

The Central Sales Tax

(Registration & Turnover) Rules, 1957

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The Central Sales Tax

(Registration & Turnover) Rules, 1957

NOTIFICATION

1S.R.O. 644-In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely: -

- 1. Vide Notification No. SRO 644 dated 28-2-57 published in Gazette of India Extraordinary dated 28-2-57 Part-II in Section 3.**

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

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

¹(a) 'Act' means the Central Sales Tax Act, 1956;

(aa) 'Authorised officer' means an officer authorised by the Central Government under clause (b) of sub-section (4) of section 8;

²(aaa) 'Company' means a company as defined in section 3 of the Companies Act, 1956 (1 of 1956) and includes a foreign company within the meaning of section 591 of that Act;

(b) 'Form' means a form appended to these rules;

(c) 'Notified authority' means the authority specified under sub-section (1) of section 7;

¹(cc) 'Prescribed authority' means the authority empowered by the Central Government under ³[sub-section (2) of section 9], or the authority prescribed by a State Government under clause (e) of sub-section (4) of section.13, as the case may be;

(d) 'Section' means a section of the Act;

(e) 'Warehouse' means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

1. **Inserted vide SRO 896 dated 23-9-58 (w.e.f. 1-10-58) published in Part-II Section 3 of Gazette dated 1-10-58.**

2. **GSR 26(E) dated 1-2-74 Gazette of India Extraordinary Part-II; Section 3(1) dated 1-2-74.**

3. **Substituted vide GSR 56(E) dated 9-2-73 (w.e.f. 1-4-73) Pall-II, Section 3(1) 'Gazette of India Extraordinary dated 9-2-73.**

3. **Certificate of registration-**

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

(a) Signed by the proprietor of the business, or, in the case of a firm, by one of its partners, or, in the case of a Hindu undivided family, by the karta or manager of the family, or, in the case of a company by a director, managing agent or principal officer thereof, or, in the case of a Government, by an officer duly authorised by that Government, or, in the case of any other association of individuals by the principal officer managing the business, and

(b) Verified in the manner provided in the said form, and

(2) Where a dealer has more than one place of business within a State, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of business for the purposes of these rules and submit such application to the notified authority specified in respected of the principal place of business so named.

Provided that any place so named shall not in any case be different from the place, if any, declared by him to be the principal place of business, by whatever name called, under the general sales tax law of the State.

4.

(1) An application for registration under sub-section (1) of section 7 shall be mace not later than thirty days from the date on which the dealer becomes liable to pay tax under the Act.

(2) An application for registration under sub-section (2) of section 7 may be made at any time after the commencement of the Act.

¹(3) A fee of ²[rupees twenty five] shall be payable in respect of every application for registration under sub-rule (I) or sub-rule (P) and such fee may be paid in the form of court-fee stamps/local revenue stamps (for Union Territory of Goa, Daman and Diu.)

1. Inserted vide SRO 896 of 23-9-57 (w.e.f. 1-10-58) published in Part-II Sec.13 of Gazette of India Extraordinary dated 1-10-58.

2. Substituted by GSR 395, Notification No. F. 28/34/81 ST dated 14-4-87 w.e.f. 14-4-87.

5.

(1) When the notified authority is satisfied, after making such enquiry as it thinks necessary, that the particulars contained in the application are correct and complete ¹[and the fee referred to in sub-rule (3) of rule 4 has been paid], it shall register the dealer and grant him a certificate of registration in Form 'B' and also a copy of such certificate for every place of business within the State other than the principal place of business mentioned therein.

²(2) When the said authority is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred to in sub-rule (3) of rule 4 has not been paid, he shall reject the application for reasons to be recorded in writing:

Provided that before the application is rejected, the applicant shall be given an opportunity of being heard in the matter and, as the case may be, or correcting and completing the said particulars or complying with the requirements of sub-rule (3) of rule 4.

1. Inserted vide SRO 896 of 23-9-57 (w.e.f. 1-10-58) published in Part-II Sec.13 of Gazette of India Extraordinary dated 1-10-58.

2. Inserted vide SRO 896 of 23-9-57 (w.e.f 1-10-58) published in Part-II Sec. 13 of Gazette of India Extraordinary dated 1-10- 58.

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

7.

(1) Where a dealer desires the certificates of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the notified authority setting out the specific matters in respect of which he desires such amendment and the reasons therefor, together with the certificate of registration and the copies thereof, if any, granted to him; and such authority may, if satisfied with the reasons given, make such amendments as it thinks necessary, in the certificate of registration and the copies thereof, if any, granted to him.

(2) The provisions of rule 6 shall apply in relation to such amended certificate and copies thereof, as they apply in relation to the original certificate and copies thereof.

18. -

(1) Where the certificate of registration granted to a dealer is lost, destroyed, defaced or mutilated, he may on application made in this behalf to the notified authority and on payment of a fee of ²[rupees five] obtain a duplicate copy of such certificate

³(2) The fee payable under sub-rule (1) shall be paid in the form of court-fee stamps.

1. Substituted by SRO 3613 dated 16-11-57 (Gazette of India, Part-I Section 3, dated 16-11-57).

2. Substituted by GSR 395(E) dated 14-4-87 for the words “two rupees”.

3. Inserted vide SRO 896 dated 23-9-57 (w.e.f. 1-10-58, Part-11, Section 3 of Gazette of India, dated 1-10-58).

¹[9. Amendment or cancellation of certificate of registration: -

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

1. Inserted vide SRO 896 dated 23-9-57 (w.e.f. 1-10-58, Part-II, Section 3 of Gazette of India, dated 1-10-58).

10.

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

11. Determination of turnover: -

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

Provided that in relation to a dealer who is not liable to submit returns under the general sales tax law of the appropriate State, the period of turnover shall be a quarter ending on the 30th June, 30th September, 1st December and 31st March, as the case may be, in a financial year.

¹[12. –

- (1) The declaration and the certificate referred to in sub-section (4) of section 8 shall be in Form 'C' and 'D' respectively:

²[Provided that Form 'C' in force before the commencement of the Central Sales Tax (Registration & Turnover) (Amendment) Rules, 1974, or before the commencement of the Central Sales Tax (Registration & Turnover) (Amendment) Rules, 1976, may also be used upto the 31st December, 1979³ with suitable modifications:

⁴[Provided further that no single declaration or certificate shall cover more than one transaction of sale, except in cases where the total amount of sales made in a (financial year)⁵ covered by one declaration or certificate is equal to or less than ⁶[Rupees one lakh] or such other amount as the Central Government may, by a general order, notify in the Official Gazette;

⁷[Provided further that a single declaration may cover all transactions of sale which take place in one financial year between the same two dealers.]

⁸[Provided also that where, in the case of any transaction of sale, the delivery of goods is spread over to different financial years it shall be necessary to furnish a separate declaration or certificate in respect of goods delivered in each financial year.

⁹(2) Where a blank or duly completed form of declaration is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer shall furnish in respect of every such form so lost an indemnity bond [in Form 'G']⁸ to the notified authority from whom the said form was obtained, for such sum as the said authority may having regard to the circumstances of the case, fix. Such indemnity bond shall be furnished by the selling dealer to the notified authority of his State if a duly completed form of declaration received by him is lost, whether such loss occurs while it is in his custody or while it is in transit to the notified authority of his State.

⁸[Provided that where more than one form of declaration is lost, the purchasing dealer or the selling dealer, as the case may be, may furnish one such indemnity bond to cover all the forms of declarations so lost.

⁹(3) Where a declaration form furnished by the dealer purchasing the goods or the certificate furnished by the Government has been lost, the dealer selling the goods, may demand from the dealer who purchased the goods or, as the case may be, from the Government, which purchased the goods, a duplicate of such form or certificate, and the same shall be furnished with the following declaration recorded in red ink and signed by the dealer or authorised officer or the Government, as the case may be, on all the three portions of such form or certificate,-

"I hereby declare that this is the duplicate of the declaration form /certificate No..... signed on..... and issued to..... who is registered dealer of..... (State) and whose registration certificate number is.....

¹⁰(4) The certificate referred to in sub-section (2) of section 6 shall be in Form 'E-1' or Form 'E-11', as the case may be.

¹¹(5) The declaration referred to in subsection (1) of section 6A shall be in Form 'F'.

¹²Provided that a single declaration may cover transfer of goods, by a dealer, to any other place of his business or to his agent or principal, as the case may be, effected during a period of one calendar month:

¹²Provided further that if the space provided in Form 'F' is not sufficient for making the entries, the particulars specified in Form 'F' may be given in separate annexures attached to that form so long as it is indicated in the form that the annexures form part thereof and every such annexure is also signed by the person signing the declaration in 'Form 'F'.

¹²Provided further that Form 'F' in force /before the commencement of the Central Sales Tax (Registration & Turnover) (Second amendment) Rules, 1973 may continue to be used up to 31st day of December, [1980]¹³ with suitable modifications.

¹¹(6) Form 'C' referred to in sub-rule (1) or, as the case may be, Form 'F' referred to in sub-rule (5) shall be the one obtained by the purchasing dealer or, as the case may be, the transferee in the State in which the goods covered by such form are delivered.

¹⁴**Explanation:** - Where, by reason of the purchasing dealer not being registered under C, section 7 in the State in which the goods covered by Form 'C' referred to in sub-rule (1) are delivered, he is not able to obtain the said form in that State, Form 'C' may be the one obtained by him in the State in which he is registered under the said section.

¹¹(7) The declaration in Form 'C' or Form 'F' or the certificate in Form 'E-I' or Form 'E-II' shall be furnished to the prescribed authority upto the time of assessment by the first assessing authority:

¹¹Provided that if the prescribed authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, that authority may allow such declaration or certificate to be furnished within such further time as that authority may permit.

¹⁵(8)

(a) The person referred to in clause (a) of sub-rule (1) of rule 3 shall alone be competent to sign the declaration in Form 'C' or Form 'F' or the certificate in Form 'E-I' or Form 'E-II'.

¹⁶Provided that where such person is a proprietor of any business or a partner of a firm or a karta or manager of a Hindu Undivided Family, any other person authorised by him in writing may also sign such declaration or certificate:

¹⁷Provided further that in the case of a company ¹⁸[such declaration or certificate] can also be signed by any other officer of the company authorised under the Memorandum or Articles of Association of the company or under any other special or general resolution of the company or under a resolution passed by the Board of Directors of the company, to authenticate any document on behalf of such company.

¹⁵(b) Such person shall signify on such declaration or certificate his status and shall make a verification in the manner provided in such declaration or certificate.

(9)

¹⁹[(a)] The provisions of ²⁰[****] sub-rule (2) and sub-rule (3) shall, with necessary modifications, apply to the declaration in Form 'F' or the certificate in Form 'E-I' or Form 'E-II'.

²¹[(b)] The provisions of the second and third provisos to sub-rule (1) shall, with necessary modifications, apply to certificates in Form E-I or Form E-II.]

22(10) Prescription of goods for certain purposes:

(a) A dealer may in support of his claim that he is not liable to pay tax under this Act in respect of any sale of goods on the ground that the site of such goods is a sale in the course of export of these goods out of the territory of India within the meaning of subsection (3) of section 5, furnish to the prescribed authority a certificate in Form 'H' duly filled and signed by the exporter along with the evidence of export of such goods.

(b) The provisions of the rules framed by the respective State Governments under sub-sections (3), (4) and (5) of section 13 relating to authority from whom and the conditions subject to which any form of certificate in Form 'H' may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which any such forms may be used and any such certificate may be furnished insofar as they apply to declaration in Form 'C' prescribed under these rules shall mutatis mutandis apply to certificate in Form 'H'.

18(11) The goods referred to in clause (b) of sub-section (3) of section 8 which a registered dealer may purchase, shall be goods intended for use by him as raw materials, processing materials, machinery, plant, equipment, tools stores, spare parts, accessories, fuel or lubricants, in the manufacture or processing of goods for sale, or in mining, or in the generation or distribution of electricity or any other form of power.

11(12) If any person commits a breach of any of these rules, he shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

- 1. Substituted vide SRO 896 23-9-58 (w.e.f. 1-10-58) published in Part-II, Section 13 of Gazette of India Extraordinary, dated 1-10-58.**
- 2. Substituted vide GSR 962(E) dated 30-12-76, Part-11, Section 3(1) of Gazette of India Extraordinary, dated 30-12-76.**
- 3. GSR 603(E) dated 30-12-1978, Gazette of India Extraordinary, dated 28-12-1977, Part-II, Section 3(i).**
- 4. Inserted vide SRO 2017 dated 4-11-68 (w.e.f. 1-12-68, Part-II, Section 3 of Gazette of India, dated 16-11-68).**
- 5. Substituted vide GSR 56(E) dated 9-2-73 (w.e.f. 1-4-73) published in Part-II, Section 3(i) of the gazette of India Extraordinary, dated 9-2-73.**
- 6. Substituted for “Rs. 25,000” by The Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1993.**
- 7. Ins. by G.S.R. 483(E), dated 7th August, 1998 (w.e.f. 7-8-1998).**

8. **GSR 597(E) dated 30-12-75, Gazette of India Extraordinary, dated 30-12-75, Part-II, Section 3(1)**
9. **Substituted vide SRO 2017, dated 4-11-68 (w.e.f 1-12-68) Part-II, Section 3, Gazette of India dated 16-11-68.**
10. **Inserted vide SRO 896 dated 23-9-58 (w.e.f 1-10-58 published in Gazette of India Extraordinary dated 1-10-58 (also see SRO 2017 dated 4-11-68 published in Part-II, Section 3 of Gazette of India, dated 16-11-68.**
11. **Inserted vide GSR 56E dated 9-2-73 (w.e.f. 1-4-73) Part-II, Section 3(l) Gazette of India Extraordinary dated 9-2-73.**
12. **GSR 519E dated 13-12-73 Part-II, Section 3(i) Gazette of India, Extraordinary dated 13-12-73.**
13. **Substituted by Notification No. F. 28/53/73 ST dated 1-2-1974.**
14. **GSR 26E, dated 1-2-74 Part-II, Section 3(1) Gazette of India Extraordinary dated 1-2-74.**
15. **Inserted vide GSR 56E dated 9-2-73 (w.e.f. 1-4-73) Part-I Section 3(l), Gazette of India Extraordinary dated 9-2-73.**
16. **Substituted vide GSR 26E dated 1-2-74 Part-II, Section 3, Gazette of India Extraordinary dated 1-2-74.**
17. **GSR 519(E) dated 13-12-73 Part-II Section 3(1) dated 13-12-73.**
18. **Inserted vide SRO 896 dated 23-9-58 (w.e.f. 1-10-58) Published in Part-II Section 3, Gazette of India Extraordinary dated 1-10- 58.**
19. **Renumbered by GSR 395 (E) dated 14-4-1987.**
20. **Inserted vide GSR 640 dated 23-4-79 Part-II, Section 3(l) Gazette of India dated 28-4-79.**
21. **Inserted by GSR 395 (E) dated 14-4-1987.**
22. **Inserted vide GSR 762 (E) dated 17-12-77 Part 11 Section 3(1), Gazette of India Extraordinary dated 17-12-77.**

FORMS

FORM 'A'

(See rule 3)

Application for registration under Section 7(1) / 7(2) of the Central Sales Tax Act, 1956.

To.

I,..... son of..... on behalf of the dealer carrying on the business known as..... within the State of..... registration under section 7(1) / 7(2) of the Central Sales Tax Act, 1956, and give the following particulars for this purpose: -

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

6. List of the places of business in each of the other States together with the address of every such place (if separate application for registration has been made, or separate registration obtained under the Central Sales Tax Act, 1956 in respect of any such place of business, particulars thereof should be given in detail).

7. The business is:

wholly

mainly

partly

partly

partly

8. Particulars relating to registration, licence, permission, etc., issued under any law for the time being in force, of the dealer.

9. We are member of¹.....

.....

10. We keep our accounts in.....
language and script.

11. ²Name(s) and addressees) of the proprietor of the business /partners of the business /all persons having any interest in the business together with their age, father's name, etc.

S. No.	Name in full	Father's hus-band's name	Age	Extent of interest in the business	Parent address	Permanent address	Signat-ures ³	Signature and address of witness attesting signature in column 8 ³
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1	2	3	4	5	6	7	8	9
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12. Business, in respect of which this application is made, was first started off

13. The first sale in the course of interstate trade was effected on.....

14. We observe the⁴..... calendar and for purposes of accounts our year runs from the..... (English date)⁵..... day of..... (Indian date)⁵ day of to the English date/ Indian date day of.....

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

616. The following goods or classes of goods are purchased by the dealer in the course of inter-State trade or commerce for-

- (a) Resale
- (b) use in the manufacture or process of goods for sale.....
- (c) use in Mining
- (d) use in the generation or distribution of electricity or any other form of power.
- (e) use in the packing of goods for sale/ resale.

17. We manufacture, process, or extract in mining the following classes of goods or generate or distribute the following from of power, namely:

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

Name of the Applicant in full.....

.....

Signature

Status in relation to the dealer.....

Date:.....

1. Here enter the name of the Chamber of Commerce, Trade Association or commercial body, of which the dealer is member.

2. To be filled in if the applicant is not a company.

3. Signature of each of the persons concerned should be obtained and attested.

4. Enter here English, Bengali, Falsi, Hijra, Marwari or other calendar followed.
5. In filling up these entries dealers who do not observe the English calendar should give to their own calendar and the corresponding date of the English Calendar.
6. Inserted vide SRO 896 dated 23-9-58 (w.e.f. 1-10-59) published in Part-I Section 3(1) Extraordinary dated 1-10-58.

FORM 'B'

[See rule 5(1)]

Certificate of registration

No. (Central)

This is to certify that..... whose principal place of business within the State of..... is situated at..... has been registered as a dealer under section 7(1) / 7(2) of the Central Sales Tax Act, 1956.

The business is:

wholly¹

mainly

partly

partly

partly

²The class(es) of goods specified for the purposes of sub-sections (1) and (3) of section 8 of the said Act is/ are as follows and the sales of these goods in the course of inter-State trade to the dealer shall be taxable at the rate specified in that sub-section subject to the provisions of sub-section (4) of the said section

- (a) for re-sale
- (b) for use in manufacture or processing of goods for sale
- (c) for use in mining
- (d) for use in the generation or distribution of electricity or any other form of power
- (c) for use in the packing of goods for sale/resale.

²The dealer manufactures, processes, or extracts in mining the following, classes of (foods or generates or distributes the following form of power, namely:
.....

The dealer’s year for the purpose of accounts runs from..... day of..... to the..... day of.....

The dealer has no additional place of business / has additional place(s) of business as stated below: -

- (a) in the State of registration
- (b) in other States.

The dealer keeps warehouses at the following) places within the State of registration:

- (1)
- (2)

(3)

This certificate is valid from until cancelled.

Date.

Signed.....

(SEAL)

(Notified authority)

1. Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering, etc., or any combination of two or more of them.
2. Substituted vide SRO 896 dated 23-9-58 (w.e.f. 1-10-58) Part-II Section V of Gazette of India Extraordinary dated 1-10-58.

FORMS:

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