

# Chhattisgarh Value Added Tax Rules, 2006

CHHATTISGARH

India

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### Rule CHHATTISGARH-VALUE-ADDED-TAX-RULES-2006 of 2006

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Chhattisgarh Value Added Tax Rules, 2006Published vide Notification No. F-10/6/2006/CT/5/(12), C.G. Rapatra (Asadharan), dated 21-3-2006 at pages 172 (144)-(264)Whereas the State Government considers that the following rules under the Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005) should be made and brought in to force.Now, therefore, in exercise of the powers conferred by Section 71 of the said Act and all other enabling powers under that Act the State Government hereby makes the following rules, namely :-Chapter - I

#### 1. Short title and commencement.

(1)These rules may be called the Chhattisgarh Value Added Tax Rules, 2006.(2)They shall come into force from 1st April, 2006.

#### 2. Definitions.

(1)In these rules, unless the context otherwise requires-(a)"Act" means the Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005);(b)"Appellate Authority" means an appellate Deputy Commissioner or the Tribunal;(c)"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;(d)"Assessing Authority" means an officer appointed under Section 3 to whom the Commissioner has delegated the powers of assessment, imposition of penalty and levy of interest under the Act;(e)"Circle" means the area comprised within the local limits of the jurisdiction of a Commercial Tax Officer specified in an order issued under sub-section (4) of Section 3;(f)"Form" means a form appended to these rules;(g)"Government Treasury" in relation to a dealer-(i)having one place of business, means 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, means the treasury or any sub-treasury within the district in which his principal place of business is situated;(h)"Inspector" means an Inspector of Commercial Tax

appointed under Section 3;(i)"Inspecting Officer" means any officer specified in clauses (c) to (g) of sub-section (1) of Section 3 to whom the Commissioner has delegated his powers under Section 57;(j)"Registering Authority" means the appropriate Commercial Tax Officer or any officer appointed under Section 3 to whom the Commissioner has delegated his powers for the purposes of Sections 16 and 18;(k)"Repealed Act" means the Chhattisgarh General Sales Tax Act, 1958 (No. 2 of 1959) repealed by Section 81 of Act and the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) repealed by the Act;(l)"Revisional Authority" means the Commissioner or any other officer appointed under Section 3 to whom the Commissioner has delegated the powers of revision under Section 49;(m)"Section" means a section of the Act;(n)"Warehouse" means any enclosure, building or vessel in which a dealer keeps his stock of goods.(2)All other words and expressions used herein but not defined shall have the meaning assigned to them in the Act.

### **3. Appointments.**

(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 subordinate 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 subordinate to the Assistant 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 subordinate 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 subordinate to the Commissioner.(5)The authorities specified in clauses (c) 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 the Tribunal and its functions.**

(1)The Tribunal shall consist of a Chairman and one Member to be appointed by the State Government.(2)(a)The Chairman of the Tribunal shall be the person who is or has been a member of Higher Judicial Service in super time scale or a serving or retired member of the Indian Administrative Service of the Chhattisgarh cadre, who has held the post of Principal Secretary Or equivalent in the Government of Chhattisgarh at least for three years.(b)The Member of the Tribunal shall be the person who has held the post of Additional Commissioner Commercial Tax in Chhattisgarh or Chhattisgarh at least for three years.(3)(a)The Chairman shall hold office as such for a term of live years from the date on which he assumes charge or until he attains the age of sixty five years whichever is earlier.(b)The Member shall hold office as such for a term of two years from the date on which he assumes charge or until he attains the age of sixty-two years, whichever is earlier.(4)The Chairman or Member of the Tribunal may at any time tender his resignation from the

post and such resignation shall take effect from the date of acceptance by the State Government.(5)The State Government may terminate before the expiry of the tenure the appointment of the Chairman or Member of the Tribunal, if the Chairman or the Member : (a) is adjudged as an insolvent; or (b) is engaged during his term of office in any paid employment outside the duties of his office; or (c) is in the opinion of the State Government, unfit to continue in office by reason of infirmity of mind or body; or (d) is convicted of an offence involving moral turpitude.(6)The head quarters of the Tribunal shall be at Raipur.(7)The functions of the Tribunal may be performed by any one of the Chairman/Member or the full bench. An appeal against the order of the Commissioner shall be heard and decided either by the Chairman or by a bench consisting of the Chairman and Member.(8)In case Chairman/Member of the Tribunal has a difference of opinion about any earlier judgment passed by a single member then the case shall be referred to the full bench.(9)The Tribunal shall, in consultation with State Government for the purpose of regulating its procedure and disposal of its business, make regulations consistent with the provisions of the Act and the rules made thereunder.(10)The salaries, allowances and other terms and conditions of service of the Chairman and Member of Tribunal shall be such as the State Government may, by order, specify but shall not be disadvantageous from their previous service.(11)(a)The State Government shall determine the nature and category of the officers and other employees required to assist the Tribunal in the discharge of its function and provide the Tribunal such officers and other employees as it may think fit.(b)The officer and other employees of the Tribunal shall discharge their functions under the general superintendence of the Chairman.(c)The salaries and allowances and conditions of service of the officers and other employees of the Tribunal shall be such as may be specified by the State Government.

Chapter - III

## **5. Limit of turnover under sub-section (1) of Section 4 and limit of aggregate amount of purchase prices under clause (b) of sub-section (2) of Section 9.**

(1)For the purpose of sub-section (1) of Section 4, the limit shall be. -

- |     |   |                 |
|-----|---|-----------------|
| (a) | in relation to a dealer who imports goods into the State of value not less than rupees one lac in any year.           | Rupees two lac. |
| (b) | in relation to a dealer who manufactures within the State any goods of value not less than rupees one lac in any year | Rupees two lac. |
| (c) | in relation to a dealer not falling in clauses (a) and (b)  | Rupees ten lac. |

(2)For the purpose of clause (b) of sub-section (2) of Section 9 the limit shall be rupees five lac.

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

(1)The proceeding for determination of liability of a dealer under sub-section (1) of Section 5 shall be initiated by issue of notice in Form 1.(2)The order determining the liability of a dealer under sub-section (1) of Section 5 shall be in Form 2. A copy of such order shall be served on the dealer within thirty days from the date of passing that order.

## 7. Manner of proving payment of tax by the, contractor and the principal or the commission agent.

(1) A claim made by a contractor under clause (b) of sub-section (1) of Section 6 shall be supported by a declaration in Form 3 to be issued by the sub-contractor and shall be admitted in proof of such claim. (2) A claim made by a principal under sub-clause (i) of clause (b) of sub-section (2) of Section 6 shall be supported by an adat patti or sale account issued by the commission agent in accordance with the system prevalent in the market and shall be admitted in proof of such claim. (3) A claim made by a commission agent under sub-clause (ii) of clause (b) of sub-section (2) of Section 6 shall be supported by a declaration in Form 4 issued by the principal and shall be admitted as proof in support of such claim.

## 8. Composition of Tax.

(1) Every registered dealer referred to in sub-section (1) of Section 10 desirous of making a lump sum payment by way of composition in respect of the tax payable by him in relation to goods to be supplied in the execution of works contract or contracts, shall within thirty days of the commencement of the execution of works contract or contracts, unless prevented by sufficient cause, make an application in Form 5 to appropriate Commercial Tax Officer. [A dealer may file return in Form VII electronically affixing his digital signature issued by certifying authority authorised by the Commissioner.] [Inserted by Notification No. F-10/90/2006/CT/V (84), dated 6-10-2006.] (2) On receipt of the [under sub-rule (1) and sub-rule (10)] [Inserted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e.f. 1-4-2006).] 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 lump sum payment by way of composition and send a copy thereof to the registered dealer making the application. (3) The amount to be paid in lump sum 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.

Sr. No.	Type of Contract	Rate at which lump sum shall be determined
1	Civil works like construction of building, bridges, roads, dams, barrages, canals, diversion excluding-	
	(a)	supply and installation of air-coolers or air-conditioners, air conditioning equipments;
	(b)	supply and fitting of electrical goods and equipments;
	(c)	fabrication and installation of elevators (lifts) and escalators.

- |   |   |             |
|---|---|-------------|
| 2 | Fabrication and installation of plant and machinery.  | 3 Per cent  |
| 3 | Supply and installation of air conditioners, air coolers, airconditioning equipments including deep freezers, cold storage plant and humidification plants. | 10 Per cent |
| 4 | All other contracts not specified in serial numbers 1 to 3 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 the amount or the amount becoming recoverable, into the government treasury, that much amount out of the amount payable by way of composition on such amount, which remains after deduction therefrom the amount deducted at source under the provisions of sub-section (2) of Section 27. (5) Every such registered dealer shall within thirty days of the close of the quarter ending on 30th June, 30th September, 31st December, 31st March, send a statement in Form 6 to the appropriate Commercial Tax Officer enclosing therewith the copies of the challan as also the certificate issued under sub-section (3) of Section 27 by the person making the deduction of an amount at source under sub-section (2) of the said Section in proof of the payment of lump sum amount by way of composition made during the quarter. [A dealer may file statement in Form 6 electronically [without digital signature or] [Inserted by Notification No. F-10/90/2006/CT/V (82), dated 6-10-2006 (w.e.f. 6-10-2006).] affixing his digital signature issued by certifying authority authorised by the Commissioner.] [A company formed and registered under The Companies Act, 1956 shall compulsorily file the statement electronically] [Inserted by Notification No. F-10/28/2007/CT/V (16), dated 2-4-2007 (w.e.f. 1-4-2007).] (6) On receipt of the statement in Form 6 [and in Form 7] [Inserted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e.f. 1-4-2006).] the appropriate Commercial Tax Officer shall verify the correctness of the amounts paid by way of composition by the registered dealer. If he is not satisfied about the correctness of the payments 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 of 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 21 in respect of such works contract or contracts in relation to which 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 19, 21, 41 and 42 shall apply to such registered dealer in relation to the works contract in respect of which permission had been granted to him. (9) A registered dealer eligible to pay a lump sum in lieu of tax by way of composition under sub-section (2) of Section 10, may opt for such composition and give his option in Form 5 to the appropriate Commercial Tax Officer within the period specified in clause (a) of sub-section (2) of Section

10.(10)The lump sum payable by a registered dealer shall be one half percent of his turn over of goods other than cooked food specified in Schedule II of the Act and [4] [Substituted by Notification No. F-10/28/2007/CT/V (15), dated 2-4-2007 (w.e.f. 1-4-2007).] percent of his turnover of cooked food [excluding sweets and namkeen, and 4 percent of his turnover-of sweets and namkeen] [Inserted by Notification No F-10/42/2006/CT/V (38), dated 3-4-2006 (w.e.f. 1-4-2006).] for every quarter of the year for which the option has been given. Such lump sum shall be said [\* \* \*] [Omitted by Notification No. F-10/81/2006/CT/V (67), dated 24-8-2006 (w.e.f. 1-4-2006).] by challan in Form 34. A copy of challan in proof of such payment along with the statement of sales in Form 7 during the said period shall be sent to the appropriate Commercial Tax Officer within [thirty days of the expiry of the quarter] [Substituted by Notification No. F-10/81/2006/CT/V (67), dated 24-8-2006 (w.e.f. 1-4-2006).]. [A dealer may file statement in Form 7 electronically [without digital signature or] [Inserted by Notification No. F-10/90/2006/CT/V (82), dated 6-10-2006 (w.e.f. 6-10-2006).] affixing his digital signature issued by certifying authority authorised by the Commissioner.] [A company formed and registered under the Companies Act, 1956 shall compulsorily file the statement electronically] [Inserted by Notification No. F-10/28/2007/CT/V (16), dated 2-4-2007 (w.e.f. 1-4-2007).].(11)Where an option given by a registered dealer under clause (a) of sub-section (2) of Section 10 stands revoked under the provisions of clause (b) of said sub-section, such dealer shall, for the period from the date on which the option stands revoked, to the date of expiry of the year for which the option has been given shall furnish returns in accordance with the provisions of Section 19.

## **9. Claiming by or allowing to a registered dealer rebate of input tax under Sections 13 and 73.**

(1)Any claim in respect of input tax rebate that may be made by a registered dealer under sub-section (1) of Section 13 of the Act, in his return under Section 19 shall be supported by a bill, invoice or cash memorandum issued by the selling registered dealer. Any such claim in respect of the input tax rebate shall be made by such registered dealer in his return in Form 17 and such claim shall be allowed at the time of assessment under sub-section (4), sub-section (5) or sub-section (6) of Section 21 on the production of the relevant bill, invoice or cash memorandum. No such claim shall be made or be allowed if the said bill, invoice or cash memorandum does not indicate the amount of tax collected by the selling registered dealer. [The payment may also be made electronically as per the provisions of Chhattisgarh Treasury Code Volume-I and Volume-II.] [Inserted by Notification No. F-10/90/2006/CT/V (82), dated 6-10-2006 (w.e.f. 6-10-2006).](2)Where a registered dealer, other than a registered dealer who dispatches any goods specified in Schedule II of the Act, to another such dealer for sale on commission, purchases such goods specified in the said Schedule taxable under clause (i) of Section 8 from another registered dealer for sale or for use or consumption for/in the manufacture or for/in mining of goods specified in the said Schedule for sale within the State of Chhattisgarh or in the course of interstate trade and commerce or for sale outside the State and any goods specified in the said Schedule and Schedule I for sale in the course of export out of the territory of India, the input tax rebate under sub-section (1) of Section 13 shall be claimed by or be allowed to such dealer to the extent of the amount of the tax under [\* \* \*] [Omitted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e.f. 1-4-2006).] Section 8 collected by the selling registered dealer in respect of such goods and

indicated in the relevant bill, invoice or cash memorandum :Provided that input tax rebate in respect of the sale of goods and the goods used/consumed for/in manufacture or for/in mining of goods specified in Schedule II of the Act sold outside the State of Chhattisgarh by way of stock transfer be allowed at the rate which is in excess of four percent of input tax(3)(a)Where a registered dealer purchases capital goods for use in the course of business or for use/consumption in the manufactures or for in mining of goods for sale, the input tax rebate under Section 13 equal to the amount of tax arrived at, as per the provisions of sub-rule (2), be claimed or be allowed to such dealer.(b)The amount of input tax rebate to the credit of a registered dealer on the purchase of capital goods shall be claimed or be allowed :-(i)in 36 equal monthly instalments from the date of commencement of business or from the date of commencement of production, by a dealer establishing new industrial unit;(ii)in 36 equal monthly instalments from the date of first purchase by a dealer purchasing capital goods for use in existing business or industrial unit,if the purchase value of such capital goods is more than rupees one lac in a month and in one instalment if the purchase value is less than rupees one lac in a month.(4)Where a registered dealer (commission agent) receives any goods specified in Schedule II from another such dealer (principal) for sale on commission, input tax rebate in respect of goods referred to in sub-rule (1) shall be claimed by or allowed to the commission agent when such claim is supported by a declaration in Form 8 issued by the principal and a declaration in Form 9 given by him (commission agent).(5)Where a registered dealer (principal) sells any goods which have borne tax under sub-section (i) of Section 8 or sells any goods manufactured by him by consumption or use of any goods specified in Schedule 11 of the Act other than those specified in Schedule III of the Act and also dispatches goods to the commission agent for sale on commission, such dealer (principal) shall claim or be allowed input tax rebate only in respect of the sale of the said goods sold by him or the goods that have been used or consumed in the manufacture of the goods sold by him. If input tax rebate has been claimed by him in respect of any such goods subsequently despatched to a commission agent for sale on commission such dealer (principal) shall be liable to pay tax under [\* \* \*] [Omitted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e f. 1-4-2006).] of Section 8 in accordance with the provisions of clause (a) of sub-section (5) of Section 13.(6)(a)A registered dealer shall claim or be allowed input tax rebate under Section 73, if he has furnished the statement of stock in the manner laid down in Rule 80.(b)A registered dealer who claims or is to be allowed input tax rebate under sub section (2) or (3) of Section 73 and proves to the satisfaction of the Assessing Authority that the goods specified in Schedule II or goods used/ consumed in manufacture of such goods held in stock on the date of the commencement of this Act, were liable to tax at the hands of the selling registered dealer on the date of purchase under the repealed Act, and the element of tax is included in the sale price then the element of tax, that such goods had borne shall be calculated by applying the following Formula. The tax so calculated shall be deducted from the sale price to arrive at the net. turnover :-

Sale price x rate of tax under the repealed Act  $100 + \text{rate of tax under the repealed Act}$

(c)II the registered dealer fails to prove to the satisfaction of the Assessing Authority that the goods referred to in clause (a) above were liable to tax at the hands of the selling registered dealer, tax shall be calculated in accordance with the provisions of clause (a) on the seventy five per cent of the turnover computed and the amount of tax so calculated shall be deducted from the seventy five per cent of the sale price of the selling registered dealer to arrive at net turnover. On the net turnover so computed tax shall be calculated at the rate specified in sub-section (2) or (3), as the case may be, of

Section 73 and input tax rebate equal to the amount of tax so calculated shall be claimed by or be allowed to the registered dealer.(7)The amount of input tax rebate to the credit of a registered dealer computed in accordance with the provisions of sub-section (2) or (3) of Section 73 of the Act shall be claimed or be allowed in twelve equal instalments within a period of one year commencing from the date of commencement of the Act. The instalment of the input tax rebate, relating to each month shall be claimed or be allowed at the beginning of such month.Explanation : - For the purpose of sub-rule [(6)] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e.f. 1-4-2006).], the expression "sale price" used in the formula given thereof means the sale price of the goods at the hands of the selling registered dealer from whom the tax paid goods relating to which input tax rebate is claimed by the registered dealer had been purchased.Chapter - V

## **10. Period for making an application for grant of Registration Certificate.**

(1)A dealer required to get himself registered under sub-section (1) of Section 16 shall apply for grant of a Registration Certificate in the manner laid down in Rule 11.(2)A dealer required to get himself registered under clause (a) of sub-section (2) of Section 16 shall apply for grant of Registration Certificate in the manner laid down in Rule 11 within thirty days of the date specified in the said clause.

## **11. Application for grant of Registration Certificate.**

(1)(a)Application for grant of Registration Certificate under Section 16 shall be made in Form 10 in duplicate to the Registering Authority and shall be :-(i)signed by the proprietor of the business or in the case of a firm or 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 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 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-in-charge of the business of soiling or supplying or distributing goods and in the case of a dealer who resides outside the State but who has place of business in the State, by his manager or agent;(ii)verified in the manner provided of selling or supplying or distributing goods and in the case of a dealer who resides outside the State in the said form; and(iii)accompanied by passport size photograph(s) of the proprietor or each of the adult partners of the firm, or of each adult co-parcener of the Hindu Undivided Family, as the case may be, duly attested by a lawyer, or a tax practitioner or a gazetted officer.(b)A dealer who desires to obtain registration certificate voluntarily under clause (c) of sub-section (2) of Section 16 or a person, an intending manufacturer who desires to obtain Registration Certificate under clause (d) of sub-section (2) of Section 16 may make an application in Form 10 in the manner laid down in clause (a) to the Registering Authority.(2)The Commissioner may, on an application made by a 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 tax under the Act his turnover



in respect of all the places of business in the State shall be taken into consideration.(3)An application for grant of Registration Certificate under Section 18 shall be made in Form 14 to the registering authority and shall be signed and verified in the manner laid down in clauses (i) and (ii) of sub-rule (1).

## **12. Grant of Registration Certificate.**

(1)(i)On the day, the application for grant of Registration Certificate under Section 16 is received, the Registering Authority shall grant to the applicant a Registration Certificate in Form 11.(ii)On the day the application for grant of Registration Certificate under Section 18 is received, the Registering Authority shall grant a Registration Certificate in Form 15.(2)after the issue of the Registration Certificate, the Registering Authority shall, with a view to verify the correctness of the particulars given in the application, call for the applicant's accounts and require him to produce evidence and documents 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 given in the application are incorrect, it shall reject the application and cancel the Registration Certificate in accordance with the provision of clause (c) of sub-section (4) of Section 16.(3)The requirement to furnish the evidence and documents under sub-rule (2) shall be limited to the particulars given in the application in Form 10 for grant of a Registration Certificate.

## **13. 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 fifty per copy, grant a Duplicate Registration Certificate. Such certificate shall be stamped "Duplicate" in red ink.

## **14. Supply of certified copies of Registration Certificate and its exhibition.**

(1)The 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 the Registration Certificate or the certified copy thereof.

## **15. Information under sub-section (8) of Section 16.**

(1)Every dealer or if he dies, his legal representative who is required to furnish information under sub-section (8) of Section 16, shall, within thirty days of the occurrence of any event specified therein furnish the information relating to such event in writing together with his Registration Certificate, if any, to 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 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.

## **16. Amendment of Registration Certificate.**

(1) Where any registered dealer on the occurrence of any event referred to in sub-section (8) of Section 16 or in pursuance of any other provision of the Act, makes an application for amendment of his Registration Certificate, 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 (9) of Section 16. (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 of the applicant within the period specified in clause (a) of sub-section (9) of Section 16. An intimation regarding the rejection of the application for amendment, stating reasons therefor, shall be sent to the applicant within seven days of the date of the order rejecting the application. (3) Where any person holding a Registration Certificate issued under Section 18 of the Act, makes an application for amendment of Registration Certificate, the Registering Authority, after making such enquiry as it deems necessary, shall amend the Registration Certificate.

## **17. 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.

## **18. Cancellation of Registration Certificate under sub-section (10) of Section 16.**

(1) When a Registration Certificate issued to a dealer becomes liable for cancellation under clause (a), (b) or (c) of sub-section (10) of Section 16 the Registering Authority shall after making such enquiry as it thinks necessary, cancel the Registration Certificate of the dealer. (2) A dealer may apply to the Registering Authority in Form 12 for the cancellation of his Registration Certificate on any of the grounds mentioned in clause (a), (b) or (c) of sub-section (10) of Section 16. If the application is on the ground mentioned in clause (a) of sub-section (10) of Section 16 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 Registration Certificate. (3) If in the opinion of the Registering Authority there are reasons for cancellation of the Registration Certificate of a dealer under clause (d) or clause (e) of sub-section (10) of Section 16 it shall, after giving the dealer a reasonable opportunity of being heard, pass such order as it deems fit. (4) The cancellation of the 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 (10) of Section 16; and (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 (10) of Section 16.(5)Where an application has been made by the dealer under sub-rule (2) for the cancellation of his Registration Certificate on the ground mentioned in clause (b) or clause (c) of sub-section (10) of Section 16 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 Registration Certificate is cancelled with effect from the date immediately following the date of expiry of a period of six months from the date of receipt of such application and thereupon such dealer shall send an intimation in Form 13 to that effect to the Registering Authority.(6)The list of 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, by general order, direct.(7)Where any person holding a Registration Certificate issued under Section 18, makes an application for cancellation of Registration Certificate the Registering Authority, after making such enquiry as he deems necessary, shall cancel the Registration Certificate.

## **19. Submission of Registration Certificate for cancellation.**

(1)(a)A dealer, whose Registration Certificate is cancelled by an order of the Registering Authority under sub-rule (2) or sub-rule (3) of Rule 18, shall within seven days from the date of communication to him of such order submit his registration certificate together with certified copies thereof, if any, to the Registering Authority for cancellation.(b)A dealer whose Registration Certificate is deemed to be cancelled under the proviso to sub-rule (5) of Rule 18, shall within seven days from the expiry of the period of six months specified in the said proviso, submit his Registration Certificate together with certified copies thereof, if any, along with an application in Form 13 to the Registering Authority for cancellation.(2)If any such dealer dies before submitting his Registration Certificate under clause (a) or clause (b) of sub-rule (1) 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).Chapter - VI

## **20. Returns.**

(1)Any dealer, other than a registered dealer, required to do so by the Commissioner by issue of a notice in Form 16 shall furnish to the appropriate Commercial Tax Officer within thirty days from the date of service of such notice a return or returns in Form 17.(2)(a)Subject to the provisions of sub-rules (3), (4) and (5) every registered dealer and every dealer whose registration certificate has been cancelled under clause (d) or clause (e) of sub-section (10) of Section 16 of the Act on or after the date of commencement of the Act shall furnish to the appropriate Commercial Tax Officer for each quarter of a year a quarterly return in Form 17 within thirty days from the date of expiry of the quarter to which the return relates. Every such return shall be accompanied by a treasury-receipted challan in Form 34 in proof of the payment of tax payable according to such return. [A dealer may file return in Form 17 electronically [without digital signature or] [Inserted by Notification No. F-10/90/2006/CT/V (82), dated 6-10-2006 (w.e.f. 6-10-2006).] affixing his digital signature issued by Certifying Authority authorised by the Commissioner.] [A company formed and registered under The Companies Act, 1956 shall compulsorily file the return electronically :] [Inserted by Notification No. F-10/28/2017/CT/V (16), dated 2-4-2007 (w.e.f. 1-4-2007).][Provided that every such

registered dealer whose annual turnover is less than rupees forty lac shall furnish for each year a return in Form-17 within thirty days from the date of expiry of the year.] [Inserted by Notification No. F-10-28/2008/CT/V (20), dated 28-3-2008 (w.e.f. 1-4-2008).](b)Every registered dealer specified in clause (a) shall furnish a statement in Form 18 for a year within 8 months of the expiry of the year showing therein the amount of tax and interest payable and paid by him, if any, or the amount of input tax rebate due to him and refundable to him or adjustable towards the tax payable by him for the period subsequent to the year to which such statement relates. Every such dealer required to furnish the audit report under sub-section (2) of Section 41 shall also furnish such report along with the statement. [A dealer may file statement in Form 18 electronically [without digital signature or] [Inserted by Notification No. F-1C/90/2006/CT/V (82), dated 6-10-2006 (w.e.f. 6-10-2006).] affixing his digital signature issued by certifying authority authorised by the Commissioner.] [A company formed and registered under The Companies Act, 1956 shall compulsorily file the statement electronically.] [Inserted by Notification No. F-10-28/2007/CT/V (16), dated 2-4-2007 (w.e.f. 1-4-2007).][For the year ending 31st March, 2007 statement in Form-18 and audit report under sub-section (2) of Section 41 shall be furnished up to [31st May 2008.] [Substituted by Notification No. F-10/67/2008/CT/V (01), dated 7-1-2009.]](c)[ A dealer, registered under the State Act, whose annual gross turnover exceeds Rupees forty lacs, shall compulsorily file the return electronically.] [Inserted by Notification No. F-10/32/2010/CT/V (51), dated 25-6-2010 (w.e.f. 1-7-2010).](3)A registered dealer having more than one place of business in the State shall furnish a consolidated quarterly return in Form 17 and a consolidated statement for a year in Form 18 for all the places of business and each of such returns in Form 17 separately for each of such places of business in the State within the period specified in sub-rule (2). Each consolidated return shall be accompanied by a treasury receipted challan in Form 34 in proof of the payment of tax payable according to such consolidated quarterly return.(4)If a dealer becomes liable to pay tax during any quarter of a year, other than the last quarter of that year, the return in Form 17 for the subsequent month or quarter shall include the broken period relating to the preceding month or quarter, as the case may be.(5)Where the Commissioner permits under the provisions of Rule 24 a registered dealer specified in clause (a) of sub-rule (2) to file a return for a different period he shall furnish such return in Form 17 by such date as the Commissioner may direct.(6)Where any business is in charge of a guardian, trustee or agent of a minor or other incapacitated person, or is carried on, as a guardian, trustee or agent 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 furnish the returns in accordance with the provisions of sub-rule (2) or sub-rule (3), as the case may be.(7)Notwithstanding anything contained in the provisions of sub-rule (3), 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 returns under the said sub-rule is not necessary, he may, by an order in writing exempt such dealer from submitting such returns and statement with effect from such date as may be specified in the order.

## 21. Monthly Returns.

(1)The Commissioner may, after giving any registered dealer referred to in clause (a) of sub-rule (2) of Rule 20 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 17 for each

month within fifteen days of its expiry.(2)The provisions of Rule 20 shall, as far as may be. apply to returns furnished under this rule.

## **22. Revised return.**

(1)(a)A registered dealer who desires to submit a revised return under sub-section (2) of Section 19, in respect of any quarter of a year other than the last quarter, shall do so at any time before the date on which the return for the last quarter of that year becomes due or would have become due but for the closure of his business.(b)A revised return in respect of the last quarter of such year shall be furnished by him at any time before the date on which return for the first quarter of the year immediately succeeding, becomes due or would have become due but for the closure of his business.(2)A revised return referred to in clause (a) or clause (b) of sub-rule (1) shall be furnished in Form 17 and shall be accompanied by -(a)an explanatory note specifying the omission, error or wrong statement by reason of which it has become necessary to furnish a revised return and indicating the difference between the original and the revised return;(b)a copy of challan in proof the payment of the amount of tax if any, payable in addition to the tax already paid along with the return filed under the provisions of clause (a) of sub-rule (2) of Rule 20 and interest payable on such amount.

## **23. 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 (2) of Rule 20 may make an application in Form 19 for exemption from furnishing of quarterly returns to the Commissioner so as to reach him not later than thirty days of the commencement of the year for which the exemption is applied for, and if the Commissioner is satisfied that the dealer 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 20 for that year.(2)The exemption granted under sub-rule (1) shall be subject to the following terms and conditions, namely ;-(i)If the registered 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.(ii)The registered dealer shall furnish the returns by the date 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)An exemption certificate granted under sub-rule (1) may, on an application made in Form 19 by the dealer in this behalf, one month before the date of expiry of the period of exemption be renewed for one year at a time.(4)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.

## **24. Terms and conditions subject to which permission to furnish return for different period may be granted.**

(1) A registered dealer required to furnish quarterly returns under clause (a) of sub-rule (2) of Rule 20 may make an application to the Commissioner in Form 21 for grant of permission under the proviso to sub-section (1) of Section 19 to furnish an annual return. Such application shall be made within thirty days of the commencement of the year in respect of which the permission is sought and the Commissioner shall pass order 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 21; 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 (74 of 1956); or under the Chhattisgarh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976 (52 of 1976); (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; or (e) has not submitted all the returns for the year immediately preceding the year in respect of which the permission is sought. (3) Nothing contained in sub-rule (2) shall restrict the Commissioner from permitting a dealer to furnish an annual return where such registered dealer is the Central or a State Government or any of their departments. (4) The permission shall be granted in Form 22 and shall be subject to the following terms and conditions :-(i) the registered dealer shall pay within thirty days of the expiry of each quarter tax equal to one fourth of the amount of tax to which he has been assessed for the latest preceding year or one-fourth of the amount of tax payable according to his returns for the latest preceding year, whichever is greater; (ii) the registered dealer shall furnish the return within ninety days of the expiry of the period 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 such return and the tax already paid by him; (iii) the return for such different period shall be accompanied by a copy of challan in Form 34 in respect of tax paid for the quarter or quarters of the period to which such return relates; (iv) the permission shall stand automatically revoked if the dealer is convicted of an offence punishable under the Act or under any repealed Act and in that case he shall furnish all the returns normally due from him in accordance with the provisions of Section 19 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.

## **25. Notice under sub-section (5) of Section 19.**

(1) The notice under clause (a) of sub-section (5) of Section 19 shall be in Form 23. (2) The notice under clause (b) of sub-section (5) of Section 19 shall be in Form 24.

## **26. Furnishing of return by persons liable for tax deduction at source.**

(1) Every person liable for tax deduction at source under Section 27 of the Act shall furnish return in Form 25 for each quarter of a year within thirty days of the expiry of the quarter. Every return shall be accompanied by treasury-receipted challan in Form 35 in proof of payment of the amount payable according to such return. (2) Every person referred to in sub-rule (1) shall furnish return even if no tax is payable by him for any quarter.

## **27. Production of documents.**

(1)A dealer who desires to claim deduction from his turnover under the provisions of sub-clause [(i) or (ii)] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e.f. 1-4-2006).] of clause (w) of Section 2, shall produce at the time of assessment the cash memoranda, invoices or bills or purchase vouchers or other relevant documents in support of such claim.(2)A registered dealer who desires to claim deduction from his turnover in respect of sales of any goods by him liable to tax under Section 8 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 a declaration in Form 26 obtained from the purchasing registered dealer who actually sold the goods in the course of export out of the territory of India with the annual statement in Form 18 and copies of relevant cash memoranda, invoices or bills before the Assessing Authority at the time of assessment.

## **28. Selection of dealers for re-assessment under sub-section (2) of Section 21.**

- The Commissioner shall direct every year, that such number of dealers in each circle, deemed to have been assessed under sub-section (2) of Section 21 as may be selected under a system that may be evolved by him, be assessed under sub-section (4) or sub-section (5) of Section 21, as the case may be.

## **29. Notice under sub-section (4) of Section 21.**

- The notice required to be issued under sub-section (4) of Section 21 shall, as far as may be, be in Form 27 and the date fixed for compliance therewith shall not ordinarily be less than thirty days from the date of service thereof.

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

(1)Where -(a)a dealer has failed to comply with a notice issued under sub-section (1) of Section 19; or(b)a registered dealer has failed without sufficient cause, to furnish returns in Form 17 under clause (a) of sub-section (2) of Section 19 for any period and the statement in Form 18 under clause (a) of sub-section (2) of the said Section by the prescribed date; or(c)a registered dealer has rendered himself liable to best judgment assessment under sub-section (5) of Section 21; or(d)a dealer has rendered himself liable to best judgment assessment under sub-section (6) of Section 21; or(e)the sale or purchase of goods by a dealer during any period has been under assessed or has escaped assessment, err has been assessed at a lower rate or any deduction has wrongly been made therefrom or input tax rebate has incorrectly been allowed; or(f)a dealer has concealed his turnover or aggregate of purchase prices in respect of any goods or has furnished a false return; or(g)an assessment is rendered erroneous and prejudicial to the interest of revenue consequent to or in the light of any judgment or order of any Court or Tribunal, which has become final,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 28 specifying the default, escapement or concealment, or incorrect allowance of input tax rebate, as the case may be, and call 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 or to the best of judgment and/or penalty should not be imposed upon him and direct 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, appearing 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 judgment under sub-section (5) or sub-section (6) of Section 21 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.

### **31. Notice under sub-section (6) of Section 16, sub-section (8) of Section 25, sub-section (2) of Section 42, sub-section (2) of Section 54, sub-section (6) of Section 57 and Rule 82.**

(1)Where-(a)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 16; or(b)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 (7) of Section 25 or has failed to pay tax or penalty in accordance with the order passed under sub-section (6) thereof; or(c)a registered dealer, who contravenes the provisions of sub-section (1) of Section 42; or(d)a registered dealer has concealed his turnover or aggregate of purchase price or has furnished false particulars of sales/purchases in returns furnished by him; or(e)a dealer has not accounted for any goods in the books, registers or accounts maintained by him with a view to evade payment of tax; or(f)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, a notice which shall, as far as may be, be in Form 29 specifying the default and call 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 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 appearing 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 and examining such evidence as may be produced by him and after taking such other evidence as may be available, impose a penalty or pass any other suitable order. An authenticated copy of the order shall be served on the dealer.



### **32. Form of order of assessment and/or penalty.**

(1)The order of assessment or re-assessment shall be in Form 30.(2)An order imposing a penalty 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.

### **33. 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 of file shall contain important papers such as order sheets, returns, challans, notices, assessment orders, documents, copies of decisions of appeal or revision. The 'B' class of file shall contain the declarations and all other papers like rough calculations, enquiries from other districts.(2)The A' and 'B' class of files shall be preserved for 6 years, from the date of the final disposal of the case.

### **34. Enrollment of tax practitioners.**

(1)Every person who is eligible to appear as a Tax Practitioner in any proceeding under the Act shall make an application in Form 31 to the Commissioner.(2)Every person making an application for enrollment under sub-rule (1) shall deposit a fee of rupees one hundred.(3)On receipt of the application under sub-rule (1), the Commissioner after satisfying himself about the correctness of the particulars given in the application enroll the name of the applicant as Tax Practitioner in the register in Form 32 and shall grant to the applicant a certificate in Form 33.(4)An intimation about enrollment as tax practitioner shall be sent by the Commissioner to such person.(5)If any tax practitioner found guilty of misconduct is disqualified under the provisions of sub-section (7) of Section 24, the name of such person shall be removed from the register in Form 32.

### **35. Payment of tax.**

(1)Every registered dealer, other than a dealer to whom the provisions of sub-rule (2) apply, shall pay tax quarterly within thirty days of expiry of the quarter to which the tax, to be paid relates.(2)(a)Every registered dealer who is 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 fifteen thousand per quarter or rupees sixty 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 25 days and the dealer specified in clause (ii) shall pay the actual amount of tax for the first 25 days before the last day of such last month.(b)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 for such return.(3)A dealer to whom permission has been granted under Rule 24 to furnish return for different period, shall pay the tax for such period by the dates specified in the order in Form 22.

### **36. Method of payment.**

(1)Every dealer or person shall pay the amount of tax, penalty, fee, interest, or any other amount, direct into the Government Treasury or at the designated branch of a Scheduled Bank which for the time being, is transacting treasury business of the Government of Chhattisgarh [or electronically as per the provisions of Chhattisgarh Treasury Code Volume-I and Volume-II] [Inserted by Notification No. F-10/90/2006/CT/V (82), dated 6-10-2006 (w.e.f. 6-10-2006).], 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 of any amount payable under the Act other than the amount of tax deducted at source under Section 27 is to be made in cash every such payment shall be made by a challan in Form 34 and the payment of the amount of tax deducted at source under Section 27 shall be made in Form 35. The challan in Form 34 or 35 shall be filled in five copies.(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 Chhattisgarh with the following endorsement :-Pay to Government of Chhattisgarh under head 040-commercial tax'(b)the cheque or bank draft shall be tendered to the bank along with challan in Form 34 or 35, as the case may be, in five copies 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 postdated;(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 payer the third and fourth copy of the challan duly signed and forward the original copy directly to the Commercial Tax Officer concerned and retain second and the fifth copy, to be forwarded to the Treasury Officer with the daily account. The fifth copy shall be sent by the Treasury Officer to the Accountant General, Chhattisgarh.(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.

### **37. Fraction of a rupee to be rounded of.**

- 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.

### **38. 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.

### **39. Notice of demand for payment of any sum due under the Act.**

- 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 these rules, a notice in Form 36 shall be served on him specifying a date, not less than thirty days from the date of service of the notice on which payment shall be made, and specifying 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, - (i) where an order has been passed under Section 48 or Section 49 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, 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 appropriate Assessing Authority; (ii) 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 36.

### **40. Recovery of tax, penalty, interest or any other sum payable under the Act.**

- If after the expiry of the date fixed under Rule 39 or when the date is extended under sub-section (7) of Section 25 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 or reassessed, 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.

### **41. Notice for recovery of modified amount under sub-section (12) of Section 25.**

- 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 37 and shall be given within six months from the date of order passed in appeal or revision under Section 48 or Section 49 or on rectification of mistake under Section 56.

#### **42. Report of recovery of tax, penalty or any other amount.**

- After recovery of any tax, penalty, interest or any other amount due under the Act, the authority by whom or under whose order the recovery has been made under sub-section (11) of Section 25 shall report to the Assessing Authority the amount so recovered and the number and date of the challan under which it is credited into the treasury.

#### **43. 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 26 shall be in Form 38.(2)The amount of the tax payable under Section 26 shall be paid in the manner laid down in Rule 36.(3)The tax demanded in the notice in Form 38 shall be payable within seven days from the date of the service of the notice.

#### **44. Payment of sums deducted under Section 27 and issue of certificate thereof.**

(1)The amount deducted under sub-section (1) of Section 27 by a purchaser and the amount deducted by a person under sub-section (2) of the said Section shall be deposited by him in the Government treasury by challan in Form 35 [before tenth day of next month following the month in which deduction is made.] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e.f. 1-4-2006)](2)(a)For the amount deducted under sub-section (1) of Section 27, the purchaser shall issue a certificate in Form 39 in duplicate to the dealer supplying goods to the Central Government or the State Government within ten days of the deposit of such amount under the provision of sub-rule (1).(b)For the amount deducted under sub-section (2) of Section 27, the person shall issue a certificate in Form 40 in duplicate to the contractor within ten days of the deposit of such amount under the provision of sub-rule (1).(3)Notwithstanding anything contained in sub-rule (2) of Rule 20, the dealer supplying or selling goods to the Central Government or the State Government or the contractor supplying goods in the execution of a works contract let out by a person shall, unless the contrary is proved, be deemed to have paid tax on the turnover of goods sold to the Central Government or the State Government or the person, if he furnishes one copy of the certificate in Form 39 or 40 as the case may be as if he had credited the amount of tax by the treasury' challan. The certificate shall be filed along with the return in Form 17 if the taxable turnover is included in the return or separately if it is received late from the Central Government or the State Government or from the person.(4)(a)For obtaining a certificate under Section 28 a dealer or a contractor, as the case may be shall apply in Form 41 the appropriate Commercial Tax Officer within thirty days from the date of supply of goods or the date of commencement of the supply of goods in the execution of a works contract. On the receipt of the application, the Commercial Tax Officer shall verify the particulars given in the application and if the application has been made after the aforesaid period, shall mentioning this fact send his report to the Deputy Commissioner within

fifteen days of the receipt of the application.(b)On receipt of the report of the Commercial Tax Officer the Deputy Commissioner shall after satisfying himself about the correctness of the particulars given in the application and after condoning the delay, if any and recording in writing reasons therefor, grant to the applicant certificate in Form 42 within fifteen days of the report from the Commercial Tax Officer.(5)The statement required to be furnished under sub-section (8) of Section 27 shall be in Form 43 and shall be furnished for every quarter of a year by the person referred to in the said sub-section to the Commercial Tax Officer of the circle wherein the selling dealer has obtained a registration certificate under Section 16 of the Act within [thirty] [Substituted by Not in No. F-10/6/2006/CT7V (29), dated 3-5-2007 (w.e.f. 1-4-2006).] days of the expiry of the quarter.

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

- Where the Commissioner or any Officer other than an Inspector appointed to assist him under Section 3 proceeds under Section 29 to recover any tax, interest, penalty or any other amount 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 44.

#### **46. Procedure for forfeiture of the amount collected by way of tax in contravention of the provisions of sub-section (1) of Section 37 and for refund of such amount.**

(1)The notice under sub-section (3) of Section 37 shall be in Form 45.(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 of the dealer and the registration certificate number, if any, 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 46 for claiming the refund of such amount.Chapter - VII

#### **47. Refund by cheque or by refund payment order.**

(1)(a)When an order directing the refund of any amount has been made by an Assistant Commercial Tax Officer, or a Commercial Tax Officer, the Commercial Tax Officer and when such order is made by an Assistant Commissioner, the Assistant Commissioner shall grant such refund by cheque :Provided that till such time the State Government approves of a scheme and lays down procedure for refund of any such amount by cheque, such Commercial Tax Officer or Assistant Commissioner shall issue to the dealer a refund payment order in Form 47 for such amount as may remain after deducting any amount in respect of which a notice under sub section (5) of Section 25 has been issued or which has to be adjusted under Rule 48.(b)Where the amount for which the cheque or the

refund payment order is issued exceeds rupees five thousand, such cheque or refund payment order shall be crossed and made "Account Payee".(2)The refund payment order and a copy thereof for use in the treasury shall be delivered to the dealer for presentation to the treasury for obtaining the payment.

#### **48. Refund adjustment order.**

(1)The Commercial Tax Officer or the Assistant Commissioner as the case may be, may issue a refund adjustment order in Form 48 for the adjustment of the refundable amount towards the amount of tax payable according to the return or returns for any period following the date on 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, interest or any other amount or part thereof due under the Act or the repealed Act or the Central Sales Tax Act, 1956 (No. 74 of 1956) it shall issue a refund adjustment order in respect of such amount.(3)The refund adjustment order shall be made out in triplicate, one copy shall be issued to the dealer, second copy marked at top as 'for use in treasury only' shall be sent to the Treasury Officer and the third copy shall be retained by the authority issuing such order.

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

- In support of any claim for payment of tax payable according to any return by adjustment under Rule 48, the dealer shall attach a copy of the refund adjustment order to such return to be furnished by him under the Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956).

#### **50. Intimation of book numbers.**

- Every Commercial Tax Officer and an Assistant Commissioner issuing refund payment order or refund adjustment order shall intimate the numbers of the books thereof in use for the time being to the Treasury and Sub-treasury Officer within his jurisdiction.

#### **51. Order sanctioning interest on delayed refund.**

- Where a refund payment order is issued under Rule 47 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.

#### **52. Interest payment order.**

(1)Where an order for the payment of interest on delayed refund under Rule 51 has been made, the Sanctioning Authority shall make payment of the interest by cheque :Provided that till such time the State Government approves of a scheme and lays down procedure for payment of the amount of

interest by cheque, the Sanctioning Authority shall issue to the dealer an interest payment order in Form 49.(2)The interest payment order and a copy thereof for use in the treasury shall be delivered to the dealer for presentation to the treasury for obtaining payment.Chapter - VIII

### **53. Furnishing of audit report and conditions to maintain accounts in different form and manner.**

(1)Every dealer required to furnish audit report under sub-section (2) of Section 41 shall furnish such report in Form 50 to the appropriate Commercial Tax Officer along with the statement in Form 18.(2)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 an order in Form 51 to such dealer; or(ii)by issue of a notification under sub-section (2) of Section 41 to such class of dealers, direct to maintain accounts in the form appended to the order/notification after the expiry of the month following that in which such order or notification is made or issued.

### **54. Particulars required in a bill, invoice or cash memorandum.**

- Every registered dealer who is required under sub-section (1) of Section 42 to issue a bill, invoice or a cash memorandum shall specify in the bill, invoice or cash memorandum, name and style, the address of his place of business and the number of his registration certificate, the particulars of goods sold, the sale price thereof, the amount of tax collected under [ \* \* \* ] [Omitted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e.f. 1 -4-2006).] Section 8 if collected separately and shall for each year serially number such bill, invoice or cash memorandum, and where the sale price is rupees one thousand or more the dealer shall enter in the bill, invoice or cash memorandum the full name and address of the buyer and his registration certificate number, if any.Chapter - IX

### **55. Delegation of Commissioner's powers.**

- The Commissioner may subject to restrictions and conditions specified in column (4) delegate the powers 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 (4), to the officer not below the rank specified in column (4) thereof-

S. No.	Section/Rule	Description of Power	Designation of Officer and conditions of delegation
(1)	(2)	(3)	(4)
1	5	To determine liability to pay tax	Assistant Commercial Tax Officer
2	16 and 18		

		(i) To grant Registration Certificate under Sections 16 and 18	Assistant Commercial Tax Officer
		(ii) To impose penalty under sub-section (6) of Section 16, and	Assistant Commercial Tax Officer
		(iii) To amend or cancel a Registration Certificate	Assistant Commercial Tax Officer
3	19	(i) To require any dealer to furnish returns	Assistant Commercial Tax Officer
		(ii) To exempt a dealer from furnishing returns or to permit a dealer to furnish returns for different period	Deputy Commissioner
		(iii) To exempt a registered dealer having more than one place of business from submitting separate returns in respect of each place of business	Deputy Commissioner
		(iv) To impose penalty	Assistant Commercial Tax Officer
4	21, 22 25 and 36	(i) To make an assessment or re-assessment of tax for any period in respect of turnover and/or to impose penalty or to levy interest or to grant further time to pay such tax, interest and/or penalty or to allow the payment of tax, interest or penalty in instalment, to set aside an ex-parte order and to exercise all other powers under Sections 21, 22, 25 and 36.	(i) Assistant Commercial Tax Officer up to a turnover and/or aggregate of purchase price of Rs. one crore
		(ii) Commercial Tax Officer up to a turnover and/or aggregate of purchase price of Rs. three crores, and	
		(iii) Assistant Commissioner in respect of every dealer	
5	26	To require a registered dealer to pay tax in advance of assessment on failure to furnish returns	Assistant Commercial Tax Officer



6	27	To impose penalty	Assistant Commercial Tax Officer
7	37	To pass an order including an order of forfeiture of any amount collected by any dealer or person in contravention of the provisions of sub-section (1) of Section 37, publication of notice thereof and refund of such amount to the person from whom it was so collected.	Assistant Commercial Tax Officer
8	39	(i) To sanction refund of excess tax or penalty, interest, input tax rebate, or any other amount (ii) To sanction payment of interest on delayed refunds	Commercial Tax Officer
9	41	To require a registered dealer to keep accounts in a particular form and manner	Deputy Commissioner
10	42	To impose penalty for not issuing a bill, invoice or cash memorandum or for not maintaining counterfoil or duplicate of such bill, invoice or cash memorandum or for not preserving the counterfoils thereof as per the provisions of Section 42 (1).	Assistant Commercial Tax Officer
11	44	To transfer any proceeding or any class of proceedings under any provision of the Act	Deputy Commissioner
12	46	Power to call for information in certain cases	Assistant Commercial Tax Officer
13	49	Power of revision	Deputy Commissioner
14	54	To impose penalty	Assistant Commercial Tax Officer
15	56	To rectify mistake under sub-section (1) of Section 56	Assistant Commercial Tax Officer
16	57	(i) Powers under sub-sections (3) to (5)	Inspector of Commercial Tax

		(ii) Powers under sub-section (6)	Assistant Commissioner
[16-A [Inserted by Notification No. F-10/6/2006/CT/V (29), 64-A dated 3-5-2007 (w.e.f. 1-4-2006).]		To compound offences to determine and to accept composition money	Commercial Tax Officer]
17	Rule 82	To impose penalty in respect of contravention of any rule	Assistant Commercial Tax Officer
[18 [Inserted by Notification No. F-10/27/2007/CT/V (27), dated 24-4-2007.]	57-A	Survey	Assistant Commercial Tax Officer for such period as directed by Commissioner, Commercial Tax.]

## 56. 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, summons or order; or (ii) by post : Provided that if upon an attempt having been made to serve any such notice, 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, summons or order can not be served by any of the above mentioned methods, the said authority shall cause such notice, 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 his office is located or upon some conspicuous part of any place of the dealer's business last notified by him; 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 deemed to have been made on the addressee personally. (2) When the officer serving a notice, 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, summons of the person to whom it is so delivered or tendered as an acknowledgment of service : Provided that where the addressee or his agent refuses to sign the acknowledgment the serving officer shall affix a copy of the notice, 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, 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 have been effected by properly addressing, prepaying and posting by registered post with acknowledgment 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 acknowledgment 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 that effect, direct the issue of a fresh notice or summons or order.(6)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, 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.(7)Where a firm or an association of persons is dissolved, notice, 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.(8)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 24 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 a dealer unless the dealer has informed in writing the name of a person authorised to receive notice, summons or order on his behalf as an agent.(9)A summons under the Act or rules made there under shall be in the Form 52.Chapter - X

## **57. Filing 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;(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 is 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 authorized by him in writing in this behalf in the following form, namely :-I..... 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 payment of the amount of tax and/or penalty, in accordance with the provisions of sub-section (4) of Section 48;(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 53.(4)An application for revision shall, as far as possible, be in Form 54, and shall be presented within a period of six calendar 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 24 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 55 shall be presented by the appellant or the applicant or by his agent to the Registrar or Clerk of Court or the Tribunal during office hours at the Tribunal's headquarters or sent to it 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.

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

- The 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 provisions of sub-section (4) of Section 48, shall stay the recovery of the remaining amount, pending the decision of the appeal and send an 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.

## **59. Summary rejection.**

(1)If the memorandum of appeal or application for revision does not comply with all or any of the requirements of Rule 57 or the appellant fails to pay in accordance with the provisions of sub-section (4) of Section 48 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 57.(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 48 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.

## **60. 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 24, 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 re-hearing 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 24, 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.

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

- Before any appellate or Revisional Authority passes any order against any dealer or person in appeal or revision, enhancing an assessment or penalty or both it shall send or if he is present, deliver to the dealer or person a notice in Form 55 and give him a reasonable opportunity of being heard.

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

- A copy of the order passed by the appellate authority other than the High Court or passed by the Revisional Authority in appeal or revision 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.

### **62A. [ Application for relief under sub-section (7) of Section 49. [Inserted by Notification No. F-10/22/2009/CT/V (33), dated 15-7-2009.]**

(1)Any dealer seeking relief under sub-section (7) of Section 49 shall make an application in two copies in Form 75 to the State Government. Such application shall be entertained by the State Government when-(a)it is accompanied by authenticated copies of the original order and subsequent appellate and/or revision order;(b)admitted tax, interest and penalty is paid and the proof of payment is furnished along with the application.(2)On entertaining the application, the State Government may call for the report from 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 proceeding under sub-section (1) of Section 49 and pass appropriate order after hearing the applicant. If the State Government is not so satisfied, it shall reject the application and send intimation thereof to the applicant.]

### 63. Fees.

(1) The fees payable in respect of appeal under Section 48, application for revision under Section 49 and miscellaneous application and petition for any relief shall be as follows :-(i) on a memorandum of appeal under Section 48 to the Appellate Deputy Commissioner - Rs. Ten. (ii) on a memorandum of appeal under Section 48 or sub-section (4) of Section 49 to the Tribunal - Rs. Thirty. (iii) on an application for revision under Section 49 - Rs. Ten. (iv) on any other miscellaneous application or petition for relief - Rs. Five. (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 on the same day otherwise on the next working day. If the application is allowed, an inspection fee of rupees five for the first hour or part of first hour and one rupee for any subsequent hour or part 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 closed : 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 this 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 authorized by the dealer under sub-section (1) of Section 24. (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 Urgent Five rupees Ten 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. (9) All fees payable under this rule shall be paid in court fee stamps. (10) No fee shall be payable in respect of any

argument or 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 adjournment of hearing or in respect of any application for inspection of records.

#### **64. Notice for rectification of mistake under Section 56.**

- The notice-required to be given under sub-section (1) of Section 56 shall be in Form 56. Chapter-XI

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

- The Inspecting Officer other than a Commercial Tax Inspector appointed under Section 3, requiring a dealer the production of his accounts under clause (a) of sub-section (3) of Section 57 may, by serving a notice in Form 1 require such dealer to produce before him any accounts or documents or registers or to furnish any information relevant to his business or relating to profits derived from the business of any firm or 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.

#### **66. Request for requisitioning the services of police officer.**

- The request for requisitioning the services of a police officer under sub-section (7) of Section 57 shall be in Form 57.

#### **67. 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 57, he shall give a receipt therefor 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 120 days. If the scrutiny is not completed within the aforesaid period, the said authority may retain such accounts for a further period not exceeding 90 days, after recording reasons in writing therefor and after obtaining permission in writing from the Deputy Commissioner. Other books of accounts, registers and documents shall be retained as evidence till a final decision in the case of the dealer.

#### **68. Form of notice and Procedure for release or disposal by way of sale of goods seized under sub-section (6) of Section 57.**

(1) The form of notice under clause (b) of sub-section (6) of Section 57 shall be in Form 58 (2) Where any goods are released under clause (d) of sub-section (6) of Section 57, the officer releasing the goods shall obtain a receipt therefor from the dealer or person from whom the goods were seized. (3) The goods required to be disposed of by way of sale under clause (f) of sub-section (6) of Section 57 shall be so disposed of in the manner laid down for sale by or under the Chhattisgarh Land Revenue Code 1959 (No. 20 of 1959) (4) (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 (5) of Section 57 and disowned

by such dealer or person are seized under clause (a) of sub-section (6) of the said 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 news papers.(b)If no person claims the ownership of goods referred to in 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 miscellaneous receipt.(5)A dealer or person claiming ownership of the goods seized under clause (a) of sub-section (6) of Section 57 or the person from whom the goods are seized shall file his objection, if any, under clause (h ) of the said sub-section within fifteen days of the seizure of the goods or of the publication of notice referred to in clause (a) of sub-rule (5) whichever is later.

## **69. Establishment of check posts and barriers.**

(1)A check post shall be set up at a place notified by State Government or the (Commissioner under sub-section (1) of Section 58 by erecting a barrier across the road or thoroughfare to enable vehicles intercepted, detained or searched.(2)Every transporter transporting goods notified under sub-section (3) of Section 58 (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, before Check Post Officer, a true anti complete declaration in Form 59 obtained in the manner specified in sub-rule (1) of Rule 74 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 of declaration to the transporter.(4)The transporter shall produce the declaration duly signed and dated by the said officer for inspection and checking at any othei check post which may fall on the route.(5)The copy of the declaration retained at the check post shall be forwarded after making entry thereof in the register kept at the check post, to the Commercial Tax Officer in whose circle the place of business of the consignor or consignee, as the case may be, is situated.

## **70. Submission of declaration in case of a person.**

- W hen the goods, as are notilicd under sub-section (3) of Section 58 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 60.

## **71. Records to be maintained and particulars to be furnished by the person transporting any goods notified under sub-section (4) of Section 58.**

(1)Every person transporting any notified goods shall keep anti 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 Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005) if any, of the consignor;(ii)Full name and address with number of registration certificate under the Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005) 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 to be delivered;(x)Name and full address of the carrier;(xi)Details of the vehicle transporting goods with its No. if any;(xii)Name, address and license number of the driver of the vehicle;(xiii)Name and address of the person (if any) in charge of the goods, and shall if so required by an officer not below the rank of 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" anti 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 Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005) 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 (3) of Section 58 shall if so required by an officer not below the rank of Commercial Tax Officer, furnish to such officer particulars in respect of such goods transported by him in Form 61. 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 transactions shall at all reasonable times be open to inspection by an officer not below the rank of Commercial Tax Officer.

## **72. 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 Act. 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 that 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 Act 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.

## **73. Procedure for seizure sale and release of goods or goods with vehicle.**

(1)Where any goods or the vehicle along with the goods are seized by the check post officer under sub-section (7) of Section 58, 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 (11) of Section 58 shall, as far as may be, be in Form 62.(3)Where any goods/goods along with the vehicle/vehicle are released by the check post officer under sub-sections (10), (12) and (13) of Section 58 he shall, on payment by the transporter of the goods 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) order release of the goods and obtain a receipt therefor from the transporter.(4)If the amount of penalty imposed under sub-section (13) of Section 58 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 63 to show cause why the goods or the vehicle along with the goods should not be disposed of by way of sale.(5)On being satisfied that the amount of penalty imposed under sub-section (13) of Section 58 has not been paid by the transporter, the check post officer shall proceed to dispose of the goods or the vehicle along with the goods by way of sale.(6)The order of disposal of the goods or the vehicle along with the goods by way of sale shall be in Form 64 and a copy of the order shall be served on the transporter.(7)The goods/vehicle required to be disposed of by way of sale under sub-section (15) of Section 58 shall be disposed of by way of sale in the manner laid down by or under the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959).

#### **74. Procedure for obtaining and keeping record of the declaration in Form 59.**

(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 59. The counterfoil of the declaration forms shall be maintained by the dealer for a period of five years or such other period as may be specified by the Commissioner.(2)(a)The blank declaration form 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 50 of such forms in triplicate and may be obtained from the authority mentioned in sub-rule (1) on payment of a fee of rupees fifty 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 65 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 bonafide use of such forms issued on previous occasions and the bonafide nature of his requirement of forms on the present occasion.(c)The application in Form 65 shall be accompanied by a copy of the treasury-receipted challan in Form 34 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 on furnishing an acknowledgment 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 requirement of the declaration forms applied for is 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 forms in such numbers as he has applied for, he may issue such forms in such lesser number, as in his opinion, would satisfy the reasonable requirement 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 Act, or under the Central Sales Tax Act, 1956 (Act No. 74 of 1956) or under the Chhattisgarh Sthaniya Kshetra 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;(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 further issue or may be refunded to him on making an application by him.(3)Every such registered dealer to whom declaration in Form 59 is issued shall maintain in- a register in Form 66 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 66 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 67 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 on the date his 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 Commissioner may, by notification, declare that declaration forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.(8)When a notification declaring forms of a particular series, design or color as 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 declared as obsolete and invalid surrender to the appropriate (ommercial 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 dealer shall keep them in safe custody and maintain a proper account thereof in a register in Form 68.(10)The Commissioner, may from time to time, by order specify the procedure regarding printing and distribution of the declaration forms, issue of transit pass as required, presentation and collection of declaration forms, and other documents at the check post and proper functioning of the check post.

## **75. [ Transit of goods by Hoad through the State and issue of transit pass. [Substituted by Notification No. F-10/15/2009 CT/V (27), dated 27-5-2009.]**

(1)When a vehicle carrying goods coming from any place outside the State and bound for any other place outside the State, passes through the State, the driver/any other person in-charge of the vehicle shall submit challan or any other document, containing following particulars, issued by the transporter, in triplicate to the Check Post Officer of the check post located at/near the point of entry into the State (hereinafter referred to as the Entry Check Post) :-(1)Name and complete address of the consignor with TIN (if any)(2)Name and complete address of the consignee with TIN (if any)(3)Name and complete address of the person to whom goods will be delivered in case the consignee is described as self(4)Place from which 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)(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/L.R. 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)(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/L.R. No. and date(f)Name of the exit check post through which the vehicle would cross the State border.(2)The Check Post Officer of the entry check post shall, after examining the documents and after making such enquiries as he deems necessary, issue to the transporter the transit pass by affixing a seal in form 69 on the challan or the document, specifying the check post or the barrier of the State to be crossed by the vehicle (hereinafter referred to as the exit check post) and the time and date up to which it should be so crossed.(3)The Check Post Officer shall retain first copy of the challan or the document and hand over the duplicate and triplicate copies duly sealed or authenticated to the person carrying the goods.(4)The driver/any person in-charge of the vehicle shall stop the vehicle at the exit check post, submit the duly sealed or authenticated duplicate copy of the challan or the document and allow the Check Post Officer to inspect the challan or the document and goods in order to ensure that the consignments being taken out of the State are the same for which challan or the document has been submitted at the entry check post. The exit Check Post Officer shall issue a receipt on the triplicate copy of the challan or the document.(5)The Check Post Officer of the exit check post shall have powers to detain, unload and search the contents of the vehicle for the purpose-mentioned in sub-rule (3).]

## **76. Particulars to be given in the documents required to be carried by a transporter under sub-section (1) of Section 61.**

- Every transporter transporting by road any goods shall give the particulars specified in sub-rule (1) of Rule 71 in the documents required to be furnished by him under sub-section (1) of Section 61.

## **77. Intimation to be given by clearing, forwarding, booking agent, dalal and person transporting goods.**

(1)Every clearing, forwarding and booking agent, dalal and person transporting goods shall send an intimation in Form 70 about the business carried on by him to the appropriate Commercial Tax Officer within thirty days of the date of coming into force of this rule or the commencement of business whichever is later and obtain an acknowledgment therefor from the Commercial Tax Officer.(2)The Commercial Tax Officer shall, on receipt of any intimation under sub-rule (1), enter in a register in Form 71 the particulars given therein.(3)Where any goods handled by any agent or person referred to in sub-section (1) of Section 62 have been consigned by the consignor to "self" and such goods are delivered by such agent or person to any person other than the consignor, the agent or person shall ascertain and keep the record of full name and address of the person taking delivery of the goods, the name of the dealer with his registration certificate number under the Act, if any, and if the person taking delivery is not a dealer but taking delivery for and on behalf of a

dealer the name and address of such dealer and his registration certificate number under the Act.(4)All accounts, records, register and documents maintained by any agent or person referred to in sub-section (1) of Section 62 shall at all reasonable times be open for inspection by any officer above the rank of an Assistant Commercial Tax Officer and by the Assistant Commercial Tax Officer with the written permission of the Commercial Tax Officer.

## **78. Issue of tax clearance certificates.**

(1)Any dealer required to produce a tax clearance certificate under Section 65 shall make an application in Form 72 to the appropriate Commercial Tax Officer for grant of such certificate and shall obtain a written acknowledgment therefor.(2)(a)On receipt of the application, the appropriate Commercial Tax Officer shall grant a tax clearance certificate in Form 73 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 tax or has not furnished a return for any period.(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 granted to the dealer. The certificate shall be prepared in duplicate. One copy shall be given to the dealer and the other copy shall 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 in serial number 7 of the application in Form 72.(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, if not cancelled.(4)Where facility to pay any amount in instalments has been granted to a dealer under sub-section (7) of Section 25 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 purpose of this rule unless the dealer has failed to pay any instalment due from him.

## **79. Procedure for determination under Section 70 of disputed questions.**

(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.(b)Every dealer making such application shall deposit a fee of rupees one hundred and enclose with the application a copy of chalan in Form 34 in proof of the payment of such fee.(2)Every application made under clause (a) of sub-rule (1) shall, - (i) be in duplicate; (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 documents received with the application.(5)A copy of the order passed under

sub-rule (4) shall be served on the dealer.

## **80. Furnishing of statement of goods held in stock on the date of commencement of the Act under Section 73.**

- A registered dealer shall furnish a statement in Form 74 in respect of goods, specified in Schedule-11 held in stock by him on the date of commencement of the Act and such statement shall be furnished by him to the appropriate Commercial Tax Officer within [31 st May, 2006] [Substituted by Notification No. F-10-44/2010/CT/V (61), dated 26-8-2010.] days of such date.

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

(1) 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. (2) 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.

## **82. Imposition of penalty for breach of rules.**

- [(a)] [Renumbered by Notification No. F-10/32/2010/CT/V (51), dated 25-6-2010 (w.e.f. 1-7-2010).] 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. (b) [The Commissioner may impose a penalty not exceeding rupees five thousand on a dealer, formed a company, registered under the Companies Act, 1956. as the case may be, committing a breach of sub-rule (5) and sub-rule (10) of Rule 8 and clauses (a) and (b) of sub-rule (2) of Rule 20.] [Inserted by Notification No. F-10/32/2010/CT/V (51), dated 25-6-2010 (w.e.f. 1-7-2010).]

## **83. Repeal and Saving.**

- The Chhattisgarh Vanijyik Kar Niyam, 1995, (vide Notification No. A-5-8-94-ST-V (14), dated 16th March, 1995 in relation to its extent in the State of Chhattisgarh and all other rules and reservations enforced immediately before their commencement of these rules are hereby repealed in respect of matters covered by those rules : Provided that any order made or action taken under these rules so repealed shall be deemed to have been made or taken under corresponding provisions of these rules. Form I [See Rules 6(1) and 65] Notice under Section 5/Section 57 (3) (a) of the Chhattisgarh Value Added Tax Act,

2005 To, (Name).....Address.....Registration No. (if any)..... You are required under sub-section (I) of Section 5\*/clause (a) of subsection (3) of Section 57 of the Chhattisgarh Value Added Tax Act 2005 to produce before me the documents and accounts relating to your business and or furnish me with the following information at

.....(place) on.....(date).....(time) for the period from  
to.....Seal(Signed).....Designation.....Date.....\* Strike  
out whichever is not applicable. Form 2[See Rule 6 (2)] Order determining liability to pay tax under  
the Chhattisgarh value added tax Act, 2005

Name of the Dealer .....  
Address .....  
Registration Certificate No. (if any) .....  
Date from which liable to pay tax under the Chhattisgarh  
Value Added Tax Act, 2005. ....

The liability to pay tax under the Act has been determined from the aforesaid date for the reasons  
given below : (here give reasons).....Signature.....Commercial Tax  
Officer.....Circle Form 3[See Rule 7 (1)] Declaration I,.....a dealer holding Registration  
Certificate No.....under the Chhattisgarh Value Added Tax, 2005, hereby declare that I have  
paid the tax payable by me under Section 8 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.).....Particulars of goods supplied in the 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	Tax paid with chalan
from registered dealer	from unregistered dealer	No. and date			
(1)	(2)	(3)	(4)	(5)	(6)
					(7)

Total

Place.....Date.....Signature of the sub-contractor Form 4[See Rule 7  
(3)] Declaration I,.....(Name), of.....(place) a dealer  
holding Registration Certificate No.....under the Chhattisgarh Value Added Tax Act, 2005 hereby  
declare that I have dispatched during the quarter commencing from..... and ending  
on..... to .....(Name) of..... (Place) .....(Name) a dealer  
holding Registration Certificate No..... under the said Act for sale on commission  
goods particulars of which have been given below-

**2. I further declare that tax under Section 8 [x x x] [Omitted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006).] of the Act on the sale price of such goods at the hands of the commission agent has been paid by me.**

Particulars of goods dispatched for sale on commission

S. No.	Date on which goods were dispatched to the adatiya	Description of goods	Quantity	Sale value at the hands of the commission agent	Tax under Section [x x x] [Omitted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f 1-4-2006).] paid with chalan No. and date
(1)	(2)	(3)	(4)	(5)	(6)

Total

Place.....Date.....Signature of the registered dealer

\*Strike out whichever is not applicable. Form 5 [See Rule 8(1) and (9)] Application for grant of permission to make payment of lump sum amount by way of composition under Section 10 of Chhattisgarh Value Added Tax Act, 2005 To, The Commercial Tax Officer..... Circle. I..... a dealer holding Registration Certificate No. .... under Chhattisgarh Value Added Tax Act, 2005, 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 sub-section (1) of Section 10 of the Chhattisgarh Value Added Tax Act, 2005. ORI, ..... (Name of the dealer)..... (Address) holding Registration Certificate No..... under the Chhattisgarh Value Added Tax Act, 2005 hereby give the option for payment of a lump sum in lieu of tax by way of composition for the year..... For that purpose I hereby declare that I am dealing in cooked food or/and goods declared tax free under Section 15 or/and goods being purchased by me from other registered dealers after payment to them of tax under Section [8] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f 1-4-2006).] of the said Act and that my turnover in a year has ordinarily been less than rupees fifty lacs.

**2. I shall furnish return for the period specified in Rule 8(11) of the clause (b) of Chhattisgarh Value Added Tax Rules, 2006 from the date on which the option given by me stands revoked under the provisions of sub-section (2) of Section 10 of the said Act.**



Place .....

Date ..... Signature of the registered dealer

[Form 6] [Substituted by Notification No. F-10-28/2008/CT/V(21), dated 28-3-2008 (w.e.f. 1-4-2008).][See Rule 8 (5)]Declaration Name of the dealer.....TIN No. 2 2.....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	Amount received or receivable during the quarter
(1)	(2)	(3)	(4)

Rate of composition (percent)	Amount of composition	Amount deducted at source	Amount paid (6-7)	Remarks
(5)	(6)	(7)	(8)	(9)

Payment details:-

S.No.	Challan No.	Date	Amount	Name of Bank	Branch
-------	-------------	------	--------	--------------	--------

Total:

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]

[Form 7] [Substituted by Notification No. F-10-28/2008/CT/V (21), dated 28-3-2008 (w.e.f. 1-4-2008).][See Rule 8(10)]Statement of sales & composition money for the quarter ending ..... year.....Name of the dealer.....TIN No. 2 2 .....

1	Total sales	.....
2	Sales of goods specified in Schedule-I	.....
3	Balance	.....
4	Composition money payable-	

S.No.	Amount of sales	Rate of composition	Amount of composition
(1)	(2)	(3)	(4)

Total:

5.6 Amount paidPayment details:- .....

S.No.	Challan No.	Date	Amount	Branch
-------	-------------	------	--------	--------

Name of  
Bank

Total:

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]

Form 8[See Rule 9 (4)]DeclarationI, a dealer (principal) holding Registration Certificate No.....under the Chhattisgarh Value Added Tax Act, 2005 in.....circle, hereby declare that during the month/\*quarter commencing from.....and ending on.....I have dispatched tax paid goods/taxable goods manufactured out of tax paid goods other than those specified in Schedule III of the value of Rs..... (in figures) ..... (in words) to the dealer (commission agent) M/s.....holding Registration Certificate No.....in.....circle under the said Act for sale on commission as per particulars given in the statement below-A-Statement showing particulars of tax paid goods

S. No.	Date on which goods dispatched to the commission agent	Description of goods	Quantity	Sale price of the goods at the hands of the selling registered dealer from whom they were purchased by the principal	Amount of tax paid to the selling registered dealer on the amount of sale price shown in column (5)
(1)	(2)	(3)	(4)	(5)	(6)

B. Statement showing the particulars of tax paid goods consumed or used in the manufacture of taxable goods

S. No.	Date on which taxable goods dispatched	Description of goods	Quantity	Approximate value
(1)	(2)	(3)	(4)	(5)

Description of tax paid goods consumed or used in the manufacture of taxable goods	Quantity	Sale price of the tax paid goods shown in column (6) at the hands of the selling registered dealer from whom they were purchased by the principal	Amount of tax under Section [8] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006).] paid by the principal to the selling dealer on the sale price shown in the column (8)
(6)	(7)	(8)	(9)

Place .....

Date ..... Signature of the dealer

\*Strike out whichever is not applicable. Note: The expression "tax paid goods" used in the declaration refers to goods [specified in Part III of Schedule II] which have borne tax under Section [8] [Inserted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006).] of the Chhattisgarh Value Added Tax Act, 2005. Form 9 [See Rule 9 (4)] Declaration I, ..... a dealer (commission agent) holding Registration Certificate No. .... under the Chhattisgarh Value Added Tax Act, 2005 in ..... circle, hereby declare that I have received tax paid goods/taxable goods manufactured out of tax paid goods other than the goods specified in Schedule III consumed or used in the manufacture of such taxable goods from M/s. .... (principal) holding Registration Certificate No. .... under the said Act for sale on commission and that the particulars of the receipt of tax paid goods/taxable goods and disposal of the said goods disposed of by me and the amount of input tax rebate to which I am entitled are as under-A-Statement showing particulars of goods taxable under Section [8] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.e.f. 1-4-2006).]

Description of tax paid goods		Particulars relating to the tax paid goods held in stock at the beginning of the month/*quarter		
Date of receipt of the declaration in Form 5 from the principal	Quantity shown in the declaration in Form 5	Sale price shown in the declaration in Form 5 at the hands of the selling registered dealer from whom the goods were purchased by the principal	Tax under Section [8] paid by the principal to the selling registered dealer on the sale price shown in column (4)	
(1)	(2)	(3)	(4)	(5)

Particulars relating to the tax paid goods received from the principal during the month/quarter

Date of receipt of the declaration in Form 5 from the principal	Quantity shown in the declaration in Form 5 from the principal	Sale price shown in the declaration in Form 5 at the hands of the selling registered dealer from whom the goods were purchased by the principal	Tax under Section [8] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006)] paid by the principal to the selling registered dealer on the sale price shown in column (8)
(6)	(7)	(8)	(9)

Particulars relating to goods available      Disposal of goods out of the quantity

for disposal shown column  
during the (10) during the  
month/\*quarter. month/quarter

By way of  
By way of sale within the State or  
sale in the course of inter-State trade  
commerce

		Tax under Section[8] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006)] paid by the principal to the selling registered dealer on the sale price shown in column(11)			Tax payable under Section 8(i)			Tax payable under the Central Sales Tax Act, 1992
Quantity	Sale price		Quantity	Sale price		Quantity	Sale price	
(3) + (7)(4) + (8)(5) + (9)								
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

By way of sale in the course of export out of the  
territory of India

By way of sale outside the  
State

Quantity	Sale price	Quantity	Sale price
(19)	(20)	(21)	(22)

Particulars of tax paid  
goods held in State at the end of the  
month/\*quarter

Sale price at the hands  
of the selling  
registered dealer from  
whom the goods were  
purchased by the  
principal

Tax under Section[8] [Substituted by  
Notification No. F-10/6/2006/CT/V (29),  
dated 3-5-2007 (w.r.e.f. 1-4-2006)] paid by  
the principal to the selling registered dealer  
on the sale price shown in column(24)

(23)

(24)

(25)

(26)

B. Statement showing the particulars of the tax paid on goods consumed or used in the manufacture of goods taxable under Section [8] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006)] received from the principal for sale on commission

Description of taxable goods		Taxable goods held in stock at the beginning of the month/*quarter.		Taxable goods received from the principal during the month/*quarter	
Date of receipt of the declaration in Form 5 from the principal	Quantity shown in the declaration in Form 5	Value	Date of receipt of the declaration in Form 5 from the principal	Quantity shown in the declaration in Form 5	Value
(1)	(2)	(3)	(4)	(5)	(6)
		(7)			
Taxable goods available for disposal during month/*quarter		Taxable goods disposed of during the month/*quarter by way of			
Quantity	Value	Sale within the State	Sales in the course of inter-State trade or commerce		Sales in the course of export out of the territory of India
			Quantity	Sale price	Central sales tax payable
				Tax payable under Section [8] [Substituted by Notification No.	

F-10/6/2006/CT/V  
(29), dated  
3-5-2007 (w.r.e.f.  
1-4-2006).]

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Particulars relating to the tax paid goods consumed or used in the manufacture of taxable goods shown in columns (10), (13) and (16)								
Taxable goods held in stock at the end of the month/ quarter	Description of goods	Sale price at the hands of the selling registered dealer from whom the goods were purchased by the principal		Tax paid by the principal to the selling registered dealer on the sale price shown in column (23)		Input rebate to which eligible		
Quantity	Value							
(20)	(21)	(22)		(23)		(24)	(25)	

Place .....

Date ..... Signature of the dealer

\*Strike out whichever is not applicable. Note: The expression "tax paid goods" used in this declaration refers to goods [specified in Part III of Schedule II] [Inserted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006).] which have borne tax under Section [8] [Substituted by Notification No. F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006).] of the Chhattisgarh Value Added Tax Act, 2005. Form 10 [See Rule 11(1)] Application for grant of Registration Certificate under Section 16 of the Chhattisgarh Value Added Tax Act, 2005 To, The Commercial Tax Officer..... Circle I, ..... \*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 Registration Certificate under clause (...) of sub-section (2) of Section 16 of the Chhattisgarh Value Added Tax Act, 2005.

## 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..... (ii) Status of Business (whether a proprietorship, partnership, a public limited or private limited company, H.U.F., Society, Co-operative Society, club or association..... (iii) Nature of business with description of goods,- (a) Trading mainly in..... (b) Manufacturing

mainly.....(c)Mining of(iv)Name of the Proprietor/Name of the Partners/Directors with full present and permanent address and extent of interest in the business-

Name	Address	Age	Father's Name	Home address	Extent of interest in business	Signature	Signature and address of the person attesting the signature in Col. (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 partners of the firm or each adult co-parcener of HUF as the case may be, on a separate paper duly attested by a Lawyer or a lax 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 No. under the Chhattisgarh Value Added Tax Act. 2005 and the Central Sales Tax Act. ....
- (c) Full address .....
- (d) Extent of interest .....
- (vi) Registration Certificate Number(s) under the State Sales Tax Act and the Central Sales Tax Act if the business is registered in any other State. ....
- (vii) Date of commencement of the business .....
- (viii) Turnover from the date of commencement of business to the date of making the application .....
- (ix) (a) Date on which the turnover .....

exceeded the  
limit prescribed  
under  
sub-section (1) of  
Section 4.

- (b) Date of liability to pay tax. ....
- If the turnover has not exceeded  
the limit prescribed  
under sub-section (1) of Section  
(x) (a) 4, whether it is likely to exceed .....  
within a period of twelve  
months from the date of  
commencement of the business.  
If the turnover is likely to  
(b) exceed as aforesaid, .....  
reasons therefor.  
If the business in respect of  
which the application is made  
is registered as an industrial  
(xi) unit with the Commerce and .....  
Industries Department of the  
Government of Chhattisgarh  
the number and date of the  
certificate  
Whether applied for  
Registration Certificate under  
the Central Sales Tax Act, 1956.  
(xii) If so the date of first interstate .....  
sale if the application has been  
made under Section 7 (1) of that  
Act.  
(xiii) (a) Number and date of Mandi .....  
licence, if any (enclose copy).  
Number and date of licence  
(b) under the Chhattisgarh Shops .....  
and Establishment Act, if any  
(enclose copy).  
Number and date of licence  
(c) under the Essential .....  
Commodities Act, if any (enclose  
copy)  
(xiv) Particulars of immovable .....



property owned by the persons  
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)

(xv) Particulars of permanent account number if the person is/\*persons are income tax assessee (s).

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

(xvi) Particulars of the bankers through whom the business is transacted

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

- (xvii)(a) Name and address of the additional places of business in the State, if any .....
- (b) Particulars of godowns/warehouses, if any .....
- (xviii) 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 Govt.). ....
- If taken on rent or on lease enclose a copy of receipt of rent or lease deed
- Names and addresses of two dealers registered under the Chhattisgarh Value Added Tax Act, 2005 identifying the business. (Enclose letters of identifications.)
- 3 (i).....(ii).....

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

\*Strike out whichever is not applicable. Acknowledgment Received an application in Form 10 for

grant of registration certificate under clause (.....) of sub-section (2) of Section 16 of the Chhattisgarh Value Added Tax Act, 2005 along with an affidavit from Shri.....Seal of Office

Place .....

Date ..... Signature and full name of the official receiving the application.

Form 11

[See Rule 12(1)]

Registration Certificate

Counterfoil

No.....Circle....

1	Registration Certificate No.....	Registration Certificate
2	Name of the business.....	1
3	Name of the applicant.....	(Name of the business) (Name of the applicant ..... in the business, that is whether Proprietor/Partner/Manager/Director) whose only place of business/principal business situated at.....(address) under Chhattisgarh Value Added Tax Act, 2005
4	Status of the applicant in the business (whether Proprietor/Partner/Manager/Director)	
5	Full address of the principal place of business in Chhattisgarh.....	
6	Nature of business.....	2
	* (i) Trading mainly in.....	
	* (ii) Manufacturing mainly.....	
	* (iii) Mining of.....	
7	Names and addresses of the additional places of business in Chhattisgarh-	3
	Name Address	Name
	1.....	1. ....
	2. ....	2. ....
	3. ....	3. ....
	4. ....	4. ....
8	Particulars of godowns/warehouses if any	4
9	Date of issue of the registration certificate	1
10	Date of validity of the registration certificate	3

The certificate is valid from.....Seal Date ..... Signature of the Commercial Tax Officer

Form 12 [See Rule 18 (2)] Application for cancellation of 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 Registration Certificate No under the Chhattisgarh Value Added Tax Act, 2005 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 with value of goods taxable under clause (i) of Section 8 at ....%Particulars of Stock with value of goods taxable under clause (ii) of Section 8 at ....%OR\*I have wholly transferred my business on.....to M/s.....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 .....	.....
3 .....	.....

I, therefore, apply for cancellation of my registration certificate under clause (a)/\*clause (h) of sub-section (10) of Section 16 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 and the blank statutory forms issued by the Commercial taxes Department.**

Encl- (1) Registration certificate along with the certified copies thereof(2)blank statutory forms

Place .....

Date ..... Signature of the dealer

\*Strike out Whichever is not applicable. Form 13[See Rule 18 (5)]Intimation under sub-rule (5) of Rule 18 of the Chhattisgarh Value Added Tax Rules, 2006I,.....Proprietor/Manager/Partner/Director/Officer In-charge of the business of selling or supplying goods carried on by the Central Government/State Government holding Registration Certificate No under the Chhattisgarh Value Added Tax Act, 2005 with his only/principal place of business situated in Municipal Ward No.....(for municipal areas only) at..... in the tahsil .....of the district hereby state that I had made an application in Form 10 for cancellation of my registration certificate under Section 16 (10)(b)/\*(c) 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 have been cancelled under sub-rule (5) Rule 18 Chhattisgarh Value Added Tax Rules. 2006. Therefore, in pursuance of the requirement under Rule 19 (1)(b) 1 am sending herewith my registration certificate along with the certified copies thereof and the blank statutory forms held in stock by me on the said date.Encl- (1) Registration certificate with certified copies thereof(2)..... blank statutory forms

Place .....

Date ..... Signature of the dealer

\*Strike out whichever is not applicable. Form 14[See Rule 11 (3)]Application for registration of persons liable for tax deduction at sourceTo,The Commercial tax Officer.....CircleI, hereby apply for a certificate of registration under Section 18

of Chhattisgarh Value Added Tax Act, 2005 as per particulars given below :

- (1) Name of the applicant .....
- (2) Address of the principal place of work(Building/Street/Road/Municipal ward/Town/City/Tehsil/District) .....
- (3) Status of the person signing the form  
(WhetherProprietor/Partner/PrincipalOfficer/Agent/Manager/Director/Secretary) .....
- (4) Class of the person (whetherindividual/firm/company/corporation/ society/club/ association,etc.) .....
- (5) If registered under the Chhattisgarh Value Added Tax Act, 2005Central Sales Tax Act, 1956 the number of registrationcertificate:- .....
- (a) under Value Added fax Act .....
- (b) under Central Sales Tax Act .....
- (c) nature of supply/contract for which liability for taxdeduction at source arises. ....

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

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

(Strike out whichever is not applicable).Acknowledgment(Particulars of name and address to be filled in by the applicant)Received an application for registration in Form 14From :Name of the applicant.....Full Postal

Address.....

Place .....

Date ..... Signature of the Receiving Officer

Form 15[See Rule 12(1 )(ii)]Certificate of registration of persons liable for tax deduction at sourceNo.....This is to certify that the Proprietor/Partner/Principal

Officer/Agent/Manager/ Head of Office of the

Establishment/Firm/Club/Association/Society/Corporation/Company known as.....and

located at has been registered under Section 18 of the Chhattisgarh Value Added Tax Act, 2005.The

holder of the certificate is liable for tax deduction at source for supplies/contracts of the

nature.....Seal

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

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

Form 16[See Rule 20 (1)]Notice under sub-Section (1) of Section 19 of the Chhattisgarh Value Added Tax Act, 2005To,..... (Dealer)..... (Address)Registration No.....(If any)You are

required to submit a return/returns in Form 17 within thirty days of the receipt of this notice for the period ending day of 20.....Please take notice that failure without sufficient cause to furnish

the return will render you liable to penalty under Section 19 (4)(c) or to prosecution under Section 64 of the Chhattisgarh Value Added Tax Act, 2005 and furnishing of false return will render you

liable to penalty under Section 54 or to prosecution under Section 64 of the said Act.SealPlace

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

.....[Form 17] [Substituted by Notification No. F-10-28/2008/CT/V (21), dated

28-3-2008 (w.e.f. 1-4-2008).][See Rule 20 (2) (a)]TINRetrun for the Period DD MM YY DD MM YY

**2. 2.....**

From.....To.....

(For official use only)Date of receipt DD MM

YYYYSignature.....Name.....Designation.....

Name of the dealer .....Address

.....Phone/Fax No.

.....Name and Address of Branch officeswithin Chhattisgarh State, if any-

**1. ....**

**2. ....**

1                      Gross  
Turnover .....  
\*Gross  
Turnover on  
the basis of  
Maximum  
Retail Price  
if optionhas  
been taken .....  
for payment  
of tax on  
Maximum  
Retail Price  
ofmedicine.  
Less (i) Sale  
value of  
goods  
return .....  
within six  
months of  
sales

(ii)                      Cash discount allowed .....

(iii)                      Amount of labour charges  
included in Value of Work  
Contract,if it has not been  
deducted from Gross  
Turnover

2	Net Turnover	.....	
3	Deductions :-		
	(i)	Tax free sales u/s 15 and 15 (B)	.....
	(ii)	Tax paid Sales u/s 2 (x) Turnover of the goods supplied in the execution of workscontract on which	.....
	(iii)	tax has been paid by sub-contractor	
	(iv)	Turnover of the goods on which tax has been paid or payable by commission agent	.....
	(v)	Turnover of the goods on which tax has been paid by principal	.....
	(vi)	Deductions u/s 38-	
	(a)	Sales out of State/Consignment/Branch Transfer	.....
	(b)	Sales in the Course of Inter-State trade or Commerce	.....
	(c)	Sales in the Course of export out of the territories of India	.....
	(d)	Sale made to registered dealers u/s 38 (1) (iv) (Special Economic Zone).	.....
	(vii)	Other deduction (give details)	.....
	(a)		.....
	(b)		.....
	(viii)	Tax amount included in gross turnover	.....
		Total Deductions	.....

[4 [Substituted by Taxable  
Notification No. Turnover-  
F-10/31/2010/CT/V

(44), dated  
31-5-2010.]

S.No. Taxable Turnover Rate of Tax Tax Amount

1	1.00%
2	2.00%
3	4.00%
4	5.00%
5	14.00%
6	25.00%
Total :]	

5. Tax Payable u/s  
13 (5) .....

6. Purchase Tax	Taxable amount	Purchase Tax Payable
	.....	.....

Total Tax  
7. Payable (4 + 5+ .....  
6)

8. Amount of  
interest, if any .....

9. Total (7 + 8) .....

10. [

[Substituted

by

Notification

No. F-10/31

/2010/CT/V

(44), dated

31 -5-2010.]

Computation  
of input tax  
rebate-

On stock u/s 73/u/s 13(1)

(a) Balance  
input tax  
rebate  
brought .....  
forward from  
Last  
quarter/year

(b)	On goods purchased within the quarter (On tax amount shown separately in purchase bills)-	
	(i) @1%	.....
	(ii) @2%	.....
	(iii) @ 4%	.....
	(iv) @ 5%	.....
	(v) @ 10%	.....
	(vi) @14%	.....
	Total :	.....
	Gross	
	Total (a	.....]
	+ b) :	

11. Deduct- Amount of input tax rebate adjusted (As per serial No.12) .....
12. Adjustment of input tax rebate :-
- |       |   |       |
|-------|---|-------|
| (i)   | Adjusted against the quarter            | ..... |
| (ii)  | Adjusted against the Central Sales Tax  | ..... |
| (iii) | Input tax rebate claimed as cash refund | ..... |
|       | Total (i + ii + iii)                    | ..... |
13. Amount of input tax rebate carried forward to next quarter/year (10-11) .....
14. Tax deducted at source u/s. 27 .....
15. Amount of exemption/deferment from payment of tax as New Industries .....
16. Amount of exemption from payment of tax on the .....



goods purchased from  
New Industries

17. Total .....  
[12(i)+14+15+16]

18. Balance payable .....  
amount [(9-17)]

19. Payment details :-

S.No.	Challan No.	Date	Amount	Name of Bank	Branch
-------	-------------	------	--------	--------------	--------

Total :

20. Balance payable amount (if any) .....

21. Refund amount (if any) .....

22. Amount adjusted in next quarter from the .....  
amount of refund

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

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

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

Seal of dealer, if any .....

Acknowledgment Received quarterly return for the periods ..... to ..... in form 17  
from M/s. .... TIN 2 2 ..... along with challans detailed below :-

S.No.	Challan No.	Date	Amount	Name of Bank	Branch
-------	-------------	------	--------	--------------	--------

Total :

Return receipt number ..... Date ..... Office seal ..... Signature, Name  
and designation of employee receiving return [Form 18] [Substituted by Notification No.  
F-10-28/2008/CT/V (21), dated 28-3-2008 (w.e.f. 1-4-2008).] [See Rule 20 (2) (b)] TIN Period of  
Annual Statement DD MM YY DD MM YY

**2. 2** .....

From ..... To .....

(For official use only) Date of receipt DD MM

YYYY Signature ..... Name ..... Designation .....

Name of the dealer ..... Address .....

..... Phone/Fax No. ....

..... Name and Address of Branch offices within Chhattisgarh

State, if any-

1. ....

2. ....

Part-A { | - | 1. | Gross Turnover | ..... | - | | \*Gross Turnover on the basis of Maximum Retail | ..... | - | | Price if option has been taken for payment of tax on Maximum Retail Price of medicine. | - | | Less- | (i) | Sale value of goods return within six months of sales | ..... | - | | (ii) | Cash discount allowed | ..... | - | | (iii) | Amount of labour charges included in Value of Works Contract, if it has not been deducted from Gross Turnover | - | | 2. | Net Turnover | ..... | - | | 3. | Deductions :- | - | | (i) | Tax free sales u/s 15 and 15 (B) | ..... | - | | (ii) | Tax paid Sales- u/s 2 (x) | ..... | - | | (iii) | Turnover of the goods supplied in the execution of workscontract on which tax has been paid by sub-contractor | ..... | - | | (iv) | Turnover of the goods on which tax has been paid or payable by commission agent | ..... | - | | (v) | Turnover of the goods on which tax has been paid by principal | ..... | - | | (vi) | Deductions u/s. 38- | - | | (a) | Sales out of State/Consignment/ Branch transfer | ..... | - | | (b) | Sales in the Course of Inter-State trade or Commerce | ..... | - | | (c) | Sales in the Course of export out of the territories of India | ..... | - | | (d) | Sale made to registered dealers u/s 38(1)(iv) (Special Economic Zone) | ..... | - | | (vii) | Other deduction (give details) | ..... | - | | (a) | ..... | - | | (b) | ..... | - | | (viii) | Tax amount included in gross turnover | ..... | - | | Total Deductions: | ..... | - | | 4. [ [Substituted by Notification No. T-10/31/2010/CT/V (44), dated 31-5-2010.] Taxable Turnover :- | - | | { | - | | S.No. | Taxable Turnover | Rate of Tax | Tax Amount | - | 1. | 1 % | - | 2. | 2 % | - | 3. | 4 % | - | 4. | % | - | 5. | 14 % | - | 6. | 25 % | - | | Total: | } | }

5. Tax Payable u/s 13(5) .....

6. Purchase Tax u/s 9	Taxable amount	Purchase Tax Payable
	.....	.....

7. Total Tax Payable(4 + 5 + 6)	.....
:	.....

8. Amount of interest, if any .....

9. Total (7 + 8) .....

10. [ Computation  
[Substituted of input tax  
by rebate-

Notification  
No. T-10/31  
/2010/CT/V  
(44). dated  
31-5-2010.]

		On stock u/s73/u/s 13(1)	On Capital goods
	Balance input tax rebate		
(a)	brought forward from the last year	.....	.....
(b)	On goods purchased within year (On tax amount shown separately in purchase bills)-		
	(i) @ 1 %	.....	.....
	(ii) @ 2 %	.....	.....
	(iii) @ 4 %	.....	.....
	(iv) @ 5 %	.....	.....
	(v) @ 10 %	.....	.....
	(vi) @ 14 %	.....	.....
	Total :		
	Gross Total (a + b) :	.....	.....
11.	Deduct- Amount of input tax rebate adjusted	.....	
	(As per serial No. 12)	.....	
12.	Adjustment of Input Tax Rebate :-		
(i)	Adjusted against the Tax and Interest payable under the Act	.....	
(ii)		.....	

Adjusted against the Central Sales  
tax

(iii)	Input tax rebate claimed as cash refund	.....
	Total (i + ii + iii) :	.....
13.	Amount of input tax rebate carried over to next year (10-11)	.....
14.	Tax deducted at source u/s 27	.....
15.	Amount of exemption/deferment from payment of tax as New Industries	.....
16.	Amount of exemption from payment of tax on the goods purchased from New Industries	.....
17.	Total [12(i) + 14+ 15+ 16]	.....
18.	Balance payable amount [9-17]	.....
19.	Payment details :-	.....
	{	

S.No.	Challan No.	Date	Amount
-------	-------------	------	--------

Total :

-   20.   Balance payable amount (if any)   .....	-   21.   Refund amount (if any)   .....
-   22.   Amount adjusted in next year from the amount of refund   .....	} Part - B Statement of rate wise stock of goods

S.No.	Page of the ledger	Name of the goods trading A/c.	Rate of tax	Opening balance	Purchase	Closing balance	Sale
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

## Part - C List of sales return within 6 months

S. No.	Name of dealer with Address to whom	R.C. No./ TIN	Description of goods sold	Sale invoice No. and date	Amount of sales return	Date of goods	Remarks
--------	-------------------------------------	---------------	---------------------------	---------------------------	------------------------	---------------	---------

goods havebeen sold		No.				return	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

List of purchases from such dealers within the State from whom purchases of more than Rs. 1 lac in a year have been made

S. No.	Name of dealer with address from whom goodspurchased	R.C. No./ TIN No.	Description of goods purchased	Amount of Total Purchases	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Total					

List of sales to such dealers within the State to whom sales of more than Rs. 1 lac in a year have been made

S. No.	Name of dealer with Address to whom goods sold	R.C. No./ TIN No.	Description of goods sold	Amount of Total sales	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Total					

List of Inter-State purchases (Quarterly)

S. No.	Period of quarter	Name of dealer with Address from whom goodspurchased	R.C. No./ TIN No.	Description of goods purchased	'C' Value Form No.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

List of sales out of State/ consignment/ branch transfer

S. No.	Name of consignment agent/ branch with Address	R.C. No./ TIN No.	Description of goods	Value	'F' Form No.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Note: Enclose 'F' Form. List of sales in the course of export out of the territories of India

S. No.	Name of dealer with address	R.C. No./ TIN No.	Description of goods	Value	'H' Form No./ Form 26	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Note: Enclose 'H' Form/Form 26. List of sales u/s. 38 (1)(iv) (Special Economic Zone)

S. No.	Name of dealer with Address	R.C. No./ TIN No.	Description of goods	Value	'T' Form No.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Note: Enclose 'T' Form. List of sales against declaration without collection of tax

S. No.	Name of dealer with Address to whom goods havebeen sold	R.C. No./ TIN No.	Description of goods	Amount of sale	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Total

Note: Enclose declaration form. List of sales against declaration by collecting tax at concessional rate of tax

S. No.	Name of dealer with Address to whom goods have been sold	R.C. No./ TIN No.	Description of goods sold	Rate of tax	Amount of sale	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total

Note: Enclose declaration forms. The particulars given above are true to the best of my knowledge and belief.

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

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

Seal of dealer, if any .....

Acknowledgment Received annual statement for the period ..... to ..... in Form-18 from M/s. .... TIN 2 2 ..... along with the following challans/ documents:-

S.No.	Particular of Challans/ documents	Total No. of Challans/ documents	Total Amount of Challans/ documents
-------	-----------------------------------	----------------------------------	-------------------------------------

(1) Challan

(2) 'F' Form

(3) 'H' Form

(4) Form 26

(5) 'T' Form

(6)

(7)

(8)

Receipt Number .....

Date .....

Office Seal

Signature, Name and  
designation of employee  
receiving return.]

Form 19 [See Rule 23 (1) and (3)] Application for grant/renewal of exemption certificate under Rule 23 of the Chhattisgarh Value Added Tax Rules, 2006 To, The Commercial Tax

Officer..... I, ..... \*Proprietor/ \*Partner/ \*Director/ \*Manager of the business known as..... being a dealer, holding Registration Certificate No. .... under the Chhattisgarh Value Added Tax Act, 2005, 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 20 under Rule 23 (1) of the Chhattisgarh Value Added Rules, 2006 for the period from ..... to ..... \*for renewal of the exemption certificate in Form 20 dated ..... (sent herewith) granted to me, the validity of

which expires on .....

**2. 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 Chhattisgarh Value Added Tax Act, 2005.**

**3. I hereby declare that during the period from ..... to ..... I made no sales or purchases which were subject to tax under the said Act (for renewal only).**

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

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

**5. I undertake to send an intimation of any sale or purchase of taxable goods to the Commercial Tax Officer as required by sub-rule (2) of Rule 23 of Chhattisgarh Value Added Tax Rules, 2006 and, furnish quarterly returns for the period commencing from the date of such sale or purchase and also pay into Government Treasury the tax payable according to such returns if I make any sale or purchase of such goods during the validity of exemption certificate in Form 20 which may be granted to me\*/ which may be renewed.**

Place .....

Date ..... Signature of the Dealer

Note : In case the application is for renewal, the application should be accompanied by exemption certificate.\*Strike out whichever is not applicable  
Received an application in Form 19 from.....(Name of the Dealer) for grant/ renewal of exemption certificate under Rule 23 of the Chhattisgarh Value Added Tax Rules, 2006.

.....

Date ..... Signature of the official receiving the application

Form 20[See Rule 23 (1)]Exemption CertificateSerial No.Certified that (Name of the dealer) holding Registration Certificate No. .... under the Chhattisgarh Value Added tax Act, 2005 and carrying on the business known as ..... situated at town/ village ..... district ..... of ..... tehsil ..... Municipal Ward No. .... (for municipal areas only) is not dealing in any goods taxable under the Chhattisgarh Value Added Tax Act, 2005 and is not likely to deal in such goods, the said dealer is granted exemption from furnishing any returns in respect of the year commencing from ..... and ending on .....Seal

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

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

Date of renewal	Date upto which renewed	Signature and designation of the renewing officer
(1)	(2)	(3)

Form 21[See Rule 24(1)]Application for grant of permission to submit return for different periodTo, The Commercial Tax Officer.....CircleI, ..... \*Proprietor/ \*Manager/ \*Partner/ \*Director of the business known as ..... holding Registration Certificate No under the Chhattisgarh Value Added Tax Act, 2005 whose only/ \*principal place of business within the jurisdiction of Commercial Tax Officer ..... (Circle) 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 19 of the said Act, read with Rule 24 of the Chhattisgarh Value Added Tax Rules, 2006 and for the said purpose I am furnishing the following particulars:(1)Place of business in respect of which permission is applied for,-(i)Name and style of the business .....(ii)Address of the place of business.....(iii)Registration Certificate No.....(2)Year for which permission is applied for (From to )(3)Gross turnover and tax assessed for the latest previous year.(i)Year ..... (From to )(ii)Gross turnover Rs.....(iii)tax assessed.....(iv)Assessment Case No.....(v)Order of assessment dated ,passed by Shri.....Commercial Tax Officer..... Circle/ Shri Assistant Commissioner of Commercial Tax.....(4)Gross turnover and tax payable according to the returns for the preceding year,-(i)Year..... (From to)(ii)Gross turnover Rs.....(iii)Tax payable Rs..... Tax paid Rs.....

Place .....

Date ..... Signature of the Dealer

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

Place .....

Date ..... Signature of the D dealer

Form 22[See Rule 24 (4)]Order permitting a dealer to furnish return for different periodShri ..... who is carrying on the business known as ..... and is a dealer holding Registration Certificate No. .... dated ..... under the Chhattisgarh Value Added Tax Act, 2005, 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 19 of the said Act and Rule 24 of the Chhattisgarh Value Added Tax Rules, 2006 to furnish return for different period in Form 17 for the period from ..... to ..... on or before (date) in lieu of the quarterly returns under Rule 20 (2) (a) of the said rules subject to the following conditions in respect of the place(s) of business specified below:Place .....Registration Certificate No. ....(1)The said dealer shall pay for the period specified in column (I) 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 of be paid
(1)	(2)	(3)

(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 return for such different period and the tax already paid for the earlier quarters as mentioned in the above Schedule. (3) The dealer shall furnish along with the return for such period copies of treasury receipted chalans for all the quarters in respect of which tax has been paid. (4) This permission is liable to be canceled by the Commercial Tax Officer at any time on account of any infringement of the conditions mentioned in sub-rule (4) of Rule 24 of the said rules.

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

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

\* Strike out whichever is not applicable. Form 23 [See Rule 25(1)] Note under Section 19 (5)(a) of the Chhattisgarh Value Added Tax Act, 2005 To, (Name) ..... (Address) ..... TIN

..... Whereas I have reason to believe that the particulars given by you in your return (s) for the period ..... to are not correct in so far as they relate to the application of the correct rate of tax/

\* the calculation of the tax and \*/ or interest payable \*/ claim of deduction in respect of ..... \*/

claim of input tax rebate, Now, therefore, you are directed to appear in person or by person authorized by you in writing under sub-section (1) of Section 24 being heard in this regard at ..... (place) ..... (time) on ..... (date).

Seal ..... Signed .....

Date ..... (Designation) .....

\* Strike out whichever is not applicable. Form 24 [See Rule 25 (2)] Notice under Section 19 (5)(b) of the Chhattisgarh Value Added Tax Act, 2005 for demand of additional tax/ interest To, (Name) ..... (Address) ..... TIN ..... On verification of the return (s) for the period from ..... to ..... given by you, it is found that, - (i) tax payable by you during the said period at the correct rate of ..... amounts to Rs. .... (ii) interest payable by you during the said period amount to Rs. .... (iii) a deduction of an amount of Rs has been wrongly claimed by you on which you are liable to pay tax of Rs. .... at the rate of ..... (iv) input tax rebate of an amount of Rs. .... has been wrongly claimed by you and the said amount of tax is payable by you. A total amount of Rs. .... by way of tax/ interest is payable by you. You are hereby directed to pay the sum of Rs (in figures) ..... Rs. .... (in words) into the Government Treasury at ..... on or before (date) ..... and to produce the copy of the treasury receipted challan in proof of payment before the undersigned not later than (date) ..... failing which the said sum of Rs. .... (in figures) Rs. .... (in words) shall be recovered from you as arrears of land revenue.

Seal ..... (Signed) .....

Date ..... (Designation) .....

\* Strike out whichever is not applicable. Form 25 [See Rule 26] Return by person liable for tax deduction at source

Return of tax payable for the period from ..... to.....

Name of the person .....

Address .....

Registration Certificate No. ....

S. No.	Details of Suppliers/		Amount paid	Nature of supply/ contract for which paymentrelates	Tax deducted from payment	Remarks	
	Contractors name andAddress, Regn. No. (if any)	Date of payment					
Rate of tax	Amount						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Amount of tax payable ..... Amount paid with Challan No. and date ..... The above statements are true to the best of my knowledge and belief.

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

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

Acknowledgment (Particulars of name and address to be filled by the person) Received return for the period from ..... to ..... with Challan No. .... date for Rs. ....

Name of the person ..... Full Address ..... Place ..... Date .....

Signature with full name and designation of the Receiving Officers Form 26 [See

Rule 27 (2)] Declaration I ..... a dealer holding Registration Certificate No under the

Chhattisgarh Value Added Tax Act, 2005, 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 Chhattisgarh in respect of these goods.

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

Date ..... Name of the person signing the

declaration .....

Status of the person

signing the declaration in relation

to the exporter .....

## Appendix-1

Description of goods purchased Quantity Value Rs. P.

(1) (2) (3)

Total

Total value (in figures) Rs. .... (in words) Rs. .... onlyAppendix-II

Details  
regarding  
export :

- (1) Name of airport\*/ seaport/ land 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 custom frontier of India (certified copy of such air consignment note/bill of lading/ railway receipt/goods vehicle receipt/ postal receipt/ other documents to be enclosed). ....
- (4) Description\*/ quantity/ weight and value of the goods exported under documents referred to in item (3) above. ....

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

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

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

\*Strike out whichever is not applicable. Form 27 [See Rule 29] Notice under Section 21 (4) of the Chhattisgarh Value Added Tax Act,

2005 To, (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, bills, invoices or cash memoranda, or other documents pertaining to the business at ..... (place) ..... (time) ..... on (date) .....

(Signed) .....

Seal Designation .....

Form 28 [See Rule 30 (1)] Notice under Sections 19 (4), 21 (5), 21 (6), 22 and 54 of the Chhattisgarh Value Added Tax Act, 2005 To, (Name) Shri..... (Address)..... (Registration No.) ..... Whereas, \*You have failed to furnish return (s') as required by notice in that behalf served on you under Section 19(1) and have thereby rendered yourself liable to pay interest/penalty under Section 19 (4). 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 19 (4) to pay interest\*/penalty. Or; \*You being a registered dealer have failed to furnish return (s) and \*/or the statement in Form 18 in time for the period (s) from to and have thereby

rendered yourself liable under Section 21 (5) to be assessed to the best of judgement. Or;\*You being a registered dealer have not maintained any accounts or have not employed any regular method of accounting or the accounts maintained by you are not in accordance with the provisions of sub-section (1) of Section 41 the method employed is such that no proper assessment can be made and have thereby rendered yourself liable under Section 21 (5) 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 21 (5) to be assessed to the best of judgement. Or;\*You being a dealer liable to pay the tax under Section 5 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 penalty under Section 21 (6). Or;\*I have reason to believe that during the period(s) from to you have been \*under-assessed/ \*your turnover/ \*has escaped assessment/ \*has been assessed at a lower rate/ \*deduction there from has wrongly been allowed/ \*input tax rebate has wrongly been allowed in the assessment order, you have to be assessed\*/ re-assessed in consequence of the judgement of, thereby rendering yourself liable for reassessment and penalty under Section 22. Here state reasons ..... Or;\*I am satisfied that you have concealed your turnover or the aggregate 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 for the period from to and have thereby rendered yourself liable to be assessed under Section 21 (5) to the best of judgement and to penalty under Section 54. Now, Therefore, you are hereby called upon to show cause on..... why you should not be so assessed/ \*re-assessed to the best of judgement/ why a penalty should not be imposed upon you. Further, you are hereby directed to attend in person or by a person authorised by you in writing under sub-section (1) of Section 24 before me for being heard in this regard and to produce or cause to be produced your books of accounts and the documents in respect of the above period and any evidence on which you rely in support of your objection at (place) (time) on.....(date).

Seal (Signed) .....

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

Note : - Strike out whichever is not applicable. Form 29[See Rule 30 (1)] Notice under Sections 16 (6), 25 (8), 42 (2), 54 (2), 57 (6) of the Chhattisgarh Value Added Tax Act, 2005 and Rule 82 of the Chhattisgarh Value Added Tax Rules, 2006 To, (Name) Shri..... (Address)..... R.C.

No..... \*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 16. Or;\*You being a dealer 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 (7) of Section 25 or being liable to pay the tax or penalty in accordance with the order passed under the said sub-section (6) have failed to pay the same and have rendered yourself liable to penalty under sub-section (8) of the said Section. Or;\*You having failed to.....(here mention the particulars of the contravention committed) have contravened the provisions of sub-section (I) of Section 42, and have thereby rendered yourself liable to penalty under sub-section (2) of Section 42. Or;I am satisfied that you have concealed your turnover/\*aggregate of purchase prices/ \*you have furnished false particulars of your sales/\*purchases in your return/ \*returns for the period from to...../you have furnished false return/ returns for the period from .....to and thereby rendered yourself liable to penalty under sub-section (2) of Section 54. Or;\*I have reason to believe

that you have stored/ \*kept goods liable to tax without accounting for them in books & registers/  
 \*accounts maintained by you with a view to evade payment of tax and have thereby rendered  
 yourself liable to penalty under clause (c) of sub-section (6) of Section 57. Or;\*You have contravened  
 the provisions of rule (herein mention the rule) of the Chhattisgarh Value Added Tax Rules, 2006  
 and thereby rendered yourself liable to penalty under Rule 82 of the said Rules. 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 24 at (Place) ..... (time) ..... (on)  
 ..... (date) ..... why a penalty should not be imposed upon you. 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 also required to produce any evidence on which you rely in support  
 of your objection (if any).

Seal (Signed) .....

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

\*Strike out whichever is not applicable. [Form 30] [Substituted by Notification No.

F-10/6/2006/CT/V (29), dated 3-5-2007 (w.r.e.f. 1-4-2006).] [See Rule 32 (1)] Order of assessment  
 and/ or penalty Name of the Dealer ..... Address

..... TIN No. 2 2 ..... Assessment year

..... Case No. .... Period of assessment .....

As per return

- |    |   |       |       |
|----|---|-------|-------|
| 1. | Gross turnover  | ..... | ..... |
|    | Less- Sale value of goods return within six months of sales   | ..... | ..... |
| 2. | Net Turnover  | ..... |       |
| 3. | Deductions :-   |       |       |
|    | (i) Tax free sales u/s 15 and 15(B) -   | ..... |       |
|    | (ii) Tax paid Sales- u/s 2(x)   | ..... |       |
|    | (iii) Turnover of the goods supplied in the execution of workscontract on which tax has been paid by sub-contractor | ..... |       |
|    | (iv) Turnover of the goods on which tax has been paid or payable by commission agent                                | ..... |       |
|    | (v)   | ..... |       |

	Turnover of the goods on which tax has been paid by principal	
(vi)	Deductions u/s 38 -	.....
(a)	Sales out of State/Consignment/ Branch transfer	.....
(b)	Sales in the Course of Interstate trade or Commerce	.....
(c)	Sales in the Course of export out of the territories of India	.....
(d)	Sale made to registered dealers u/s 38(1) (iv) (specialeconomic zone)	.....
(vii)	Other deduction (give details)	.....
(viii)	Tax amount included in gross turnover	.....
	Total Deductions:	.....
4. [	[Substituted by Notification No. F-10/3172010/CT/V (44). dated	Taxable Turnover-
31-5-2010.]		Rate wise breakup

S.No. Rate of Tax Determined Taxable Turnover Tax Amount

1. 1 %
2. 4 %
3. 5 %
4. 14 %
5. 25 %

Total : ]

5. Tax Payable  
u/s 13(5) .....

6. Purchase Tax Taxable purchase price Purchase Tax Payable  
u/s 9 .....

Total Tax  
7. Payable (4 + 5 + 6) : .....

Aggregate of purchase prices of goods specified in schedule  
I made from registered dealers As per returns Purchase As determined Purchase Tax price  
8. during the year under assessment and the amount of Tax price  
tax shown separately in purchase bills, -  
(a) for sale within the state .....

		for use or consumption or use in manufacture or use in mining of any goods specified in schedule II for sale	.....
(b)		Total (a + b):	.....
9.	(i)	Input tax rebate claimed by/ allowed to dealer	As per returns                      As determined
		u/s 13   u/s 73   u/s 13	u/s 73
		.....	.....
	(ii)	Input tax rebate to the credit of the dealer at beginning of the year Total (i + ii):	.....
10.	Amount of Interest Payable, if any u/s 19(4)(a) .....		
11.	Total Amount of Tax and Interest Payable (7+8): .....		
12.	Amount of penalty imposed		
	(i)	Under Section	.....
	(ii)	Under Section	.....
	(iii)	Under Section	.....
	(iv)	Under Section	.....
	(v)	Under Rule 82	.....
	Total :		.....
13.	Total amount of tax/ interest/ penalty payable (11 + 12)		.....
14.	Input tax rebate to the credit of the dealer ( As per column no. 9)		.....
15.	Net amount of tax/ interest/ penalty payable		.....

(13-14)

16. Tax deducted at source u/s 27 .....
17. Tax/ Interest deposited by the dealer .....
18. Input tax rebate to the credit of dealer if anyadjusted towards the amount of Central Sales Tax payable for theperiod under assessment or to any other dues under the Act or theCentral Sales Tax Act .....
19. Balance of the input tax rebate to the credit of the dealer atthe end of the year to be carried over for the next year. u/s 13 u/s 73
- .....
20. Total balance of tax and penalty due for payment, if any[(15)-(16+17+18 + 19)] .....
21. Amount of tax/ interest paid in excess .....
22. Amount of input tax to be refunded, if any .....

Office Seal ..... Signature .....

Dated ..... Name .....

Designation .....]



Form 31[See Rule 34(1)]Application for enrollment as a Tax PractitionerTo,The Commissioner of Commercial Tax,Chhattisgarh,RaipurI, ..... (Full name) son of ..... (Father's name) hereby apply for enrolment as a Tax Practitioner under sub-rule (I) of Rule 33 of the Chhattisgarh Value Added Tax Rules, 2006.

**2. I declare that I possess the under mentioned qualification specified in sub-section (2) of Section 24 of the Chhattisgarh Value Added Tax Act, 2005 for which I attach herewith an attested copy of. (here mention one of the qualifications mentioned in clause (b)/\*(c) of sub-section (2) of Section 24 of the said Act)**

Signature.....

Place

Permanent address.....

.....

Date

Present address (if different

..... frompermanentaddress).....

\* Strike out whichever is not applicable. Form 32[See Rule 34 (3)]Register of tax Practitioners enrolled under Section 24 (3) of the Chhattisgarh Value Added Tax Act, 2005

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

Qualification	Signature of Commissioner	Date of removal	Reasons for removal	Remarks
(7)	(8)	(9)	(10)	(11)

Form 33[See Rule 34 (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 Tax

Chhattisgarh

Seal

OriginalForm 34[See Rule 36 (2)](To be sent by the Treasury to Commercial Tax Officer)ChallanThe Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/ Taxes under the State Value Added Tax Act)Challan of tax/ penalty/ registration fee/ interest paid to ..... Government Treasury/ sub-treasury/ branch of bank of .....

By whom tendered

Name and address of the dealer

on  
whose  
behalf  
is paid  
and  
R.C. No.  
and  
Case  
No. if  
any  
(2)  
(a)  
(b)  
(c)  
(d)  
(e)  
(f)  
(g)

(1)

Total

Rs.....(in figures)

Rs.....(in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. ....(in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/  
Agent or Manager

Second Copy Form 34 [See Rule 36 (2)] (To be retained in the Treasury) Challan The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/ Taxes under the State Value Added Tax Act) Challan of tax/ penalty/ registration fee/ interest paid to Government Treasury/ sub-treasury/

branch of bank of.....

By whom tendered

(1)

Name  
and  
address  
of the  
dealer  
on  
whose  
behalf  
is paid  
and  
R.C. No.  
and  
Case  
No. if  
any  
(2)  
(a)  
(b)  
(c)  
(d)  
(e)  
(f)  
(g)

Total

Rs.....(in  
figures)

Rs.....(in  
words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

**1. Received payment of Rs.....(in figures)**

Rs. ....(in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/

Agent or Manager

Third Copy Form 34 [See Rule 36 (2)] (To be given to the payer for being sent to Commercial Tax Officer) Challan The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/ Taxes under the State Value Added Tax Act) Challan of tax/ penalty/ registration fee/ interest paid to .....  
Government Treasury/ sub-treasury/ branch of bank of .....

By whom tendered

Name  
and  
address  
of the  
dealer  
on  
whose  
behalf  
is paid  
and  
R.C. No.  
and  
Case  
No. if  
any  
(2)  
(a)  
(b)  
(c)  
(d)  
(e)  
(f)  
(g)

(1)

Total

Rs. .... (in figures)

Rs. .... (in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. ....(in words)

## **2. Date of entry**

Treasurer Accountant Treasury Officer/  
Agent or Manager

Fourth Copy Form 34[See Rule 36 (2)](To be given to the payer for his own use)ChallanThe  
Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/ Taxes under the State Value Added  
Tax Act)Challan of tax/ penalty/ registration fee/ interest paid to.....Government Treasury/  
sub-treasury/ branch of bank of .....

By whom tendered

Name  
and  
address  
of the  
dealer  
on  
whose  
behalf  
is paid  
and  
R.C. No.  
and  
Case  
No. if  
any  
(2) (3)  
(a) fa  
p  
T  
a  
(b) P  
(c) C  
(d) P  
(e) I  
(f) M  
(g) U

(1)

Total

Rs.....(in figures)

Rs.....(in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. ....(in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/  
Agent or Manager

Fifth Copy Form 34[See Rule 36 (2)](To be sent by the Treasury Officer to the Accountant General)ChallanThe Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act)Challan of tax/penalty/ registration fee/ interest paid to.....Government Treasury/ sub-treasury/ branch of bank of .....

By whom tendered

Name  
and  
address  
of the  
dealer  
on  
whose  
behalf  
is paid  
and  
R.C. No.  
and  
Case  
No. if  
any

(1)

(2) (3)  
(a) fa  
p  
T  
a  
P  
C

(e) P  
(f) L  
(g) M  
U

Total

Rs.....(in figures)

Rs.....(in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. ....(in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/  
Agent or Manager

Original Form 35 [See Rule 36 (2)] (To be sent by the Treasury to Commercial Tax Officer) Challan The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/ Taxes under the State Value Added Tax Act) Challan of tax paid to ..... Government Treasury/ sub-treasury/ branch of bank of .....

By whom tendered

Name and address of the dealer from whom the amount of tax deducted at source and on whose behalf money is paid and his

R.C. No.,  
if any  
(2)

(1)

Under Rs. (in words)

Total

Rs.....(in figures)

Rs.....(in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. ....(in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/  
Agent or Manager

Second Copy Form 35 [See Rule 36(2)] (To be sent by the Treasury to Commercial Tax Officer) Challan The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added Tax Act) Chalan of tax paid to ..... Government treasury/ sub-treasury/ branch of bank of .....

By whom tendered

Name  
and  
address  
of the  
dealer  
from  
whom  
the amount  
of tax  
deducted  
at source  
and on  
whose  
behalf  
money  
is paid



and his  
R.C. No.,  
if any  
(2)

(1)

Under Rs. (in words)

Total

Rs.....(in figures)

Rs.....(in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. ....(in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/  
Agent or Manager

Third Copy Form 35[See Rule 36(2)](To be given to the payer for being sent to Commercial Tax Officer)ChallanThe Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/ Taxes under the State Value Added Tax Act )Chalan of tax paid to ..... Government treasury/

Sub-treasury/ branch of bank of .....

By whom tendered (Give name of the person)

Name  
and  
address  
of the  
dealer  
from  
whom  
the amount  
of tax  
deducted  
at source  
and on  
whose  
behalf  
money

is paid  
and his  
R.C. No.,  
if any  
(2)

(1)

Under Rs. (in words)

Total

Rs.....(in figures)

Rs.....(in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. ....(in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/  
Agent or Manager

Fourth Copy Form 35 [See Rule 36(2)] (To be given to the payer for his own use) Challan The  
Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/Taxes under the State Value Added  
Tax Act) Chalan of tax paid to ..... Government treasury/sub-treasury/ branch of bank of  
.....

By whom tendered (Give name of the person)

Name  
and  
address  
of the  
dealer  
from  
whom  
the amount  
of tax  
deducted  
at source  
and on  
whose  
behalf

money  
is paid  
and his  
R.C. No.,  
if any

(1)

(2)

Under Rs. (in words)

Total

Rs. .... (in figures)

Rs. .... (in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. .... (in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/  
Agent or Manager

Fifth Copy Form 35 [See Rule 36(2)] (To be sent by the Treasury Officer to the Accountant General) Challan The Chhattisgarh Value Added Tax Act, 2005 (040-Commercial Tax/ Taxes under the State Value Added Tax Act) Challan of tax paid to ..... Government treasury/sub-treasury/ branch of bank of .....

By whom tendered (Give name of the person)

Name  
and  
address  
of the  
dealer  
from  
whom  
the amount  
of tax  
deducted  
at source  
and on  
whose

behalf  
money  
is paid  
and his  
R.C. No.,  
if any  
(2)

(1)

Under Rs. (in words)

Total

Rs.....(in figures)

Rs.....(in words)

Dated ..... Signature of the Dealer or  
Depositor

For use in the Treasury or State Bank

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

Rs. ....(in words)

## 2. Date of entry

Treasurer Accountant Treasury Officer/  
Agent or Manager

Form 36[See Rule 39(1)] Notice of demand for payment of tax, interest, penalty, or any other dues payable under the Chhattisgarh Value Added Tax Act, 2005. 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 Chhattisgarh Value Added Tax Act, 2005, 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 interest payable by you under section .....has been levied.

**2. This \*tax/\*penalty /\*interest includes Rs...../..... already paid by you towards tax/\*penalty/ \*interest and the balance is Rs.....**

**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 imposing penalty is attached.**

Seal

Date ..... Signed .....

Designation .....

\*Strike out whichever is not applicable. Form 37[See Rule 41]Intimation under sub-section (12) of section 25 of the Chhattisgarh Value Added Tax Act, 2005.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 48/ \*49 / \*56 of the Chhattisgarh Value Added Tax Act, 2005 by ..... (here give the designation of the authority who passed the order enhancing/ \*reducing \*annulling the amount payable by the dealer). The amount due from you is now Rs. ....

Seal

.....

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 accordingly.....Signature of the Assessing Authority\*Strike out whichever is not applicable. Form 38[See Rule 43(1)]Notice under sub-section (3) of section 26 of the Chhattisgarh Value Added Tax Act, 2005.To, (Name).....(Address).....(R.C.No.).....Whereas, you being a registered dealer have failed to furnish the return as required by subsection (1) of section 19 and have failed to pay the tax in accordance with the provisions of sub-section (2) of section 25 for the period from ..... to ..... by the due date and thus, the tax payable for the said period has become payable, under sub-section (1) of section 26 in advance of an assessment which may be made under section 21.And whereas, the amount of tax payable in advance under sub-section (1) of section 26 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 21 into the Government Treasury at .....before the expiry of seven days from the date of receipt 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 arrear of land revenue.

**2. Please take notice that if you now furnish the return for the aforesaid period and pay the amount of tax for the said period according to such return into Government Treasury at ..... before the time mentioned in paragraph I of this notice and produce the receipt in proof of the payment before the**

**undersigned before the time mentioned in paragraph I above or if you prove to the satisfaction of the undersigned within seven days of the receipt of the notice that the return for the above said period has already been furnished by you this notice shall stand cancelled.**

Seal                      Signature .....

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

\*Strike whichever is not applicable. Form 39 [See Rule 44(2)(a)] Certificate in respect of amount deducted under sub-section (1) of Section 27 of the Chhattisgarh Value Added Tax Act, 2005. Certified that the under mentioned goods have been purchased for Rs..... inclusive of commercial tax of Rs..... from M/s. .... a dealer holding registration certificate No..... under the Chhattisgarh Value Added Tax Act, 2003, under purchase order No..... dated..... / \*as per bill/\*cash memo/\*challan No..... dated..... for and on behalf of the office of ..... of the Central Government/\*the State Government 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 has been paid into the Government treasury within the period specified in rule 44(1) of the Chhattisgarh Value Added Tax Rules, 2006 vide challan (Form 35) number ..... dated ....

Seal                      .....

Signature of the Officer Authorized to make

Place ..... purchases on behalf of the Central/ State

Date ..... Government/

\*Strike whichever is not applicable. Form 40 [See Rule 44 (2)(b)] Certificate in respect of amount deducted under sub-section (2) of section 27 of the Chhattisgarh Value Added Tax Act, 2005. Certified that an amount of rupees ..... has been deducted at source as required by the provision of sub-section (2) of section 27 of the Chhattisgarh Value Added Tax Act, 2005 from the amount payable to the contractor ..... (Name) of ..... (Address of the place of business) holding registration certificate No..... under the said Act towards the value of the contract for ..... executed at ..... during the period from ..... to ..... and that the amount so deducted has been paid by me into the government treasury vide challan (Form 35) No..... dated ..... within the period specified in rule 44(1) of the Chhattisgarh Value Added Tax Rules, 2006.

Seal

Signature of the person letting out of the

Place ..... contract himself or for or on behalf of the

Date ..... Central Government/ State

Government/ Public Sector undertaking/ local

Body/statutory public limited company.

Add ----- Form 41 [See Rule 44(4)(a)] Application for grant of a certificate under section 28 of the Chhattisgarh Value Added Tax Act, 2005 To, The Commercial Tax Officer, ..... (Circle), I, ..... (Name) of ..... (Name of the business) ..... (Address) holding registration certificate No..... under the Chhattisgarh Value Added Tax Act, 2005 request for

grant of certificate under section 28 of the said Act. to be issued to ..... (Name, designation and address of the authorized officer purchasing goods on behalf of the Central Government/State Government or Name and address of the person letting out a contract for(1)Description of goods .....(2)Date on which/period within which supplied .....(3)Purchase order/Contract No. and date .....(4)Value of the purchase order/contract .....I hereby declare that the particulars given above are true to the best of my knowledge and behalf.(Signature of the applicant)with name and status.Form 42[See Rule 44(4)(b)]CertificateTo,.....I, hereby direct you to pay the sum to ..... (name and address of the dealer/contractor) holding registration certificate No. .... (if any) under Chhattisgarh Value Added Tax Act. 2005 on account of the sale or supply/ contract order No. .... date ..... for Rs. .... (in figures) ..... in words) ..... without deduction of any amount or deduction at ..... rate towards tax payable.SealPlaceDateSignatureDeputy Commissioner of Commercial Tax,.....Division\*Strike out whichever is not applicable.Form 43[See Rule 44 (5)]Quarterly statement showing the particulars of the amount of tax deducted at source and its payment under section 27 of the Chhattisgarh Value Added Tax Act, 2005

**1. Name of the office of the department of the \*Central/ State Government\*/Public Sector undertaking\*/Municipality\*/ Municipal Corporation\*/Statutory Authority\*/ Public Limited Company with place of the office and address. ....**

**2. Period..... from ..... to.....**

Part - AParticulars relating to goods purchased from a registered dealer:-

S.No.	Name of the registered dealer from whom goods were purchased during the quarter with his RC No.	Description of goods purchased	No. and date of the bill issued by the dealer	Amount of the consideration payable in accordance with the bill.
(1)	(2)	(3)	(4)	(5)
	Amount of tax under section 8(i)* 8(ii) of the Chhattisgarh Value Added Tax Act. 2005	Amount of tax deducted at source under section 27(1) of the Chhattisgarh Value Added Tax Act. 2005	Date of payment of the tax shown in column (7) with chalan No. and date.	Date of issue of the certificate in form 39 to the selling registered dealer.
(6)	(7)	(8)	(9)	

Part - BParticulars relating to goods supplied by the contractor in the execution of a works contract:-

S.No.	Name of the contract with his RC No.	Nature of the contract	Description of the goods supplied in the execution of the contract	No. and Date of the running bill given by the contractor during the period.
(1)	(2)	(3)	(4)	(5)

Amount of the running bill	Amount of tax deducted at source	Date of payment of the tax shown in column (7) with Chalan No. and Date	No. and Date of issue a certificate in form 40 to the contractor.
(6)	(7)	(8)	(9)

Place ..... Signed .....

Date ..... Name and designation of the authorised officer

Note:- Strike out which ever is not applicable. Form 44 [See Rule 45] Notice under section 29 (1) of the Chhattisgarh Value Added Tax Act, 2005. To, (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 ..... I, ..... hereby require you under section 29(1) of the Chhattisgarh Value Added Tax Act, 2005 to pay into the Government Treasury at ..... on or before ..... (date) and to produce the receipt in 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 of the money becoming due or 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 ..... Please note 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 specified 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 discharged or 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 initiated 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 45 [See Rule 46 (1)] Notice for forfeiture of any amount under section 37(3) of the Chhattisgarh Value Added Tax Act, 2005 To, ..... (Name of the person)..... (Address)..... (R.C.No. if any) Whereas I have reason to believe, 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 37 of the Chhattisgarh Value Added Tax Act, 2005. Now, therefore, you are hereby directed to attend personally or through a person authorized by you in writing under section 24 of the said Act at .... (place) 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 37 of the said Act be forfeited under the provisions of sub-section (3). of that section. Seal

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

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

Form 46 [See Rule 46(3)] Application for refund of the unauthorisedly collected amount forfeited under section 37 of the Chhattisgarh Value Added Tax Act, 2005 To, 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 37 of the Chhattisgarh Value Added Tax Act, 2005. 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 dealer in respect of the purchase of the aforesaid goods.

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

Date ..... Name and address .....

Form 47[See Rule 47(1)]

Form 47	Form 47	Form 47
(See Rule 47(1))	(See Rule 47(1))	(See Rule 47(1))
Counter foil	Refund payment order	Refund payment order
Refund payment order		
(under Rs..... (in words)	(under Rs..... (in words)	(under Rs..... (in words)
Rupees	Rupees	Rupees
Book No.....	Book No.....	Book No.....
Voucher No.....	Voucher No.....	Voucher No.....
Refunds	Refunds	Refunds
Order for refund payable	(for use in treasury only)	
to.....		
R.C.No.....	To,	To,
Assessment case	The Treasury/ Sub-Treasury	The Treasury/ Sub-Treasury
No. ....	Officer .....	Officer .....
(If refund accrues under	1. A refund of	2. A refund of
order		
of assessment)	Rs. ....	Rs. ....
Date of order .....	(in words)	(in words)
Amount Rs.....	Rs. .... has	Rs. .... has
Date .... Signed .....	been sanctioned in favour of	been sanctioned in favour of
	Shri/ M/s.	Shri/ M/s.
	.....	.....
	..... R.C. No.	..... R.C. No.
signature of the recipient of	.....	.....
the voucher	under section 39 of the	under section 39 of the
Date of encashment in the	Chhattisgarh Value Added	Chhattisgarh Value Added
Government Treasury	Tax Act, 2005 on account of	Tax Act, 2005 on account of
	.....	.....
	.....	.....

2. No refund of the amount mentioned above has previously been granted to Shri/M/s. ....

.....

3. Entry of the order of refund has been duly made in the relevant record pertaining to the said dealer under my signature.

4. Please pay to Shri / M/s ....

.....

the sum of Rs. ....  
(in words)

Rupees .....

.....

and debit to the head .....

.....

Date .....signed.....

Designation.....

Pay

Rs. ....only

Place .....

Date ..... Treasury

Officer/sub treasury officer

Received payment

.....

claimants signature

OriginalForm 48[See Rule 48(1)]Refund Adjustment Order

Under rupees ..... (in words) Book No. ....

Voucher No. ....

To,The Treasury/ Sub-Treasury Officer,.....

2. No refund of the amount mentioned above has previously been granted to Shri/M/s. ....

.....

3. Entry of the order of refund has been duly made in the relevant record pertaining to the said dealer under my signature.

4. Please pay to Shri / M/s ....

.....

the sum of Rs. ....  
(in words)

Rupees .....

.....

and debit to the head .....

.....

Date .....signed.....

Designation.....

Pay

Rs. ....only

Place .....

Date ..... Treasury

Officer/sub treasury officer

Received payment

.....

claimants signature

**1. A Refund of Rs. .... (In Words ..... ) is sanctioned under section 39 of the Chhattisgarh Value Added Tax Act, 2005 in favour of Shri/ M/s ..... holding R.C. No. .... on account of .....**

**2. No refund of the amount mentioned above has previously been granted to Shri/ M/s .....**

**3. Entry of the order of the refund has been duly made in the relevant record pertaining to the said dealer under my signature.**

**4. The amount of refund is adjusted towards the amount of Rs..... due to the dealer on account of ..... pertaining to the period from ..... to .....**

**5. Please therefore, debit the said sum of Rs. .... (in words ..... ) to the head ..... and credit the said sum to the head .....**

Seal

Signature .....

Date

Designation .....

Copy forwarded to .....

Signature .....

Designation .....

(For use in the treasury/ sub-treasury)(To be returned by the treasury/sub-treasury to the officer issuing the refund adjustment order)ToThe Commercial Tax Officer/Assistant Commissioner of Commercial Tax.....In pursuance of your refund adjustment order no. .... dated ..... the sum of Rs. .... (in wards ..... ) has been adjusted in the manner indicated therein on .....Signature .....Treasury/ sub-treasury officer.....DuplicateForm 48[See Rule 48(1)]Refund Adjustment Order Under rupees ..... (in words) Book No. ....

Voucher No. ....

To,The Treasury/ Sub-Treasury Officer,.....

**1. A Refund of Rs. .... (In Words ..... ) is sanctioned under section 39 of the Chhattisgarh Value Added Tax Act, 2005 in favour of Shri/ M/s ..... holding R.C. No. .... on account of .....**

**2. No refund of the amount mentioned above has previously been granted to Shri/ M/s .....**

**3. Entry of the order of the refund has been duly made in the relevant record pertaining to the said dealer under my signature.**

**4. The amount of refund is adjusted towards the amount of Rs..... due to the dealer on account of ..... pertaining to the period from ..... to .....**

**5. Please therefore, debit the said sum of Rs. .... (in words ..... ) to the head ..... and credit the said sum to the head .....**

Seal

Signature .....

Date

Designation .....

Copy forwarded to .....

Signature .....

Designation .....

(For use in the treasury/ sub-treasury)(To be returned by the treasury/sub-treasury to the officer issuing the refund adjustment order)ToThe Commercial Tax Officer/Assistant Commissioner of Commercial Tax.....In pursuance of your refund adjustment order no. ....

dated ..... the sum of Rs. .... (in words ..... ) has been adjusted in the manner indicated therein on .....Signature .....

Treasury/ sub-treasury

officer.....TriplicateForm 48[See Rule 48(1)]Refund Adjustment Order

Under rupees ..... (in words) Book No. ....

Voucher No. ....

To,The Treasury/ Sub-Treasury Officer,.....

**1. A Refund of Rs. .... (In Words ..... ) is sanctioned under section 39 of the Chhattisgarh Value Added Tax Act, 2005 in favour of Shri/ M/s ..... holding R.C. No. .... on account of .....**

**2. No refund of the amount mentioned above has previously been granted to Shri/ M/s .....**

**3. Entry of the order of the refund has been duly made in the relevant record pertaining to the said dealer under my signature.**

**4. The amount of refund is adjusted towards the amount of Rs. .... due to the dealer on account of ..... pertaining to the period from ..... to .....**

**5. Please therefore, debit the said sum of Rs. .... (in words ..... ) to the head ..... and credit the said sum to the head .....**

Seal  
Date  
Copy forwarded to .....

Signature .....  
Designation .....  
Signature .....  
Designation .....

(For use in the treasury/ sub-treasury)(To be returned by the treasury/sub-treasury to the officer issuing the refund adjustment order)ToThe Commercial Tax Officer/Assistant Commissioner of Commercial Tax.....In pursuance of your refund adjustment order no. .... dated ..... the sum of Rs. .... (in wards ..... ) has been adjusted in the manner indicated therein on .....Signature .....Treasury/ sub-treasury officer.....Form 49[See Rule 52(1)]

Interest payment order	Interest payment order	Interest payment order
Under Rs. ....	Under Rs. ....	Under Rs. ....
(in words)	(in words)	(in words)
Book No. ....	Book No. ....	Book No. ....
Interest on delayed	Interest on delayed	Interest on delayed
refund - Counterfoil	refund	refund
Order for the payment	(For use in treasury only)	(for use in treasury only)
of interest on delayed	Order for payment of	Order for payment of
refund.	interest (Payable at the	interest (Payable at the
Name of the dealer .....	Government Treasury	Government Treasury
Assessment Case	within three months of	within three months of
No. ....	the date of issue)	the date of issue)
Date of service of	To,	To,
order directing	The Treasury Officer/	The Treasury Officer/
the refund .....	Sub-treasury Officer	Sub-treasury Officer
Date on which refund	1. With reference to the	1. With reference to the
payment order or	assessment record of .....	assessment record of .....
refund adjustment	bearing registration	bearing registration
order was issued	certificate No. ....	certificate No. ....
period of delay for	for the period from	for the period from

which interest is payable.....	.....to.....	.....to.....
Amount of delayed refund.....	an amount of Rs. ....	an amount of Rs. ....
Amount of interest to be paid on delayed refund	was required to be refunded to.....	was required to be refunded to.....
Rs. ....	2. The payment of the said refund was delayed by a period of.....	2. The payment of the said refund was delayed by a period of ....
signed .....	and the dealer is entitled to an interest of Rs. ....at %	and the dealer is entitled to an interest of Rs... at %
Designation .....	per annum under section 39(5)of the Chhattisgarh Value Added Tax Act, 2005	per annum under section 39(5)of the Chhattisgarh Value Added Tax Act, 2005
Date .....	3. A sum of Rs..... is sanctioned as the interest on the delayed refund.	3. A sum of Rs..... is sanctioned as the interest on the delayed refund.
Signature of the receipient	4. No order for the payment of interest has previously been granted and that this order for payment of interest has been entered in the Original record under my signature	4. No order for the payment of interest has previously been granted and that this order for payment of interest has been entered in the Original record under my signature.
Date of encashment in the Government Treasury or Sub-treasury	5.Please pay to..... the sum of Rs..... (in figures)Rs..... (in words).....and debit it to the head date .....Signature...	5.Please pay to..... the sum of Rs..... (in figures)Rs..... (in words)..... and debit it to the head date .... Signature.....
	Place .....Date.....	Place .....Date.....
	Pay Rs. ....only	Pay Rs. ....only
	Date.....	Date.....
	Treasury Officer/Sub-Treasury Officer.....	Treasury Officer/Sub-Treasury Officer.....
	Received Payment.....	Received Payment.....
	Claimant's Signature.	Claimant's Signature.

[Form 50] [Substituted by Notification No. F-10-28/2008/CT/V/(21), dated 28-3-2008 (w.e.f.

1-4-2008).][See Rule 53(1)]Part - A Audit Report under Section 41 (2) of the Chhattisgarh Value Added Tax Act, 2005

**1. \*I/ We have to report that the audit of account of ..... (Name and Address of the dealer), registration certificate No. (TIN) ..... was conducted by \*me/ us ..... Chartered Accountant in pursuance of the provisions of the Chhattisgarh Value Added Tax Act, 2005.**

**2. \*I/ We annex hereto a copy of statutory audit report dated ..... along with a copy of the audited Trading/ Manufacturing and profit and loss account for the year ended on ..... and a copy of the audited balance sheet as on ..... along with the documents declared under the relevant Act to be part of or annexed to, the profit and loss account and balance sheet.**

**3. The statement of particulars is given in Part-B hereinafter.**

**4. In \*my/ our opinion, to the best of \*my/ our information and according to explanations given to \*me/ us, the particulars given in said Part-B hereinafter and the annexure thereto are true and correct subject to the note(s) given below:-**

(i).....(ii).....(iii).....(iv).....  
 Accountant(Name)(Proprietor/ Partner)(Membership No.)(Address)Place  
 .....Date .....Notes:

**1. \*Delete whichever is not applicable**

**2. This report has to be given by A Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (No. 30 of 1949)**

Part - B Statement of ParticularsFor the year ending 31st March .....

1.	Name of the dealer	.....
2.	Address	.....
3.	Registration Number:—	
	(a)	Chhattisgarh VAT Act (TIN) .....
	(b)	Central Sales Tax Act .....
4.	Constitution of the firm	.....

5. (a) Income Tax PAN .....
- (b) Central Excise Duty  
Registration No. ....
- (c) Service Tax Registration No. ....
6. Period under audit .....
- Address of all branches  
7. and manufacturing units within the state .....
- Address of all branches  
8. and manufacturing units outside the state .....
9. Nature of business :—  
resale/ manufacture/  
importer/ exporter/  
works  
contractor/ lessor/  
other
10. Class of main goods  
dealt with by the dealer .....
- Change in the nature of  
business, if any, during  
the year (the brief  
11. particulars of such  
change i.e. new product,  
new capacity etc.) .....
12. Change in the  
constitution during the  
year, if any .....
13. (a) Books of account maintained  
(in case books of account  
are maintained in a computer  
system, mention the books of  
account generated by such  
computer system). ....
- (b) List of books of account  
examined. ....
14. Method of accounting  
employed (indicate  
whether any change  
from the method of  
account employed in the



immediately preceding  
year)

(a) Method of valuation of opening  
and closing stock .....

(b) State whether there is any  
change in the method of  
valuation of any of the items as  
compared to the method  
employed in the immediately  
preceding year .....

16. Particulars of Bank  
Accounts (within the  
State): .....

{|

Name of Bank	Branch	Account No.
--------------	--------	-------------

.....

|-| 17. | Particulars of goods accounts :-||-|| (a)| Trading:-||-|

S. No.	Name of account	Rate of tax (%)	Opening Stock (in Rs.)	Input	Output	Closing stock (in Rs.)
Purchase (in Rs.)	Receipt (in Rs.)	Sales (in Rs.)	Transfer (in Rs.)			

Total

|-|| (b)| In the case of Manufacturing concerns :-||-||

Particulars	Raw material Quantity	Finished product Value (in Rs.)
Quantity Value (in Rs.)		
(i) Opening stock		
(ii) Purchase (purchase price as defined in VAT Act. I		
(iii) Receipts other than by- way of purchase		
(iv) Consumption		
(v) Sales (sale price as defined in VAT Act)		
(vi) Transfers		
(vii) Closing stock		
(viii) Yield of finished products		
(ix) Percentage of Yield		
(x) Shortage if any		

Note :-

1. Information in regard to above sub-items may be given to the extent available.
2. Separate quantitative details on the above list should be given in respect of by products also.

18. Turnover (as defined in VAT Act) (i) Trading goods ..... (ii) Finished products ..... (iii) By product/ waste product ..... (iv) Fixed assets ..... (v) Transfer of property in goods in the execution of works contract ..... (vi) Transfer of the right to use any goods including leasing thereof ..... (vii) Goods other than mentioned in (i) to (vi).  
 19. (i) Total amount of value added tax collected during the year. .... (ii) Total amount of value added tax due for the year. .... (iii) Total amount of value added tax paid during the year. ....  
 20. (i) Total amount of C.S.T. collected during the year. .... (ii) Total amount of CST due for the year. .... (iii) Total amount of C.S.T. paid during the year. ....  
 21. (i) Total amount of Entry tax due for the year. .... (ii) Total amount of Entry tax paid during the year. ....  
 22. (i) Total amount of Professional tax due for the year. .... (ii) Total amount of Professional tax paid during the year. ....  
 23. Whether there is any illegal collection, if so whether the same has been remitted to Government. ....  
 24. (a) Interest payable : .... (i) under VAT Act .... (ii) under CST Act .... (iii) under Entry Tax Act .... (b) Interest paid : .... (i) under VAT Act .... (ii) under CST Act .... (iii) under Entry Tax Act ....  
 25. Whether the purchases are supported by bill/ invoice and tax shown separately, if not give details. ....  
 26. Whether the sales are supported by bill/ invoice and tax shown separately, if not give details. ....  
 27. Whether the auditor has come across any violation of the Chhattisgarh Value Added Tax Act or rules made there under during the course of audit. ....  
 28. Whether the auditor has come across any violation of the CST Act or rules made there under during the course of audit. ....  
 29. Whether the auditor has come across any violation of the Entry Tax Act or rules made there under during the course of audit. ....  
 30. Details of inspection of the place of business of the dealer during the above year, if any {

I ..... Managing partner/ Proprietor/ Managing Director/ Manager of M/s ..... (Name and address) ..... do hereby declare that the particulars given above are true and correct to the best of my knowledge, information and belief.

I certify that above particulars are verified by me from books of account and same are true and correct.

For.....

{

Signature

Place :

Name :

Date :

Status :

| Chartered Accountant|-| (Name)|-| (Proprietor/ Partners)|-| MembershipNo. ....|-|  
Address.....|-| Place :.....|-| Date :.....]]}Form 51[See Rule 53  
(2)(i)]Order under Section 41 of the Chhattisgarh Value Added Tax Act, 2005To,Shri.

..... (Name)..... (address)Registration Certificate No. ....  
(if any)Whereas the accounts 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 .....

Seal Signature .....

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

Form 52[See Rule 56 (9)]Form of Summons under Section 46 of the Chhattisgarh Value Added Tax  
Act, 2005To,.....\*Whereas your attendance is necessary to give evidence/whereas  
the following documents ..... (here describe the documents in sufficient detail to permit  
their identification with reasonable certainty) are required with reference to an inquiry under the  
Chhattisgarh Value Added Tax, 2005 .....(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 ..... day of ..... of  
20..... at ..... (time) ..... (and not to depart until permitted by me).\*Given under my  
hand and seal this ..... day of .....

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

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

\*(These words should be omitted where the summons is for production of documents only).Form  
53[See Rule 57 (3)]Memorandum of appeal against an order of assessment or penalty or refund  
under the Chhattisgarh Value Added Tax Act, 2005To,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 .....

The following particulars are

2. furnished in respect of  
this appeal:

Period of assessment from

(A) .....  
to.....

(B) Particulars

As admitted by the appellant

As determined by the assessing  
authority

Turnover

.....

Taxable turnover	.....	.....
Aggregate of Purchase price	.....	.....
liable to purchase tax		
Input Tax Rebate	.....	.....

Amount

(C) Particulars of penalty imposed  
under Section/ Rule

(i) .....

(ii) .....

(iii) .....

Total

The appellant has paid

Rs.....

(D) 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 48.

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

Following relief has been given :

(a) amount of reduction in tax, if quantified .....

(b) amount of reduction in penalty if quantified .....

(c) additional amount of input tax rebate allowed .....

the relief given has not been quantified but the

(d) following relief has been given which has to be quantified .....

by the assessing authority:

OR

The appellate Deputy Commissioner made the  
following enhancement: .....

6. This appeal is made on the following grounds

.....

(here state 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 authorized in  
writing  
in this behalf by the  
appellant)

Appellant named above hereby declares 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 54 [See Rule 57 (4)] Application for revision under Section 49 (1) of the Chhattisgarh Value Added Tax Act, 2005 To, The .....

Name of the dealer or person .....

Registration Certificate No. ....

Place of business .....

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 .....

The following particulars are

2. furnished in respect of  
this application of revision:

Period of assessment from

(A) .....  
to .....

(B) Particulars	As admitted by the applicant	As determined by the assessing appellate authority
Turnover	.....	.....
Taxable turnover	.....	.....
Purchase price liable to purchase tax	.....	.....
Aggregate of Input Tax Rebate	.....	.....

Amount

(C) Particulars of penalty imposed  
under Section/ Rule

- (i) .....  
 (ii) .....  
 (iii) .....

Total

The petitioner has paid  
 Rs.....

- (D) before assessment and  
 Rs..... after  
 assessment.

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

Additional particulars (to be furnished where the revision is filed against the order of appellate  
 4. Deputy Commissioner. In the 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) additional amount of input tax rebate allowed .....  
 the relief given has not been quantified but the  
 (d) following relief has been given which has to be quantified .....  
 by the assessing authority:

OR

The appellate Deputy Commissioner made the .....  
 following enhancement:

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

.....  
 (here state the grounds on which the appeal 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  
 appellant or by an  
 agent  
 duly authorized in  
 writing  
 in this behalf by the  
 appellant)

Petitioner named above hereby declares 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 authorized in writing  
in this behalf by the  
appellant)

Form 55 [See Rule 61] Notice to a dealer under Section 48 or 49 of the Chhattisgarh Value Added Tax Act, 2005 to pass an order which affects him prejudicially To, Shri. .... Registration 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 Dated ..... 20..... (Signed) ..... Designation ..... Form 56 [See Rule 64] Notice under sub-section (1) of Section 56 of the Chhattisgarh Value Added Tax Act, 2005 To, Shri. .... Address ..... Registration No. .... Whereas 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/ input tax rebate you are hereby given notice under clause (ii) of the proviso to sub-section (1) of Section 56 of the Chhattisgarh Value Added Tax Act, 2005, 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 24 of the said Act at the office of the undersigned at ..... (place) at ..... (time) on ..... the day of ..... Give reasons for rectification proposed to be made

Seal

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

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

Form 57 [See Rule 66] Requisition for the services of a Police Officer The Station House Officer ..... Whereas, I have reason to believe that the dealer M/s. .... (Name) of ..... (Address) has stored/ kept at ..... (Address of place) goods liable to tax without accounting for them in the books/ registers/ accounts maintained 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, and whereas, I apprehend 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 .....

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

Form 58 Notice under Section 57 (6)(b) of Chhattisgarh Value Added Tax Act, 2005 To, (Name)..... (Address)..... (Registration Certificate No. ....) Whereas I have reason to believe that you stored goods (Description of ..... of the assumed value of Rs. .... in your place of business at ..... without accounting for them in your books of accounts with a view to evade the payment of tax amounting to Rs. .... Now, wherefore, you are hereby called upon to show cause why a penalty equal to five times of the amount of Tax of Rs. .... calculated on the assumed sale price of the said goods should not be imposed on you under clause (c) of sub-section (6) of Section 57 of the Chhattisgarh Value Added Tax Act, 2005 and directed to appear in person or by a person authorised by you in writing under sub-section (1) of Section 24 for being heard in this regard at ..... (place) ..... (time) ..... on (date) ....

Seal

Signature.....

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

Form 59 [See Rule 69 (3)] Declaration Under Section 58 of the Chhattisgarh Value Added Tax Act, 2005 Book No. .... S.No. .... Date of issue ..... Name and address of the dealer to whom issued Seal of Issuing Authority ..... Registration Certificate No. .... under the Chhattisgarh Value Added Tax Act, 2005

(a) Name and complete address of the

1. consignor or the consignee, as the case may .....  
be
2. Place from which the goods dispatched .....
3. Consignor's Invoice No. and date .....
4. Destination (including District) .....
5. Brief description of goods .....
6. Total quantity and total weight .....
7. Total value .....

(a) Name and address of the carrier

8. (transport company or owner of the vehicle .....  
etc.) and vehicle number.

(b) Bilty/ L.R. 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 ..... Date ..... 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 of the officer Form 60 [See Rule 70] Declaration Under Section 58 of the Chhattisgarh Value Added Tax Act, 2005 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 .....  
Destination
5. (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/ L.R.No. and date .....

I, ..... declare that to the best of my knowledge and belief the above statements are true and correct. Place ..... Date ..... Signature and Designation Form 61 [See Rule 71 (3)] Statement showing the particulars of goods transported under Section 58 of the Chhattisgarh Value Added Tax Act, 2005 To, The ..... (Designation of the officer) .....

(Address) With reference to your requisition No. .... dated ..... I, .....

Proprietor/ Manager/ Partner/ Director of Transport Company Society/ Firm/ Proprietor concern known as ..... owning vehicle No. .... whose office is situated at ..... (hereby, furnish the following particulars the goods transported.

- (1) Details of the vehicle with Registration No. ....
- (2) Name and address of the driver of the vehicle .....  
Full name and address with Registration Certificate
- (3) No. under the Chhattisgarh Value Added Tax Act, 2005, if any of the dealer on whose behalf the goods are consigned. ....  
Full name and address of the person actually
- (4) consigning the goods if he is a person other than the dealer mentioned in (iii) above. ....  
Full name and address with the Registration
- (5) Certificate No. under the Chhattisgarh Value Added Tax Act, 2005, if and of the dealer on whose behalf the goods are actually consigned. ....
- (6) Full name and address of the person taking delivery of the goods. ....
- (7) Name and address of the person in charge of the goods. ....
- (8) Place (with district) from which goods dispatched. ....
- (9) Destination (with district) .....
- (10) Description of goods .....
- (11) Quantity or weight .....
- (12) Value of goods .....
- (13) 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 62 [See Rule 73 (2)] Notice under sub-Section (11) of Section 58 of the Chhattisgarh Value Added Tax Act, 2005 To, ..... (Name of the Transporter) ..... (Address) Whereas you are transporting goods notified under sub-section (3) of Section 58 in respect of which. \*You have not filed a declaration as required by clause (a) of sub-section (4) of the said section, Or \*The declaration filed by you under clause (a) of sub-section (4) of Section 58 in respect of the following goods has been found to be 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 the particulars of the goods and particulars of the discrepancy noticed) Or \*In the declaration filed by you under clause (a) of

sub-section (4) of Section 58 the consignor/ consignee of the goods is shown to be a dealer registered under the Chhattisgarh Value Added Tax Act, 2005, 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) ..... should not be imposed upon you.

Seal                      Signature .....

Date ..... Check Post Officer

..... Check Post

\*Strike out whichever is not applicable. Form 63[See Rule 73 (4)] Notice for disposal by way of sale of goods or the vehicle alongwith the goods under sub-section (15) of Section 58 of the Chhattisgarh Value Added Tax Act, 2005 To, ..... (Name of the Transporter) ..... (Address) Whereas, a penalty of Rs. .... (in figures) ..... (in words) has been imposed upon; you under sub-section (13) of Section 58 vide order dated ..... served on you on and whereas 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 along with the goods should not be seized and disposed of by way of sale, (here give details of goods/ vehicle) Signature ..... Check Post Officer ..... Check Post. Form 64[See Rule 73 (6)] Order of disposal by way of sale of goods or the vehicle alongwith the goods under sub-section (15) of Section 58 of the Chhattisgarh Value Added Tax Act, 2005 Whereas, a penalty of Rs. .... (in figures) ..... (in words) has been imposed on ..... (Name and address of the Transporter) under sub-section (13) of Section 58 of the Chhattisgarh Value Added Tax Act, 2005 vide order dated ..... and Whereas the said transporter has failed to deposit the said amount within the time prescribed for it. Now, therefore, under the provisions of sub-section (15) of Section 58 of the said Act the following goods or the vehicle alongwith in the goods are hereby ordered to be disposed of by way of sale ..... (here give details of goods/ vehicle) Signature ..... Check Post officer ..... Check Post. Copy forwarded to ..... (Name and address of the transporter) for information. Signature ..... Check Post Officer ..... Check Post. Form 65[See Rule 74 (2)(c)] Application for obtaining declaration in Form 59 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 Chhattisgarh Value Added Tax Act, 2005.

**1. I/ We request that ..... books of declaration Form 59 containing 50 Forms/\* ..... 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 34 bearing No.. ..... Date ..... for Rs. ....**

**2. \*I/ We declare that \*my/our Registration Certificate mentioned above is in force and has not been canceled 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; Or**

\*I/ We are in arrears of dues under the Act, the particulars of which are given below.

Name of the Act    Period    Amount (in rupees)

1.

2.

3.

4.

\*Signature of the Proprietor/ Manager/ Secretary of the Company/ Partner of the firm. Received ..... Books bearing No. from ..... to. / \* ..... loose forms bearing No. from ..... to ..... Signature of the dealer or his authorized representative\* Strikeout whichever is not applicable. Form 66[See Rule 74 (3)] Register to be maintained by registered dealers who obtain declaration Form 55 from the Commercial Tax Officer

S. No.	Book and S.No. of Form 59	Name and full address of Consignor/ Consignee	Place from where goods dispatched	Destination	Description of goods
(1)	(2)	(3)	(4)	(5)	(6)

No. of Packages	Quantity/ Weight	Value of goods (in Rupees)	Invoice No. and date	Name and full address of the carrier (transporter company or owner of the vehicle)
(7)	(8)	(9)	(10)	(11)

Truck No.	Bilty No. and date	Remarks
(12)	(13)	(14)

Form 67[See Rule 74 (4)] Indemnity Bond Know all men by these presents I ..... S/o registered dealer under the Chhattisgarh Value Added Tax Act, 2005 under the Registration No. .... (hereinafter called the Obligor is/are held and firmly bound unto Governor of Chhattisgarh (hereinafter called the Government) in sum of.....(in figures) 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 assign/We bind ourselves, our successors and assign and the person for the time being having control over our assets and affairs. Signed this ..... day of..... Two thousand and ..... whereas sub-rule (4) of Rule 74 of the Chhattisgarh Value Added Tax Rules, 2006 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 59 bearing No.....\* which was blank/duly completed, and was issued to him by.....(Name and destination of the authority) ..... in respect of the goods mentioned below' (hereinafter referred to as the "Forms").

S.No.	No.of Bill/ invoice challan	Date	Description of goods	Quantity	Amount
(1)	(2)	(2)	(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 indemnify 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 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 mortgaged/ charged) And these presents also witnesseth that the liability of the obligor hereunder shall not be impaired or discharged by reasons 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 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 Chhattisgarh by name and designation of the officer duly authorized in pursuance of Article 299 (1) of the Constitution to accept the bond and on behalf of the Governor of Chhattisgarh. In the presence of-

1. ....

**2. ....**

.....(Name and Designation of the Officer)Form 68[See Rule 74 (9)]Register of issue of blank declarations in Form 59

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 69] [Substituted by Notification No. F-10/15/2009/CT/V/(27), dated 27-5-2009.][See Rule 75 (2)]Transit PassName of Issuing Check Post ..... Transit Pass No. ....Vehicle\*/ Truck No. .... carrying the consignments mentioned in challan/documents is permitted to cross Chhattisgarh to ..... (name of the other State) border at ..... check post by ..... Hours on or before ..... Date.Date .....Time .....Signature of the Check Post Officer](Seal)Form 70[See Rule 77 (1)]Information under Section 02 (1) of the Chhattisgarh Value Added Tax Act, 2005To,The Commercial Tax Officer..... CircleI ..... Proprietor/ \*Manager/ \*Director of proprietorship concern/ \*firm / \*society\*/ company known as ..... whose office is situated at .... hereby inform that I am carrying on the business of clearing, forwarding, booking agent/ \*dalal/ \*transporting of goods under the aforesaid name in your circle.PlaceDateSignature\* Strike out whichever is not applicable.AcknowledgmentReceived an intimation in Form 70 from Shri. .... of ..... (name of the business) ..... place on .....Commercial Tax Officer..... CircleForm 71[See Rule 77 (2)]Register of intimations received under Section 62 (1) of the Chhattisgarh Value Added Tax Act, 2005..... Circle

S.No.	Name of the clearing/ forwarding/ booking agent/dalal/ person transporting goods	Address	Date of receipt of intimation
(1)	(2)	(3)	(4)

Form 72[See Rule 78(1)]Application for grant of Tax Clearance CertificateTo,The Commercial Tax Officer..... CircleI request that a 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  
whomcertificate 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 .....

AcknowledgmentReceived an application in Form 70 from Shri..... for grant of a tax clearance certificate under Rule 77 of the Chhattisgarh Value Added Tax Act, 2005.Date .....Receiving OfficerForm 73[See Rule 78 (2)]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, interest and penalty under the Chhattisgarh Value Added Tax Act, 2005/\*the Centra! Sales lax Act, 1956/the Chhattisgarh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhiniyam, 1976.

Seal

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

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

\* Strikeout whichever is not applicable.Form 74[See Rule 80]Statement of rate wise stock of goods on the date of commencement of Value Added Tax Act, 2005

S.No Name of goods Rate of Tax Quantity Value

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

Date of Purchase From whom purchased R.C. No. Remarks

(6) (7) (8) (9)

Seal

Place : ..... Signature .....

Date : ..... Name and status of the person .....

[Form 75] [Inserted by Notification No. F-10/22/2009/CT/V (33), dated 15-7-2009.][See Rule 62-A (1)]Application for grant of relief under sub-section (7) of Section 49 of the Chhattisgarh Value Added Tax Act, 2005To,The Secretary,Chhattisgarh Government,Commercial Taxes Department,Mantralaya, D.K.S. Bhavvan,Raipur.The applicant ..... a dealer holding Registration Certificate No. .... under the Chhattisgarh Value Added Tax Act, 2005 and/or Registration Certificate No. .... under the Central Sales 'fax 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 49 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 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, imposed interest and penalty-

Tax	Interest	Penalty	Total
Rs. ....	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 revision (to be furnished separately for each order): -

(a) Name & designation of the Appellate/ Revision Authority..... (b) Case No. and date of order.....  
 ..... (c) Relief granted, if any, by the Appellate/Revision Authority.....

## 4. Total tax, interest and penalty payable as per order of assessment/appeal/ revision where relief being sought is in respect of tax assessed, interest and penalty imposed :

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

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

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

(d) Admitted tax, interest and penalty (provide grounds and reasons separately):-

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

(e) Particulars of deposit of admitted tax, interest and penalty (with challan No. and date) :

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

## 5. Grounds on which relief is sought (state the grounds)

.....

.....



## 6. The applicant, therefore, prays

.....

(give particulars of the relief sought) and requests that the State Government may kindly direct the Commissioner to initiate proceedings under sub-section (1) of Section 49 of the Chhattisgarh Value Added Tax Act, 2005.

Signature .....

Place ..... Name .....

Date ..... Status .....]