificate of registration is proposed to be amended, the dealer shall forthwith produce to the notified authority the certificate of registration and the copies thereof, if any, granted to him, for having them amended.(3)If the certificate of registration is cancelled, the dealer shall forthwith surrender to the notified authority the certificate of registration and the copies thereof, if any, granted to him.]

10. If any dealer desires to apply under sub-section (5) of section 7 for the cancellation of his registration, he shall submit within the time specified in that sub-section to the notified authority an application in that behalf together with the certificate of registration and copies thereof, if any, granted to him; and such application shall be dealt with in accordance with the provisions of that sub-section.

11. Determination of turnover .-(1) The period of turnover in relation to any dealer liable to pay tax under this Act shall be the same as the period in respect of which he is liable to submit returns under the general sales tax law

of the appropriate State:

Provided that in relation to a dealer who is not liable to submit returns under the general sales tax law of the appropriate State, the period of turnover shall be a quarter ending on the 30th June, 30th September, 31st December and 31st March, as the case may be, in a financial year.[* * *][12(1)The declaration and the certificate referred to in sub-section (4) of section 8 shall be in Forms C and D respectively:[Provided that Form C in force before the commencement of the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1974, or before the commencement of the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1976, may also be used upto the 31st December, [1980] with suitable modifications:][* * *] [Second proviso omitted by G.S.R. 695(E), dated 20.11.1998 (w.e.f. 20.11.1998).] [Provided further that a single declaration may cover all transactions of sale, which take place in a quarter of a financial year between the same two dealers:Provided also that where, in the case of any transaction of sale, the delivery of goods is spread over to different quarters in a financial year or of different financial years, it shall be necessary to furnish a separate declaration or certificate in respect of goods delivered in each quarter of a financial year.] [Substituted by G.S.R. 588(E), dated 16.9.2005 (w.e.f. 1.10.2005).](2)[Where a blank or duly completed form of declaration is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer shall furnish in respect of every such form so lost an indemnity bond [in Form G] [Substituted by S.R.O. 2017, dated 4.11.1968 (w.e.f. 1.12.1969).] to the notified authority from whom the said form was obtained, for such sum as the said authority may having regard to the circumstances of the case, fix. Such indemnity bond shall be furnished by the selling dealer to the notified authority of his State if a duly completed form of declaration received by him is lost, whether such loss occurs while it is in his custody or while it is in transit to the notified authority of his State:][Provided that where more than one form of declaration is lost, the purchasing dealer or the selling dealer, as the case may be, may furnish one such indemnity bond to cover all the forms of declarations so lost.] [Inserted by G.S.R. 896, dated 23.9.1958 (w.e.f. 1.10.1958) and also see G.S.R. 2017, dated 4.11.1968 (w.e.f. 1.12.1968).](3)[Where a declaration form furnished by the dealer purchasing the goods or the certificate furnished by the Government has been lost, the dealer selling the goods, may demand from the dealer who purchased the goods or, as the case may be, from the Government, which purchased the goods, a duplicate of such form or certificate, and the same shall be furnished with the following declaration recorded in red ink and signed by the dealer or authorised officer or the Government, as the case may be, on all the three portions of such form or certificate:-"I hereby declare that this is the duplicate of the declaration form/certificate No.....signed on.....and issued to.....who is registered dealer of.....(State) and whose registration certificate number is"] [[Substituted by S.R.O. 2017, dated 4.11.1968 (w.e.f. 1.12.1968).]](4)[The certificate referred to in sub-section (2) of section 6 shall be in Form EI or Form EII, as the case may be.] [Inserted by S.R.O. 890, dated 23.9.1958 (w.e.f. 1.10.1958) and also see G.S.R. 2017, dated 4.11.1968 (w.e.f. 1.12.1968).](5)[The declaration referred to in sub-section (1) of section 6-A shall be in Form F:] [Inserted by G.S.R. 56(E), dated 9.2.1973 (w.e.f. 1.4.1973).] [Provided that a single declaration may cover transfer of goods, by a dealer, to any other place of his business or to his agent or principal, as the case may be, effected during a period of one calendar month:-Provided further that if the space provided in Form F is not sufficient for making the entries, the particulars specified in Form F may be given in separate annexures attached to that form so long as it is

indicated in the form that the annexures form part thereof and every such annexure is also signed by the person signing the declaration in Form F: Provided further that Form F in force/before the commencement of the Central Sales Tax (Registration and Turnover) (Second Amendment) Rules, 1973 may continue to be used up to 31st day of December, [1980] [Inserted by G.S.R. 519(E), dated 13.12.1973.] with suitable modifications.](6)[Form C referred to in sub-rule (1), or as the case may be Form F referred to in sub-rule (5), shall be the one obtained by the purchasing dealer or, as the case may be, the transferee in the State in which the goods covered by such form are delivered.] [Inserted by G.S.R. 56(E), dated 9.2.1973 (w.e.f. 1.4.1973).][Explanation .-Where, by reason of the purchasing dealer not being registered under section 7 in the State in which the goods covered by Form C referred to in sub-rule (1) are delivered, he is not able to obtain the said form in that State, Form C may be the one obtained by him in the State in which he is registered under the said section.] [Inserted by G.S.R. 26(E), dated 1.2.1974.](7)[The declaration in Form C or Form F or the certificate in Form E-I or Form E-II shall be furnished to the prescribed authority within three months after the end of the period to which the declaration or the certificate relates: Provided that if the prescribed authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, that authority may allow such declaration or certificate to be furnished within such further time as that authority may permit.] [Substituted by G.S.R. 588(E), dated 16.9.2005 (w.e.f. 1.10.2005).](8)[(a) The person referred to in clause (a) of sub-rule (1) of rule 3 shall alone be competent to sign the declaration in Form C or Form F or the certificate in Form EI or Form EII] [Inserted by G.S.R. 56(E), dated 9.2.1973 (w.e.f. 1.4.1973).]:[Provided that where such person is a proprietor of any business or a partner of a firm or a karta or manager of a Hindu undivided family, any other person authorised by him in writing may also sign such declaration or certificate:] [Substituted by G.S.R. 26(E), dated 1.2.1974.][Provided further that in the case of a company such declaration or certificate can also be signed by any other officer of the company authorised under the Memorandum or Articles of Association of the company or under any other special or general resolution of the company or under a resolution passed by the Board of Directors of the company, to authenticate any document on behalf of such company.] [Inserted by G.S.R. 519(E), dated 13.12.1973.](b)[Such person shall signify on such declaration or certificate his status and shall make a verification in the manner provided in such declaration or certificate.] [Inserted by G.S.R. 26(E), dated 1.2.1974.](9)[(a)] [Renumbered by G.S.R. 395(E), dated 14.4.1987 (w.e.f. 14.4.1987).] The provisions of [* * *] [Substituted by G.S.R. 640, dated 23.4.1979.] sub-rule (2)] and sub-rule (3) shall, with necessary modifications, apply to the declaration in Form F or the certificate in Form EI or Form EII.](b)[The provisions of the second and third provisos to sub-rule (1) shall, with necessary modifications, apply to certificates in Form EI or Form EII.] [Inserted by G.S.R. 395(E), dated 14.4.1987.](10)[[(a) The declaration referred to in sub-section (4) of section 5 shall be in Form H and shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority.] [Inserted by G.S.R. 762(E), dated 17.12.1977.][* * *] [Proviso omitted by G.S.R. 431(E), dated 23.5.2003 (w.e.f. 23.5.2003). Earlier proviso inserted by G.S.R. 36(E), dated 16.1.2003 (w.e.f. 16.1.2003).](b)[The provisions of the rules framed by the respective State Governments under sub-sections (3), (4) and (5) of section 13 relating to authority from whom and the conditions subject to which any form of certificate in Form H may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which any such forms may be used and any such certificate may be furnished insofar as they apply to declaration in Form C prescribed under

these rules shall mutatis mutandis apply to certificate in Form H.] [Inserted by G.S.R. 762(E), dated 17.12.1977.](11)[The declaration referred to in sub-section (8) of section 8 of the Act, shall be in Form I.] [Substituted by G.S.R. 374(E), dated 7.6.2005 (w.e.f. 7.6.2005).][(11-A) The certificate referred to in sub-section (4) of section 6 shall be in Form J and shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority.] [Inserted by G.S.R. 469(E), dated 14.7.2005 (w.e.f. 14.7.2005).](12)[If any person commits a breach of any of these rules, he shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.] [Inserted by G.S.R. 56(E), dated 9.2.1973 (w.e.f. 1.4.1973).]

13. [Prescription of goods for certain purposes

.-The goods referred to in clause (b) of sub-section (3) of section 8 which a registered dealer may purchase shall be goods intended for use by him as raw material processing materials, machinery, plant, equipment, tools, stores, spare parts, accessories, fuel, or lubricants, in the manufacture or processing of goods for sale or [in the telecommunications network or] in mining, or in the generation or distribution of electricity or any other form of power.]

14. [

If any person commits a breach of any of these rules, he shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.]FORMSFORM A(See rule 3)Application For Registration Under Section 7(1)/7(2) Of The Central Sales Tax Act, 1956To.....I....., son of....., on behalf of the dealer carrying on the business known aswithin the State of hereby apply for a certificate of registration under Section 7(1)/7(2) of the Central Sales Tax Act, 1956, and give the following particulars for this purpose :-

1. Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.
Status or relationship of person who makes this
2. application (e.g. manager, partner, proprietor, director, officer-in-charge of the Government business)
3. Name of the principal place of business in the said State and address thereof.
4. Name(s) of the other place (s) in the said State in which business is carried on and address of every such place.
Complete list of the warehouses in the said State in which
5. the goods relating to the business are warehouses and address of every such warehouse.
6. List of the places of business in each of the other States together with the address of every such place (if separate

application for registration has been made or separate registration obtained under the Central Sales Tax Act, 1956, in respect of any such place of business, particulars thereof should be given in details).

7. The business is :-
wholly
mainly
partly
partly
partly
8. Particulars relating to registration, license, permission, etc., issued under any law for the time being in force of the dealer.
9. We are member of
*
10. We keep our accounts in languages and script
11. ** Names(s) and address(es) of the proprietor of the business/partners of the business/all person having any interest in the business together with their age, father's name, etc.

Sl. No.	Name in full	Father's\husband's name	Age	Extent of interest in the business	Present Address a	
1	2	3	4	5	6	7

12. Business in respect of which this application is made, was first started, on.....
13. The first sale in the course of inter-state trade was effected on.....
14. We observe the \$..... calendar and for purposes of accounts our year runs from the (English date) #..... day of (Indian date) #..... day of to the (English date/Indian date) day of

15. We make up our accounts of sales to date at the end of every month/quarter/half year/year.

The following goods or classes of goods are purchased by

16. the dealer in the course of inter-state trade or commerce for -

(a) resale.....

(b) use in the manufacture or process of goods for sale

(c) use in mining.....

(d) use in the generation or distribution of electricity or any other form of power.

(e) use in the packing of goods for sale/resale.]

We manufacture, process, or extract in mining the

17. following classes of goods or generate or distribute the following form of power, namely:-

18. The above statements are true to the best of my knowledge and belief.

Name of the Applicant in full.....

.....

Signature.....

Status in relation to the dealer.....

* Here enter the name of the Chamber of Commerce, Trade Association or Commercial body of which the dealer is a member.** To be filled in if the applicant is not a company.*** Signature of each of the persons concerned should be obtained and attested.\$ Enter here English, Bengali, Fasli, Hijra, Marwari, or other calendar followed.# In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English calendar.FORM B[See rule 5(1)]Certificate Of RegistrationNo(Central)This is to certify that.....whose principal place of business within the State of.....is situated at.....has been registered as a dealer under section 7(1)/7(2) of the Central Sales Tax Act, 1956.The business is:wholly [Enter here whether business is wholly agriculture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering, etc., or any combination of two or more of them.]mainlypartlypartlypartly[The class(es) of goods specified for the purposes of sub-sections (1) and (3) of section 8 of the said Act is/are as follows and the sales of these goods in the course of inter-State trade to the dealer shall be taxable at the rate specified in that sub-section subject to the provisions of sub-section (4) of the said section:-(a)for re-sale(b)for use in manufacture or processing of goods for sale(c)for use in mining(d)for use in the generation or distribution of electricity or any other form of power(e)for use in the packing of goods for sale/resale.The dealer manufactures, processes, or extracts in mining the following classes of goods or generates or distributes the following form of power, namely:-.....

.....] [Substituted by S.R.O. 896, dated 23-9-1958 (w.e.f. 1-10-1958).]The dealer's year for the purpose of accounts runs from.....day oftotheday of.....The dealer has no additional place of business/has additional place(s) of business as stated below:(a)in the State of registration(b)in other States.The dealer keeps warehouses at the following places within the State of registration:-(1)(2)(3)This certificate is valid fromuntil cancelled.Signed.....(Notified authority)Date(Seal)

COUNTERFOIL

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES,1957

1[FORM C

FORM OF DECLARATION

[See rule 12(1)]

Name of issuing State _____

Office of issue _____

Date of issue _____

Name of the purchasing dealer to whom issued along with his Registration Certificate

No. _____

Date from which registration is valid _____

Serial No _____

Seal of Issuing Authority

To

.....*(Seller)

.....

Certified that the goods

1[**Ordered for in our purchase Order

No. _____ dated

_____ and supplied as per Bill/Cash

memo/[challan No _____ dated

_____ as stated below ***

purchased from you as per Bill/Cash Memo/] Challan

No. _____ dated

_____ as stated below*** supplied under

your challan No _____ dated

_____ are for**resale

use in manufacture/processing of goods for sale use in

mining use in manufacture/processing of goods for sale use

DUPLICATE

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES,1957

1[FORM C

FORM OF DECLARATION

[See rule 12(1)]

Name of issuing State _____

Office of issue _____

Date of issue _____

Name of the purchasing dealer to whom issued with his Registration Certificate

No. _____

Date from which registration is valid _____

Serial No _____

Seal of Issuing Authority

To

.....*(Seller)

.....

Certified that the goods

1[**Ordered for in our purchase Order

No. _____ dated

_____ and supplied as per Bill/Cash

memo/[challan No _____ dated

_____ as stated below ***

purchased from you as per Bill/Cash Memo/] C

No. _____ dated

_____ as stated below*** sup

under your challan No _____ da

_____ are for**resale

use in manufacture/processing of goods for sale

mining use in manufacture/processing of goods for sale

in mining

use in generation/distribution of power

Packing of goods for sale/resale and are covered by my/our registration certificate No.Dated issued under the Central Sales Tax Act,1956.

(a) ** It is further certified that I/We am/are not registered under Section 7 of the said Act in the State of..... in which the goods covered by this Form are/will be delivered.

Name and address of the purchasing dealer in full.....

Date.....

[The above statements are true to the best of my knowledge and belief.

.....

(Signature)

(Name of the person signing the declaration).

(Status of the person signing the declaration in relation to the dealer)]

[Name and address of the seller with name of the State.]

**Strike out whichever is not applicable.

*** Particulars of Bill/Cash Memo/Challan

Date..... No.....

Amount.....

(Note.- To be retained by the purchasing dealer).]

COUNTERFOIL

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES, 1957

[FORM D

FORM OF CERTIFICATE FOR MAKING GOVERNMENT PURCHASE

[See rule 12(1)]

(To be used when making purchases by Government not being a registered dealer)

Central Government/Name of the State Government

Name of Issuing Ministry/Department_____

use in mining

use in generation/distribution of power

Packing of goods for sale/resale and are covered by my/our registration certificate No.Dated issued under the Central Sales Tax Act,1956.

(a) ** It is further certified that I/We am/are not registered under Section 7 of the said Act in the State of..... in which the goods covered by this Form are/will be delivered.

Name and address of the purchasing dealer in full.....

Date.....

[The above statements are true to the best of my knowledge and belief.

.....

(Signature)

(Name of the person signing the declaration).

(Status of the person signing the declaration in relation to the dealer)]

[Name and address of the seller with name of the State.]

**Strike out whichever is not applicable.

*** Particulars of Bill/Cash Memo/Challan

Date..... No.....

Amount.....

(Note.- To be retained by the purchasing dealer).]

DUPLICATE

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES, 1957

[FORM D

FORM OF CERTIFICATE FOR MAKING GOVERNMENT PURCHASES

[See rule 12(1)]

(To be used when making purchases by Government not being a registered dealer)

Central Government/Name of the State Government

Name of Issuing Ministry/Department_____

Name and address of office of issue _____

To _____

_____(Seller)

Certified that the goods

**Ordered for in our purchase Order No _____

Dated _____

Purchased from you as per bill/Cash Memo stated below**

Supplied under your Challan No _____

Dated _____

Are purchased by or on behalf of the Government
of _____

Date _____ Signature _____

Designation of the Authorised Officer of the Government

Seal of the Duly Authorised Officer of the Government

Date _____ No _____ Amount _____

*Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

***Particulars of Bill/Cash Memo

(Note.-To be retained by the authorized officer).]

COUNTERFOIL

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES, 1957

[FORM E1

CERTIFICATE UNDER SUB-SECTION(2) OF SECTION 6

[See rule 12(4)]

Name of State _____

Serial No. _____

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under Section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under Section 8(b)].

A. Name of the selling dealer

Name and address of office of issue _____

To _____

Certified that the goods

**Ordered for in our purchase Order No _____

Dated _____

Purchased from you as per bill/Cash Memo stated below**

Supplied under your Challan No _____

Dated _____

Are purchased by or on behalf of the Government
of _____

Date _____ Signature _____

Designation of the Authorised Officer of the Government

Seal of the Duly Authorised Officer of the Government

Date _____ No _____ Amount _____

*Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

***Particulars of Bill/Cash Memo

(Note.-To be retained by the selling dealer).

DUPLICATE

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES, 1957

[FORM E1

CERTIFICATE UNDER SUB-SECTION(2) OF SECTION 6

[See rule 12(4)]

Name of State _____

Serial No. _____

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under Section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under Section 8(b)].

A. Name of the selling dealer

B. (i) Name of the purchasing dealer

(ii) Address (with State)

C. (i) Name of the place and State in which movement commenced

(ii) Name of place and State to which the goods have been consigned by the Signatory

D. (i) Invoice No. and date

(ii) Description, quantity and value of goods

(iii) No. and date of the declaration form C received from purchasing dealer with name of State of issue

(iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport

I/We the selling dealer mentioned above do certify that I/We am/are registered under the Act and am/are holding registration certificate No. dated in the State of

I/We further certify that (i) I/We will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2-A) [or in pursuance to any exemption or concession granted under sub-Section (5)] of Section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of

B. (i) Name of the purchasing dealer

(ii) Address (with State)

C. (i) Name of the place and State in which movement commenced

(ii) Name of place and State to which the goods have been consigned by the Signatory

D. (i) Invoice No. and date

(ii) Description, quantity and value of goods

(iii) No. and date of the declaration form C received from purchasing dealer with name of State of issue

(iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport

I/We the selling dealer mentioned above do certify that I/We am/are registered under the Act and am/are holding registration certificate No. dated in the State of

I/We further certify that (i) I/We will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2-A) [or in pursuance to any exemption or concession granted under sub-Section (5)] of Section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of

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

(Signature)

(Name of the person signing the certificate)

(Place)

(Status of the person signing the certificate in relation to the dealer)]

Dated_____

Address (with name of the State)_____

(Note.- To be retained by the dealer issuing the certificate).]

[Explanation.-In this form, item D(iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of Section 6.]

COUNTERFOIL

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES, 1957

Name of the State_____

Serial No._____

[FORM EII

CERTIFICATE UNDER SUB-SECTION(2) OF SECTION 6

[See rule 12(4)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2)(a) or second or subsequent transferor in the series of sales referred to in Section 6(2)(b)].

A. Name of the dealer effecting a sale by transfer of the documents of title to the goods _____

B. (i) Name of the purchasing dealer_____

(ii) Address (with name of State)_____

C. (i) Name of the place and State in which movement commenced_____

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

(Signature)

(Name of the person signing the certificate)

(Place)

(Status of the person signing the certificate in relation to the dealer)]

Dated_____

Address (with name of the State)_____

(Note.- To be retained by the dealer issuing the certificate).]

[Explanation.-In this form, item D(iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of Section 6.]

DUPLICATE

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES, 1957

Name of the State_____

Serial No._____

[FORM EII

CERTIFICATE UNDER SUB-SECTION(2) OF SECTION 6

[See rule 12(4)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2)(a) or second or subsequent transferor in the series of sales referred to in Section 6(2)(b)].

A. Name of the dealer effecting a sale by transfer of the documents of title to the goods _____

B. (i) Name of the purchasing dealer_____

(ii) Address (with name of State)_____

C. (i) Name of the place and State in which movement commenced_____

(ii) Name of place and State to which the goods have been consigned _____

D. (i) Invoice No. and date _____

(ii) Description, quantity and value of goods _____

(iii) No. and date of the declaration form C received from purchasing dealer with name of State of issue _____

(iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport _____

I/We the selling dealers do certify that :-

(a) I am/We are registered under the Act and am/are holding registration certificate No. _____ date _____ in the State of _____

(b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above against a certificate No. _____ in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;

(c) the dealer from whom I/We purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-Section (2-A) [or in pursuance to any exemption or concession granted under sub-section (5)] of Section 8.

[The above statements are true to the best of my knowledge and belief.

(Signature)

(ii) Name of place and State to which the goods have been consigned _____

D. (i) Invoice No. and date _____

(ii) Description, quantity and value of goods _____

(iii) No. and date of the declaration form C received from purchasing dealer with name of State of issue _____

(iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport _____

I/We the selling dealers do certify that :-

(a) I am/We are registered under the Act and am/are holding registration certificate No. _____ date _____ in the State of _____

(b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above against a certificate No. _____ in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;

(c) the dealer from whom I/We purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-Section (2-A) [or in pursuance to any exemption or concession granted under sub-section (5)] of Section 8.

[The above statements are true to the best of my knowledge and belief.

(Signature)

(Name of the person signing the certificate)

(Place)

(Status of the person signing the certificate in relation to the dealer)]

Dated_____

Address (with name of the State)_____

(Note.- To be retained by the dealer issuing the certificate).]

[Explanation 1].-In this Form, "transferor" means any person who effects a sale in the mode referred to in clause (b) of Section 3.]

[Explanation. 2.-In this form, item D(iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of Section 6.]

COUNTERFOIL

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES, 1957

Name of the State_____

Serial No._____

[FORM F

FORM OF DECLARATION TO BE ISSUED BY THE TRANSFEREE

[See rule 12(5)]

Serial No._____

Name of issuing State_____

Office of issue_____

Date of issue_____

Name and address of the person to whom issued alongwith his Registration Certificate No_____

Dated from which registration is valid_____

Seal of Issuing Authority

To

_____(Transferor)

Registration Certificate No. of the Transferor_____

Certified that the goods transferred to me/us as per details below have been received and duly account for.

Description of the goods sent_____

(Name of the person signing the certificate)

(Place)

(Status of the person signing the certificate in relation to the dealer)]

Dated_____

Address (with name of the State)_____

(Note.- To be retained by the dealer receiving the certificate).]

[Explanation 1].-In this Form, "transferor" means any person who effects a sale in the mode referred to in clause (b) of Section 3.]

[Explanation. 2.-In this form, item D(iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of Section 6.]

DUPLICATE

THE CENTRAL SALES TAX

(REGISTRATION AND TURNOVER) RULES, 1957

Name of the State_____

Serial No._____

[FORM F

FORM OF DECLARATION TO BE ISSUED BY THE TRANSFEREE

[See rule 12(5)]

Serial No._____

Name of issuing State_____

Office of issue_____

Date of issue_____

Name and address of the person to whom issued alongwith his Registration Certificate No_____

Dated from which registration is valid_____

Seal of Issuing Authority

To

_____(Transferor)

Registration Certificate No. of the Transferor_____

Certified that the goods transferred to me/us as per details below have been received and duly account for.

Description of the goods sent_____

Quantity or weight _____
 Value of the goods _____
 Number and date of invoice [or challan or any other documents under which goods were sent].
 Name of Railway.Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's office from where the goods were dispatched

Quantity or weight _____
 Value of the goods _____
 Number and date of invoice[or challan or a under which goods were sent].
 Name of Railway.Steamer or Ferry Station Office or Road Transport Company's office goods were dispatched

No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other documents indicating the means of transport _____
 Date on which delivery was taken by the transferee _____
 The above statements are true to the best of my knowledge and belief.

No. and date of Railway Receipt or Postal Receipt with trip sheet of lorry or any other indicating the means of transport _____
 Date on which delivery was taken by the transferee _____
 The above statements are true to the best of belief.

 (Signature)
 (Name of the person signing the declaration)
 *(Status of the person signing the declaration in relation to the transferee).
 *(Status of the person signing the declaration in relation to the transferor).
 Date _____
 *Strike out whichever is not applicable.

 (Signature)
 (Name of the person signing the declaration)
 *(Status of the person signing the declaration transferee).
 *(Status of the person signing the declaration transferor).
 Date _____
 *Strike out whichever is not applicable.

(Note.-To be retained by the transferee).

(Note.-To be retained by the transferor).

FORM GForm Of Indemnity Bond[See rules 12(2) and 12(9)]Know All Men By These Presents That [I,..... s/o....., registered dealer under the Central Sales Tax Act, 1956 under registration Nodated.....in the State of...../[We/M/s/a firm/a company registered under the laws of India and having its registered office atregistered dealers under the Central Sales Tax Act, 1956 under registration Noin the State of] [Inserted by G.S.R. 962 (E), dated 30-12-1976.] (hereinafter called the Obligor) [is] [Inserted by G.S.R. 962 (E), dated 30-12-1976.]/[are] [Inserted by G.S.R. 962 (E), dated 30-12-1976.] held and firmly bound unto the President of India/Governor of(hereinafter called the Government) in the sum of(Rupees.....) well and truly to be paid to the Government on demand (in words) 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] [Inserted by G.S.R. 962 (E), dated 30-12-1976.]Signed this.....day of.....two

thousand.....Whereas sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 requires that in the event a blank or a duly completed form of declaration is lost while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer and as the case may be also a selling dealer each to furnish an indemnity bond to, in the case of purchasing dealer, the notified authority from whom the said form was obtained and in the case of a selling dealer, the notified authority of his State. And Whereas the Obligor herein is such [purchasing] [Inserted by G.S.R. 962 (E), dated 30-12-1976.] dealer/[selling] [Inserted by G.S.R. 962 (E), dated 30-12-1976.] dealer. And Whereas the Obligor has lost the declaration in [Form C/Form F/the certificate in Form EI/Form EII] [Inserted by G.S.R. 962 (E), dated 30-12-1976.], bearing No[which was blank/duly completed] [Inserted by G.S.R. 962 (E), dated 30-12-1976.], and was issued to him by(name and designation of the authority).....[which was issued to him by(name and designation of the authority)] [Inserted by G.S.R. 962 (E), dated 30-12-1976.].....and sent to(selling dealer)/[received by him from(name of the purchasing dealer)] [Inserted by G.S.R. 962 (E), dated 30-12-1976.] and sent to.....(notified authority of the selling dealer's State) in respect of the goods mentioned below (hereinafter referred to as the "Form").

Sl. No.	No. of Bill/Invoice/Challan	Date	Description of Goods	Quantity	Amount
---------	-----------------------------	------	----------------------	----------	--------

Now the conditions of the above written bond or 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]. [Inserted by G.S.R. 962 (E), dated 30-12-1976.]

Schedule

(Give details of properties mortgaged/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 by reason 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] [Inserted by G.S.R. 962 (E), dated 30-12-1976.] presents executed by its authorised representatives, on the day, month and year above written. Signed by the above named Obligor In presence of:

1.

2.

.....(Obligor's signature)Accepted for and on behalf of the President of India/Governor ofby name and designation of the Officer duly authorised in pursuance of article 299(1) of the Constitution, to accept the bond for and on behalf of the President of India/Governor ofIn presence of:

1.

2.

.....Name and Designation of the OfficerCounterfoil[FORM H
[Inserted by G.S.R. 762(E), dated 17th December, 1977]Certificate of Export[See rules 12(10)]

Sl. No.

Name of issuing State

Office of issue

Date of issue

Name and complete address of the exporter..... Registration

No. of the exporter under theCentral Sales-tax Act, 1956, if any.

To

.....

.....

(Name and complete address of the Seller.)

Sales-tax registration No. of the seller —

(a) under the relevant Statesales-tax law

.....

(b) under the Central Sales-taxAct, 1956

.....

Certificate I. - Certified that the goods [the particulars whereof have been specified in items (1) and (2) of the Schedule below supplied in pursuance of our purchase order No. dated
purchased from you as per bill/cash memo/challan No. dated for Rs.
have been sold by me/us in the course of export out of the territory of India, as per details given in
items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us
after, and for the purpose of complying with, the agreement or order No. dated for or in
relation to such export.Certificate II. - It is further certified that non-liability to tax under the
Central Sales-tax Act, 1956, in respect of goods referred to in Certificate I has not been claimed from
any other person and that no other certificate for such non-liability has been issued to any other

person in India in respect of those goods. Certificate III. - It is further certified that in case the goods covered by this certificate are re-imported into India by me/us after their export, I/we undertake to inform the sales-tax authority of the person to whom this certificate has been supplied, about the fact of such re-import within a period of one month from the date of re-import of the said goods into India. The Schedule A - Particulars of goods (1) Description of goods (2) Quantity of goods B - Details regarding export (3) Name of airport, seaport or land customs station through which the goods have been exported. (4) Name of the airlines/ship/railway/goods vehicle or other means of transport through which the export has taken place (5) Number and date of air-consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (certified copy of the such air-consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed). (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above Verification The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom. Signature with date Name of the person signing the Certificate Status of the person signing the certificate in relation to the exporter Note. - To be retained by the exporter. Duplicate FORM H Certificate of Export [See rules 12(10)]

Sl. No.

Name of issuing State

.....

Seal of the issuing
authority

Office of issue

Date of issue

Name and complete address of the exporter Registration

No. of the exporter under the Central Sales-tax Act, 1956, if any.

To

.....

.....

(Name and complete address of the Seller.)

Sales-tax registration No. of the seller —

(a) under the relevant States sales-tax law

.....

(b) under the Central Sales-tax Act, 1956

.....

Certificate I. - Certified that the goods [the particulars whereof have been specified in items (1) and (2) of the Schedule below supplied in pursuance of our purchase order No. dated purchased from you as per bill/cash memo/challan No. dated for Rs. have been sold by me/us in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No. dated for or in relation to such export. Certificate II. - It is further certified that non-liability to tax under the Central Sales-tax Act, 1956, in respect of goods referred to in Certificate I has not been claimed from

any other person and that no other certificate for such non-liability has been issued to any other person in India in respect of those goods. Certificate III. - It is further certified that in case the goods covered by this certificate are re-imported into India by me/us after their export, I/we undertake to inform the sales-tax authority of the person to whom this certificate has been supplied, about the fact of such re-import within a period of one month from the date of re-import of the said goods into India. The Schedule A - Particulars of goods (1) Description of goods (2) Quantity of goods B - Details regarding export (3) Name of airport, seaport or land customs station through which the goods have been exported. (4) Name of the airlines/ship/railway/goods vehicle or other means of transport through which the export has taken place (5) Number and date of air-consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (certified copy of the such air-consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed). (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above Verification The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom. Signature with date Name of the person signing the Certificate Status of the person signing the certificate in relation to the exporter Note. - To be retained by the exporter. Original FORM H Certificate of Export [See rules 12(10)]

Sl. No.

.....

Name of issuing State

Seal of the issuing
authority

Office of issue

Date of issue

Name and complete address of the exporter Registration

No. of the exporter under the Central Sales-tax Act, 1956, if any.

To

.....

.....

(Name and complete address of the Seller.)

Sales-tax registration No. of the seller —

(a) under the relevant States sales-tax law

.....

(b) under the Central Sales-tax Act, 1956

.....

Certificate I. - Certified that the goods [the particulars whereof have been specified in items (1) and (2) of the Schedule below supplied in pursuance of our purchase order No. dated purchased from you as per bill/cash memo/challan No. dated for Rs. have been sold by me/us in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No. dated for or in relation to such export. Certificate II. - It is further certified that non-liability to tax under the

Central Sales-tax Act, 1956, in respect of goods referred to in Certificate I has not been claimed from any other person and that no other certificate for such non-liability has been issued to any other person in India in respect of those goods. Certificate III. - It is further certified that in case the goods covered by this certificate are re-imported into India by me/us after their export, I/we undertake to inform the sales-tax authority of the person to whom this certificate has been supplied, about the fact of such re-import within a period of one month from the date of re-import of the said goods into India. The Schedule A - Particulars of goods (1) Description of goods (2) Quantity of goods B - Details regarding export (3) Name of airport, seaport or land customs station through which the goods have been exported. (4) Name of the airlines/ship/railway/goods vehicle or other means of transport through which the export has taken place (5) Number and date of air-consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (certified copy of the such air-consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed). (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above Verification The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom. Signature with date Name of the person signing the Certificate Status of the person signing the certificate in relation to the exporter Note. - To be retained by the exporter. [FORM I] [Inserted by Notification No. G.S.R. 431(E), dated 23.5.2003 (w.e.f. 28.2.1957)] [See section 8(8) and Rules 12(11)]

COUNTERFOIL The Central
Sales Tax (Registration and Turnover)
Rules, 1957 Form I

DUPLICATE The Central Sales
Tax (Registration and
Turnover) Rules, 1957 Form I

ORIGINAL
The Central
Sales Tax
(Registration
and
Turnover) Rules,
1957 Form I

Serial No.....

Name of Issuing State

Office of issue

SEAL OF THE ISSUING AUTHORITY

Date of Issue

1.

(a) Name of the SEZ dealer

(b) Registration No. _____

dated _____ (under the
Central Sales Tax Act, 1956) (74
of 1956)

(c) Registration

No. _____

dated _____ (under
the General Sales Tax Act)

2. Full address of place
business.....
- (a) Registration No. of the
Special Economic Zone
dealer issued by Development
Commissioner of Special
Economic Zone
3. (b) Description of goods
approved by the
Development Commissioner of
Special Economic Zone
4. Details of the seller:
(a) Name of the seller
(b) Full address of place of
business
(c) Registration
No. _____ dated _____ (under
Central Sales Tax Act, 1956)
(d) Registration
No. _____ dated _____ (under
General Sales Tax Act)
Details of the goods purchased
by Special Economic
Zone dealer:
- 5.

Invoice/bill/cashmemo

Dated Total

Amount

Certificate I –Certificate that the goods
(the particulars) whereof have
been specified in this form supplied in
pursuance of our purchase order
No.....dated.....purchased
from you as per bill/cash
memo/challan/Invoice mentioned
above amounting to

Rs. _____ have been used by me/us, in the activities as specified in sub-section (6) of section 8 of the Central Sales Tax Act, and that the said goods were purchased from you by me/us and for the purpose of manufacture/processing/use in or exports from the Special Economic Zone or for development, operation and maintenance of Special Economic Zone. Certificate II – It is further certified that non-liability to tax under the Central Sales Tax Act, 1956 in respect of goods referred to in Certificate I has not been claimed from any other person and that no other certificate for such non-liability has been issued to any other person in respect of those goods.

Verification The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom. Signature _____ with date Name of the person signing the Certificate on behalf of the Special Economic Zone dealer Status of the person signing the certificate in relation to the Special Economic Zone dealer.

*

**

* to be retained by the Special Economic Zone. ** to be retained by the seller *** to be furnished to the assessing authority in accordance with the rules framed by the State Government under section 13.