

## RULES

The Central Sales Tax Act, 1956.

No. CST. 1306/CR-10/Taxation-1. - In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (LXXIV of 1956), the Government of Bombay hereby makes the following rules, namely:-

### 1. Short title and extent.—

**(1) These rules may be called the Central Sales Tax (Bombay) (Amendment) Rules, 2006.**

**(For the above sub-rule 1 the following sub-rule 1 is substituted by the Notification No. CST.1308/C.R. 29/ Taxation-1 dt.14.03.2008)**

(1) These rules may be called the Central Sales Tax (Bombay) (Amendment) Rules, 2008.

(2) They extend to the whole of the <sup>1</sup>[State of Maharashtra].

**2. Definitions.—**In these rules, unless there is anything repugnant to the subject or context,-

(i) "Act" means the Central Sales Tax Act, 1956 (LXXIV of 1956);

(ii) <sup>2</sup>[Sale Tax Law] means;

(a) the Bombay Sales Tax Act, 1953 (Bom. III of 1953). as in force in the pre-Reorganisation State of Bombay excluding the transferred territories:

<sup>3</sup>[(b) \* \* \* \* \*]

(c) the Hyderabad General Sales Tax Act, 1950 (No. XIV of 1950) as in force in the Hyderabad area of the State of Bombay;

(d) the Central Provinces and Bearer Sales Tax Act, 1947 (No. XXI of 1947); as in force in the Vidarbha Region of the State of Bombay; and

(e) <sup>1</sup>[the Bombay Sales Tax Act, 1959 (Bom. LI of 1959) as in force in the State of Bombay or the State of Maharashtra, as the case may require;]

(f) the Maharashtra Value Added Tax Act, 2002 (Mah.IX of 2005)

**(Clause(f) added as per Notification No. CST-1306/CR-10/Taxation-1, Dt.24.02.06)**

<sup>1</sup>[(iii) "Commissioner" means the Commissioner of Sales Tax or, as the case may be, the Collector of Sales Tax appointed under the relevant State Sales Tax Law; and includes any authority, officer or person exercising the functions of any such Commissioner or Collector under section 122 of the States Reorganisation Act, 1956, and any person exercising all or any of the powers of such Commissioner or Collector;]

[(iv) "**Assessing Authority**" means the **Senior Assistant Commissioner of Sales Tax, the Assistant Commissioner of Sales Tax or the Sales Tax Officer as the case may be, to whom the power to assess a dealer has been delegated by the Commissioner under the Bombay Sales Tax Act, 1959 (Bom. LIX of 1959), and within whose jurisdiction the place of business, or as the case may be, the principal place of business of the dealer is situated;**]

**(In place of above Clause (iv), the following clause is substituted , as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06)**

- (iv) “Assessing Authority” means the Senior Deputy Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax or the Sales Tax Officer as the case may be, to whom the power to assess a dealer has been delegated by the Commissioner under the Bombay Sales Tax Act, 1959 (Bom LXI of 1959), or, as the case may be, the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and within whose jurisdiction the place of business or as the case may be, the principal place of the business of the dealer is situated”.
- (v) “Section” means section of the Act;
- (vi) “Warehouse” means any enclosure, building or vessel in which a dealer keeps his stock of goods for sale.

<sup>2</sup>[2A. **Furnishing of security.**—(1) When called upon so to do by an order under sub-section (2A) of section 7, a dealer applying for a registration certificate shall, and when called upon so to do by an order under sub-section (3A) of section 7, a dealer holding a registration certificate shall, furnish within such time as has been specified in the order, the security or the additional security as the case may be, for the amount specified in the order (hereinafter referred to in this rule as “amount determined”) in any one of the forms prescribed in sub-rule (3).

(2) When by reason of an order under sub-section (3D), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency by furnishing security equal to the amount forfeited under the said sub-section (3D), within fifteen days from the date of receipt of the order, in any one of the forms prescribed in sub- rule (3).

(3) Securities for the purpose of sub-rule (1) and (2) may be in any one of the following forms:-

- (i) The dealer shall deposit with the Commissioner, the amount determined in cash or transfer to the Commissioner by way of security. Government securities in the form of stock certificates, Government promissory notes, of the market value of not less than the amount determined or the National Savings Certificates, National Planning Certificates, National Plan Savings Certificates, 12 year National Defence Certificates, 10 Years Defence Deposit Certificates or Treasury Saving Deposit Certificates of the face value equal to the amount determined:
- (ii) The dealer shall furnish to the Commissioner the guarantee of a Bank, approved by the Government of Maharashtra in this behalf, agreeing to pay to the Commissioner on demand such sum not exceeding the amount determined as the Commissioner may certify as being due under the Act from the dealer;
- (iii) The dealer shall furnish two sureties acceptable to the Commissioner each for a sum equal to the amount determined by executing a bond in Form XIII (B).

**2B. Insolvency or death of surety.**—Where the security furnished by a dealer under rule 2A is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the

aforesaid events, inform the authority granting the certificate of registration and shall within ninety days of such occurrence furnish a fresh surety bond or security in any of the forms as provided in sub-rule (3) of rule 2A for the same amount.]

**3. Manner in which accounts shall be kept.**—The particulars of all sales made by a dealer in the course of inter-State trade or commerce shall be entered by him in a separate account, and where a dealer keeps a day book of sales it shall form a separate part or section thereof. The name of the registered dealer, if any, to whom goods have been sold, the number of his certificate of registration under the Act and the serial number of the declaration under sub-section (4) of section 8 if any, obtained from such dealer shall be specified in such account against the entry relating to each sale. The amount of tax payable under the Act in respect of each sale and the net amount of sale price as well as other sums received which do not form part of the sale price shall be entered in separate columns in the said account and the columns shall be totalled for each period for which the turnover of the dealer is determined for the purposes of paying tax under the Act.

*(Following Rules 3-A, 3-B, 3-C are deleted as per Notification No. CST-1306/CR-10/Taxation-1, Dt.24.02.06 )*

<sup>1</sup>*[3-A. Authority from which certificates referred in sub-section (2) of section 6 may be obtained and custody thereof.—<sup>2</sup>[(1) The forms of certificate prescribed under sub-section (2) of section 6 may be obtained by a registered dealer, or any person duly authorised by him in writing, from the <sup>3</sup>[Assessing Authority], but where such dealer has places of business within the jurisdiction of two or more. <sup>3</sup>[Assessing Authority], he or the person authorised by him shall obtain such forms from each such <sup>4</sup>[Assessing Authority] separately in respect of his place or places of business within the jurisdiction of that <sup>4</sup>[Assessing Authority]:*

*Provided that, in the case of a registered dealer who has places of business within the jurisdiction of two or more Sale Tax Officer and has declared one of such places to be his Head Office and is permitted to file consolidated returns, he may obtain such forms from that <sup>4</sup>[Assessing Authority] to whom the consolidated return is required to be furnished:]*

<sup>1</sup>*[Provided further that, the <sup>4</sup>[Assessing Authority] shall issue the forms of certificates referred to in sub-section (2A) of section 7 to the dealer, subject to the provisions of sub-section (3F) of section 7.]*

*(2) Such forms of certificates shall be kept by the dealer in his own custody or in the custody of any person duly authorised by him in writing, and such dealer shall be personally responsible for the loss, destruction or theft of any such form or forms or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss and the amount of such loss of Government revenue shall be recoverable from the dealer as an arrears of a land revenue.*

*(3) No selling dealer shall give nor shall a purchasing dealer accept, any declaration except in a form obtained by the selling dealer under sub-rule (1) and not declared obsolete or invalid by the <sup>2</sup>[Commissioner] under the provisions of sub-rule (8) of rule 4-A.*

**3-B. Use of forms of certificate prescribed under sub-section (2) of section 6.**—<sup>1</sup>*[In the case of a first sale falling under sub-section (2) of section 6 of any goods in the course of inter State trade or commerce which has either occasion the movement of goods from one State to another or has been effected by transfer of documents of title of such goods during their movement from one State to another), a certificate in Form E-1 appended to the Central Sales Tax (Registration and Turnover) Rules, 1957 (hereinafter referred to as the "said Form E-1") shall be issued by the dealer effecting the sale (hereinafter in this rule referred to as "the first selling dealer") to a registered dealer (hereinafter referred to as the "first purchasing dealer") to whom he effects the sale.*

*(2) Before furnishing a certificate in the said Form E-1 the first selling dealer or any person authorised by him in this behalf, shall fill in all the prescribed particulars in the form and shall also affix his usual signature in the space provided in the form for this purpose. Thereafter the "Counterfoil" of the form shall be retained by the first seller and the other two portions marked "Original" and "Duplicate" shall be made over by him to the first purchasing dealer:*

**(3) In the case of any sale effected by transfer of documents of title to the goods which is subsequent to a first sale falling under sub-rule (1), a certificate in Form E-II appended to the Central Sales Tax (Registration and Turnover) Rules, 1957 (hereinafter referred to as the "said Form E-II") shall be issued by the selling dealer (hereinafter referred to as "the subsequent selling dealer") to a registered dealer (hereinafter referred to as the "subsequent purchasing dealer") to whom he effects the sale.**

**(4) Before furnishing a certificate in the said Form E-II, the subsequent selling dealer or any person authorised by him in this behalf shall fill in all the prescribed particulars in the form and shall also affix his usual signature in the space provided in it. Thereafter, the "Counterfoil" of the form shall be retained by the subsequent selling dealer and the other two portions marked "Original" and "Duplicate" shall be made over by him to the subsequent purchasing dealer:**

<sup>3</sup>[\*\* \* \*]

**(5) (a) The First purchasing dealer who claims an exemption from tax under sub-section (2) of section 6 in respect of his subsequent resale of goods to another registered dealer by transfer of documents of title to the goods, shall, at the time when assessment is being made in his case by the assessing authority, produce before the assessing authority for verification the portions marked "Duplicate" and "Original" of the certificates in the said Form E-1 received by him from the first selling dealer. The assessing authority may retain the "Original" of such of the certificates as it may deem necessary.**

**(b) The subsequent purchasing dealer who claims exemption from tax under sub-section (2) of section 6 in respect of his subsequent resale of the goods to another registered dealer by transfer of documents of title to the goods shall, at the time when assessment is being made in his case by the assessing authority, produce before the assessing authority for verification, the portions marked "Duplicate" and "Original" of the certificates in the said Form E-II received by him from the subsequent seller. The assessing authority may return the "Original" of such of the certificates as it may deem necessary.**

**1. Proviso to Sub-rule (2) deleted, by G.N. CST-1399/CR-19/Tax-1, dated 10-11-2000, prior to its deletion it read as under:—**

<sup>2</sup>[Provided that no single certificate in Form E-1 shall cover more than one transaction of sale, except in cases where the total amount of sales made in a financial year covered by one certificate is equal to or less than Rs. 1,00,000]

**2. Substituted by G. N. of 31-10-1995.**

**3. Proviso to Sub-rule (4) deleted, by G.N. CST-1399/CR-19/Tax-1, dated 10-11-2000, prior to its deletion it read as under:—**

<sup>2</sup>[Provided that no single certificate in Form E-II shall cover more than one transaction of sale, except in cases where the total amount of sales made in a financial year covered by one certificate is equal to or less than Rs. 1.00,000]

<sup>1</sup>[3C. Authority from which declaration form referred to in sub-section (1) of section 6A may be obtained and custody thereof.—(1) The form of declaration prescribed under sub-section (1) of section 6A may be obtained by a Registered dealer, or any person, duly authorised by him in writing from the <sup>4</sup>[Assessing Authority], but where such dealer has places of business within the jurisdiction of two or more officers, he or the person authorised by him shall obtain such forms from each such <sup>4</sup>[Assessing Authority] separately in respect of his place or places of business within the jurisdiction of that <sup>4</sup>[Assessing Authority]:

**Provided that, in the case of registered dealer who has places of business within the jurisdiction of two or more <sup>4</sup>[Assessing Authority] and has declared one of such places to be his Head Office and is permitted to file consolidated returns, he may obtain such form from the <sup>4</sup>[Assessing Authority] to whom the consolidated returns are required to be furnished, <sup>2</sup>[A fee of rupees <sup>3</sup>[40] in court fee stamps shall be charged for every book of twenty-five such declaration Forms and a fee of rupees <sup>2</sup>[160] in court fee stamps shall be charged for every book of one hundred such declaration Forms]:**

**Provided further that the <sup>4</sup>[Assessing Authority] shall issue the declaration forms to the dealer subject to the provisions of sub-section (3F) of section 7.**

**(2) Such forms of declaration shall be kept by the dealer in his own custody or in the custody of the person duly authorised by him in writing and such dealer shall be personally responsible for the loss destruction or theft of any such form or forms or the loss of Government Revenue, if any, resulting directly or indirectly from such theft or loss and the amount of such loss shall be recoverable from the dealer as an arrears of land revenue.**

**(3) In the case of transfer of goods referred to in sub-section (1) of section 6A, before furnishing the declaration to the agents or principal, having his place of business in other State (hereinafter referred to in this rule as "the agent"), the dealer to whom the goods have been so transferred or any responsible person authorised by him in this behalf shall fill in all the required particulars in the declaration forms and shall also affix his usual signature in the space provided in the form for that purpose. Thereafter the "counterfoil" of the form shall be retained by the dealer furnishing the declarations and the other two portions marked "Original" and "Duplicate" shall be made over by him to the agent.**

**(4) No dealer to whom the goods are transferred shall accept nor the agents shall give, any declaration except in the form obtained by the dealer under sub-rule (1) and not declared obsolete or invalid by the Commissioner under provisions of rule 4A.**

**(5) A registered dealer, who claims that he is not liable to pay tax under the Act, in respect of any transfer of goods specified in sub-section (1) of section 6A, may at the time when his assessment is being made in his case by the assessing authority produce before the assessing authority the portion marked "duplicate" and "Original" furnished to him in the manner prescribed in sub-rule (3). The assessing authority may retain the "Original" of such of the declarations, as he may deem necessary.]**

**4. Authority from which <sup>1</sup>[and the conditions subject to which] declaration forms may be obtained, use, custody and maintenance of records of such forms and matters incidental thereto.—<sup>2</sup>[(1) <sup>3</sup>[Subject to the provisions of sub-rule 1 A, the forms of declaration prescribed under sub-section (4) of section 8] may be obtained by a registered dealer, or any person duly authorised by him in writing from the <sup>8</sup>[Assessing Authority], but where such dealer has places of business within the jurisdiction of two or more <sup>8</sup>[Assessing Authority], he or the person authorised by him shall obtain such forms from each such <sup>8</sup>[Assessing Authority] separately in respect of his place or places of business, within the jurisdiction of that <sup>8</sup>[Assessing Authority]:**

**Provided that, in the case of a registered dealer who has places of business within the jurisdiction of two or more <sup>8</sup>[Assessing Authority] and has declared one of such places to be his Head Office and is permitted to file consolidated returns, he may obtain such forms from that [Assessing Authority] from the consolidated return is required to be furnished <sup>4</sup>[A fee of rupees <sup>5</sup>[40] in court fee stamps shall be charged for every book of twenty-five such Declaration forms and a fee of rupees <sup>5</sup>[160] in court fee stamps shall be charged for every book of one hundred such declaration Forms]:**

**<sup>6</sup> [Provided further that, the <sup>8</sup>[Assessing Authority] shall issue the declaration form to the dealer subject to the provisions of sub-section (3F) of section 7.]**

**<sup>7</sup>[(1A) (a) If for reasons to be recorded in writing-**

**(i) the <sup>8</sup>[Assessing Authority] is not satisfied that any applicant for declaration forms prescribed under sub-section (4) of section 8 made bonafide use of such forms previously issued to him or that the**

**These words were substituted for the words "sales tax officer" by G.N. CST-1399/CR-19/Tax-1, dated 10-11-2000**

**bonafide requires such forms applied for, the <sup>1</sup>[Assessing Authority] may reject the application for such forms;**

**(ii) The <sup>1</sup>[Assessing Authority.] is not satisfied that any applicant bonafide requires such forms in such numbers as he has applied for, the <sup>1</sup>[Assessing Authority] may issue such forms to him in such lesser number as in the opinion of that Officer, would meet the reasonable requirements of the applicant.**

**(b) If any applicant for declaration forms has at the time of making the application or during the time his application is pending, defaulted in furnishing any return or returns or in payment of any tax (including any penalty) due from him under any provisions of the Act, the <sup>1</sup>[Assessing Authority] may withhold the issue of such forms to him, until such time as he furnishes-**

**(x) such return or returns;**

**(y) the proof of the payment of the tax (including any penalty) due:**

**Provided that if in the opinion of the <sup>1</sup>[Assessing Authority], is desirable in the interest of proper collection of Government revenue to grant time to the applicant to pay the arrears of tax in one lump sum or installments the <sup>1</sup>[Assessing Authority] may instead of withholding the declaration forms issue to the applicant such forms in such numbers as he deems fit.**

**(c) The <sup>1</sup>[Assessing Authority] may also withhold issue of declaration forms prescribed under sub-section (4) of section 8, to an applicant, who has purchased goods by furnishing the declaration and had thereafter resold the goods so purchased in the State of Maharashtra or used them in the manufacture of goods for sale in that State and who has defaulted in furnishing return or payment of tax on such resale, or sale of manufactured goods, as the case may be, as required by the provisions of the Bombay Sales Tax Act, 1959, or the Rules made thereunder, until the applicant makes good the default.]**

**(2) Such forms of declaration shall be kept by the dealer in his own custody, or in the custody of any person duly authorised by him in writing, and such dealer shall be personally responsible for the loss, destruction or theft of any such form or forms or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss and the amount of such loss of Government revenue shall be recoverable from the dealer as an arrears of land revenue.**

**(3) Before furnishing the declaration to the selling dealer the purchasing dealer or any responsible person authorised by him in this behalf shall fill in all required particulars in the forms and shall also affix his usual signature in the space provided in the form for this purpose. Thereafter the "Counterfoil" of the**

**1. These words were substituted for the words "sales tax officer" by G.N. CST-139/CR-19/Tax-1. dated 10-11-2000**

**form shall be retained by the purchasing dealer and the other two portions marked "original" and "Duplicate" shall be made over by him to the selling dealer;**

**<sup>1</sup>[\* \* \* \* \*]**

**(4) No purchasing dealer shall give nor shall a selling dealer accept, any declaration except in a form obtained by the purchasing dealer under sub-rule (1) and not declared obsolete or invalid by the <sup>2</sup>[Commissioner] under the provisions of sub-rule (13).**

**<sup>3</sup>[(5) A registered dealer, who claims to have made a sale to another registered dealer, shall, at the time when assessment is being made in his case by the assessing authority produce before the assessing authority the portions marked "Duplicate" and "Original" of the declaration for verification. The assessing authority may retain the "Original" of such of the declarations as he may deem necessary.]**

**<sup>4</sup>[\* \* \* \* \*]**

**(The above Rule 4 is substituted by following rule 4 , as per Notification No. CST-1306/CR-10/Taxation 1 Dt.24.02.06)**

**"4. Authority from which and the conditions subject to which forms of declarations and certificates may be obtained, use, custody and maintenance of the records of such forms and matters incidental thereto ,-----**

**(1) (a) the Commissioner shall constitute a ' Central Repository ' for issuance of declarations and certificates prescribed under the Central Sales Tax Act, 1956 in each office where the authority for granting the certificate of registration is situated.**

**(b) The authority in charge of the ' Central Repository ' shall carry out such functions as may be directed by the Commissioner from time to time.**

**(2) The forms of declarations or as the case may be, certificates prescribed under,—**

**(i) sub-section (2) of section 6;**

**(ii) sub-section (1) of section 6A;**

**(iii) sub-section (4) of section 8;**

**(iv) sub-rule (10) (a) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957,**

**shall be obtained from the said authority.**

(3) (a) Where the dealer has only one place of business within the State, he or the person authorised by him shall obtain the forms from Central Repository situated in the office of the registering authority which has jurisdiction over such place of business.

(b) If the dealer is filing separate returns in respect of any place or constituents of business, other than the principal place of business, he shall obtain such forms separately from the Central Repository situated in the office of the registering authority having jurisdiction over each such place or constituents of business.

(c) If the dealer has more than one place or constituents of business and is filing return only at his principal place of business, then he shall obtain such forms from the Central Repository situated in the office of the registering authority having jurisdiction over the principal place of business.

(4) Such forms of declarations or certificates shall be kept by the dealer in his own custody or in the custody of any person duly authorised by him in writing, and such dealer shall be personally responsible for the loss, destruction or theft of any such form or forms or the loss of Government Revenue, if any, resulting directly or indirectly from such loss, destruction or theft and the amount of such loss of Government Revenue shall be recoverable from the dealer as an arrears of land revenue.

(5) No selling dealer shall give nor shall a purchasing dealer accept, any forms of any declaration or certificate except in a form obtained by a selling dealer under sub-rules (2) and (3) and not declared obsolete or invalid by the Commissioner under the provisions of sub-rule (8) of rule 4A.

(6) A fee of rupee 3 in court fee stamp shall be charged for each such declaration in Form 'C', Form 'F' and certificate in Form 'H' and a fee of rupee 1 shall be charged for each such certificate in Form E-I or, as the case may be E-II .

(7) In the case of a first sale falling under sub-section (2) of section 6 of any goods in the course of inter-state trade or commerce which has either occasioned the movement of goods from one state to another or has been effected by transfer of documents of title of such goods during their movement from one state to another, a certificate in Form E-I appended to the Central Sales Tax (Registration and Turnover) Rules, 1957 (hereinafter referred to as the "said Form E-I") shall be issued by the dealer effecting the sale (hereinafter in this rule referred to as "the first selling dealer") to a registered dealer (hereinafter referred to as the "first purchasing dealer") to whom he effects the sale.

(8) The "Counterfoil" of the certificate in Form E-I shall be retained by the first seller and the other two portions marked "Original" and "Duplicate" shall be made over by him to the first purchasing dealer.

(9) In the case of any sale effected by transfer of documents of title to the goods which is subsequent to a first sale falling under sub-rule (6), a certificate in Form E-II appended to the Central Sales Tax (Registration and Turnover) Rules, 1957 (hereinafter referred to as the "said Form E-II") shall be issued by the selling dealer (hereinafter referred to as "the subsequent selling dealer") to a registered dealer (hereinafter referred to as the "subsequent purchasing dealer") to whom he effects the sale.

(10) The “Counterfoil” of the certificate in form E-II shall be retained by the subsequent selling dealer and the other two portions marked “Original” and “Duplicate” shall be made over by him to the subsequent purchasing dealer.

(11) The First purchasing dealer who claims an exemption from tax under sub-section (2) of section 6 in respect of his subsequent re-sale of goods to another registered dealer by transfer of documents of title to the goods, shall when demanded produce before the assessing authority for verification, the portions marked “Duplicate” and “Original” of the certificates in the said Form E-I received by him from the first selling dealer. The assessing authority may retain the “Original” of such of the certificates as it may deem necessary.

(12) The subsequent purchasing dealer who claims exemption from tax under sub-section (2) of section 6 in respect of his subsequent resale of the goods to another registered dealer by transfer of documents of title to the goods shall when demanded produce before the assessing authority for verification, the portions marked “Duplicate” and “Original” of the certificates in the said Form E-II received by him from the subsequent seller. The assessing authority may retain the “Original” of such of the certificates as it may deem necessary.

(13) The “counterfoil” of the declaration in Form F shall be retained by the dealer furnishing the declaration and the other two portions marked “Original” and “Duplicate” shall be made over by him to the agent or as the case may be principal.

(14) A registered dealer, who claims that he is not liable to pay tax under the Act, in respect of any transfer of goods specified in sub-section (1) of section 6A, shall when demanded, produce before the assessing authority the portion marked “Duplicate” and “Original” furnished to him in the manner prescribed in sub-rule (12). The assessing authority may retain the “Original” of such of the declarations, as he may deem necessary.

(15) If, for reasons to be recorded in writing the authority in charge of the Central Repository is not satisfied that

(i) any applicant for declaration forms prescribed under sub-section (4) of section 8 has made *bonafide* use of such forms previously issued to him or that he *bonafidely* requires such forms applied for, he may reject the application of the applicant for such forms;

(ii) any applicant *bonafidely* requires such forms in such numbers as he has applied for, he may issue such forms to the applicant in such lesser number as in the opinion of that authority would meet the reasonable requirements of the applicant.

(16) The “Counterfoil” of the declaration in form C shall be retained by the purchasing dealer and the other two portions marked “original” and “Duplicate” shall be made over by him to the selling dealer.

(17) A registered dealer, who claims to have made a sale to another registered dealer, under sub-section (1) of section 8, shall, when demanded, produce before the assessing authority the portions marked “Duplicate” and “Original” of the declaration for verification. The assessing authority may retain the Original of such of the declarations as he may deem necessary.



(18) Before issuing the declarations or certificates in Form C, EI, EII, F or H, the authority in charge of the Central Repository, shall obtain from the dealer the details regarding the period to which the transaction relates, name and registration certificate number of the dealer who is to issue the form, name and registration certificate number of the dealer who is to receive the form, the total number of invoices in respect of which the form is to be issued, the value represented by such invoices and such other information as may be required by the Commissioner from time to time and shall fill in the necessary details in the form. After obtaining the forms so filled in, the dealer to whom the form is issued shall fill in the other details in the form, where applicable, and shall affix his usual signature in the space provided in the form for this purpose. The forms will be issued only in respect of transactions for which an invoice has been received or, as the case may be, has been issued.”.

<sup>5</sup>[4A. **Maintenance of records of certificate and declarations under subsection (2) of section 6, <sup>6</sup>[section 6A] and clause (a) of sub-section (4) of section 8 and matters incidental thereto.**—(1) A dealer making sales in the course of inter-State trade or commerce, shall for the purpose of claiming exemption under sub-section (3) of section 6 or sub-section (4) of section 8 <sup>7</sup>[and dealer making transfers of goods as specified in sub-section (1) of section 6A may for the purpose of claiming deduction under sub-section (2) of section 6A maintain a register in Form I(B) in respect of such sales:

Provided that where the dealer issues invoices in respect of such sales containing all the particulars required to be shown in the register in Form I(B) and preserves them in a serial order bound in a book form for each fortnight or month, so as to preclude any possibility of insertion, removal or substitution of such invoices, such dealer may not maintain a register in Form I(B).

<sup>8</sup>**[(2) (a) Every registered dealer who has obtained certificate forms under sub-rule (1) of rule 3-A or declaration forms under sub-rule (1) of rule 3C or under sub-rule (1) of rule 4 shall immediately on their receipt record in a register in form IA(B) the numbers and serial numbers of the certificates and declaration forms, as the case may be, so obtained by him. He shall also make further entries in the said register as and when he issues such declaration forms. An extract of columns (5) to (11) of this register shall be given to his assessing authority at the time of obtaining a new book of such declaration forms.**

***( In above sub rule (2), in clause (a) the underlined words are replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new sub rule (2)(a) now reads as under:-)***

<sup>8</sup>[(2) (a) Every registered dealer who has obtained forms of declarations or certificates under sub-rule(2) and (3) of rule 4 shall immediately on their receipt record in a register in form IA(B) the numbers and serial numbers of the certificates and declaration forms, as the case may be, so obtained by him. He shall also make further entries in the said register as and when he issues such declaration forms. An extract of columns (5) to (11) of this register shall be given to his assessing authority at the time of obtaining a new book of such declaration forms.

(b) Every such dealer who discontinues his business during the course of the year shall submit to the assessing authority concerned, within two days of such discontinuance, an extract of columns (5) to (11) of the register of form IA(B).]

**(3) Where any of the certificate forms obtained by a dealer under sub-rule (1) of rule 3A or any of the declaration forms obtained by him <sup>4</sup>[under sub-rule (1) of rule 3C or under sub-rule (1) of rule 4] is lost, destroyed or stolen, the dealer shall report the fact to the <sup>4</sup>[Assessing**

**Authority] immediately and take such other steps to issue public notice of the loss, destruction or theft as the <sup>4</sup>[Assessing Authority] may direct.**

**( In above sub rule (3), the underlined words are replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new sub rule (3) now reads as under:-)**

(3) Where any of the forms of declarations or certificates obtained by a dealer under sub-rule (2) and (3) of rule 4 is lost, destroyed or stolen, the dealer shall report the fact to the <sup>4</sup>[Assessing Authority] immediately and take such other steps to issue public notice of the loss, destruction or theft as the <sup>4</sup>[Assessing Authority] may direct.

(4) Any unused declaration or certificate forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall, within two working days of the date of cancellation, be surrendered to the <sup>4</sup>[Assessing Authority] from whom the forms were obtained:

<sup>2</sup>[Provided that, if the dealer fails to surrender any unused declaration and certificate forms as required by this sub-rule, the Commissioner, shall by notification in the Official Gazette declare that all or any of such forms shall be deemed to be obsolete and invalid with effect from such date as may be specified in notification, and shall forward a copy of such notification to all other State Governments.]

**<sup>4</sup>[No registered dealer to whom a declaration or certificate form is issued by the <sup>4</sup>[Assessing Authority] shall, either directly or through any other person, transfer the same to another person except for the lawful purposes of sub-rules (2) and (4) of rule 3B and <sup>1</sup>[of sub-rule (3) of rule 3C or sub-rule (3) of rule 4] or allow the same to be used by another person in any manner whatsoever.)**

**( In above sub rule (5), the underlined words are replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new sub rule (5) now reads as under:-)**

(5) No registered dealer to whom a declaration or certificate form is issued by the <sup>4</sup>[Assessing Authority] shall, either directly or through any other person, transfer the same to another person except for the lawful purposes of sub-rules (8), (10), (13) and (16) of rule 4 or allow the same to be used by another person in any manner whatsoever.)

**(6) A declaration or certificate form which has been lost or stolen or destroyed while in the possession of a person to whom it has been supplied in accordance with the provisions of 1[sub-rule (1) of rule 3A, sub-rule (2) of rule 2C or sub-rule (1) of rule 4 shall not be valid for the purpose of sub-rules (2) and (4) of rule 3B, sub-rule(3) of rule 3C and sub-rule(3) of rule 4]**

**( In above sub rule (6), the underlined words are replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new sub rule (6) now reads as under:-)**

(6) A declaration or certificate form which has been lost or stolen or destroyed while in the possession of a person to whom it has been supplied in accordance with the provisions of sub-rules (2) and (3) and (4) of rule 4 shall not be valid for the purpose of sub-rules (8), (10),(13) and (16) of rule 4.

(7) The <sup>3</sup>[Commissioner] shall, from time to time, publish in the Official Gazette the particulars of the declaration and certificate forms in respect of which a report is received under sub-rule (3) and shall forward a copy of such particulars to all other State Government.

(8) (a) The <sup>3</sup>[Commissioner] may, by notification in the Official Gazette declare in advance that declaration or certificate 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 and shall forward a copy of the notification to all other State Governments.

(b) Where the <sup>1</sup>[Commissioner] receives any intimation from any State under clause (a) that a particular series, design or colour of declaration or certificate forms in that State has been declared by that State, to be obsolete or invalid, he shall publish such intimation in Official Gazette.

(9) Where a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (8), all registered dealers, shall on or before the date with effect from which the forms are so declared obsolete or invalid surrender to the <sup>3</sup>[Assessing Authority] all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the <sup>3</sup>[Assessing Authority].

**<sup>2</sup>[4AA. Declaration forms to be obtained and given from delivery State.—** (1) Where a registered dealer claims to have made a sale in the course of interstate trade or commerce to another registered dealer and under instructions has delivered the goods to the purchasing dealer in another State, the declaration by the purchasing dealer to be produced by the selling dealer before the assessing authority shall be in a form obtained by the purchasing dealer from the authority in that State:

Provided that, if the purchasing dealer is not registered in the State in which the goods have been delivered, then the declaration shall be in a form obtained by him from the authority in that State in which he is registered.

***(2) Where any goods are sold by a registered dealer to another registered dealer in the course of inter-State trade or commerce as a result of which the goods are delivered to the purchasing dealer in the State of Maharashtra, the declaration to be given by the purchasing dealer if he is registered in this State, shall be in a form obtained [ under sub-rule (1) of rule 4.]***

***( In above rule 4AA in sub-rule (2), the underlined words are replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new rule 4AA in sub-rule (2) now reads as under:-)***

(2) Where any goods are sold by a registered dealer to another registered dealer in the course of inter-State trade or commerce as a result of which the goods are delivered to the purchasing dealer in the State of Maharashtra, the declaration to be given by the purchasing dealer if he is registered in this State, shall be in a form obtained under sub-rule (2) and (3) of rule 4

**4B. Grant of certificate under section 8(4)(b).—**(1) A certificate in Form 'D' appended to the Central Sales Tax (Registration and Turnover) Rules, 1957 (hereinafter referred to as "the aforesaid Form "D") may be issued for the purpose of clause (b) of sub-section (4) of section 8 by any officer duly authorised by the Central Government under the said clause (hereinafter referred to as "the authorised Officer"). Before issuing such certificate, the authorised Officer shall

duly fill in the certificate form and affix his usual signature and seal in the space provided in the form for that purpose. Thereafter, the "Counterfoil" of the form shall

be retain by the authorised officer and the other two portions marked "Original" and "Duplicate" shall be made over by him to selling dealer.

1\* \* \* \* \*

(2) A registered dealer who claims to have made a sale covered by clause (b) of sub-section (4) of section 8 shall, at the time when assessment is being made in his case by the assessing authority, produce before the assessing authority for verification the portions marked "Duplicate" and "Original" of the certificate in the said Form 'D' received by him from the authorised Officer. The assessing authority may retain the "Original" of such of the certificate as it may deem necessary.

**<sup>2</sup>[5. Submission of returns.—(1) (i) Every dealer registered under the Act shall unless he has been exempted by the Commissioner, by an order in writing in this behalf, furnish a return in respect of each period for which his turnover is required to be determined under rule 11 of the Central Sales Tax (Registration and Turnover) Rules, 1957, such return shall be-**

**<sup>3</sup>[(a) in Form III (B), if he dealer is required to furnish his return under the Bombay Sales Tax Act, 1959, in respect of such period in Form N-18 or, as the case may be, in Form N-18-1.]**

**(In above rule 5 in sub-rule (a), the underlined words are replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new rule 5 sub-rule (a) now reads as under:-)**

**<sup>3</sup>[(a) in Form III (B), if he dealer is required to furnish his return under the Maharashtra Value Added Tax Act, 2002 in respect of such period and in respect of each such place or constituent of business for which he is filing separate return under Maharashtra Value Added Tax Act, 2002.**

**(For the above Rule 5, sub-rule (1), clause (a) the following clause (a) is substituted by the Notification No. CST.1308/C.R. 29/ Taxation-1 dt.14.03.2008)**

**<sup>3</sup>[(a) in Form III (E), if he dealer is required to furnish his return under the Maharashtra Value Added Tax Act, 2002 in respect of such period and in respect of each such place or constituent of business for which he is filing separate return under Maharashtra Value Added Tax Act, 2002.**

**<sup>3</sup>[(b) in addition to the return in Form III (B), every Registered Dealer shall be required to furnish an annual return in Form III (BB).]**

**(The above Sub clause (b) is deleted as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06)**

**(ii) <sup>3</sup>[The forms III (B) shall consist of return-cum-chalan and Form III (BB) shall be a return and such return-cum-chalan and return shall] consist of return-cum-chalan. Such return shall, inter alia, contain the particulars relating to the inter-State sales on which tax is leviable in the State of Maharashtra under section 9 of the Act, and shall be furnished-**

**(In above clause (ii) the underlined words are deleted as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new sub-clause (ii) is now reads as under:-**

**(ii) <sup>3</sup>[The forms III (B) shall consist of return-cum-chalan. Such return shall, inter alia, contain the particulars relating to the inter-State sales on which tax is leviable in the State of Maharashtra under section 9 of the Act, and shall be furnished-**

**(For the above Rule 5, sub-rule (1), clause (ii) the following clause (ii) is substituted by the Notification No. CST.1308/C.R. 29/ Taxation-1 dt.14.03.2008)**

**(ii) <sup>3</sup>[The forms III (E) shall consist of return-cum-chalan. Such return shall, inter alia, contain the particulars relating to the inter-State sales on which tax is leviable in the State of Maharashtra under section 9 of the Act, and shall be furnished-**

- (a) **within the period prescribed under the Bombay Sales Tax Act, 1959 for furnishing the return for such period under that Act, if the dealer is required to furnish return under that Act in respect of such period; and**

**(In above clause(ii)(a) the underlined words are replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new clause (ii)(a) now reads as under:-)**

- (a) within the period prescribed under the Maharashtra Value Added Tax Act, 2002 for furnishing the return for such period under that Act, if the dealer is required to furnish return under that Act in respect of such period; and
- (b) within one month from the expiry of the period to which the return relates, in any other case.

**(iii) [Such form shall be obtained from the Government treasury or the office of the Senior Assistant Commissioner of Sales Tax or the Assistant Commissioner of Sales Tax or the Sales Tax Officer or from such agency as may be authorised in this behalf by the Commissioner to print and sell such form.] Every registered dealer, who is required to furnish such return, shall furnish it duly signed by him or by a person duly authorised by him, to the authorities specified hereinafter, that is to say;**

**(In above clause(iii) the underlined words are replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new clause (iii) now reads as under:-)**

(iii)The forms of returns may be obtained from the Sales Tax Department or may be downloaded from the website [www.vat.maharashtra.gov.in](http://www.vat.maharashtra.gov.in) maintained by the Sales Tax Department. The forms may also be obtained privately. If the forms are got downloaded from the website or are obtained privately, then they should conform size, contents and format to the forms issued by the Sales Tax Department and the paper used should be of good quality white paper, A4 size and of minimum thickness of 70g.s.m. Every registered dealer, who is required to furnish such return, shall furnish it duly signed by him or by a person duly authorised by him, to the authorities specified hereinafter, that is to say;

- (a) where tax or interest or penalty is due and payable according to the return, to the Government treasury while making payment of the tax or interest or penalty;
- (b) **where no tax or interest or penalty is due and payable according to the return or in any other case;**
- (i) **to the Sales Tax Officer (non-resident circle), Bombay, if the dealer has been registered by such Sales Tax Officer;**
- (ii) **<sup>1</sup>[to the Senior Assistant Commissioner of Sales Tax or the Assistant Commissioner of Sales Tax or], as the case may be, the Sales Tax Officer, to whom the power to assess the registered dealer has been delegated by the Commissioner under sub-section (6) of section 20 of the Bombay Sales Tax Act, 1959 read with section 9 (2) of the Central Sales Tax Act, 1956 if, the Commissioner has permitted the registered dealer who has places of business within the jurisdiction of different Assistant Commissioners of Sales Tax or, as the case may be, Sales Tax Officers, to furnish a consolidated return in respect of all or any of these places of business, or**
- (iii) **<sup>1</sup>[to the Senior Assistant Commissioner of Sales Tax or the Assistant Commissioner of Sales Tax or], as the case may be, the Sales Tax Officer, within whose jurisdiction, the place or places of business as specified in the certificate of registration of the registered dealer is or are situated.]**

**(The above Clause(b) is replaced as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new clause (b) now reads as under:-)**

(b) where no tax, penalty or interest is due and payable according to the return, the return shall be furnished,—

(i) to the registering authority of the Non-Resident Circle, Mumbai, if the dealer has been registered by such authority; or

(ii) to the registering authority having jurisdiction over the principal place of business of the dealer, if such dealer has places of business under the jurisdiction of more than one registering authority; or

(iii) to each of the registering authorities having jurisdiction over the respective place of business of the dealer in respect of which he holds a certificate of entitlement under any package scheme of incentives except the Power Generation Promotion Policy, 1998 covering all the sales and purchases relating to the eligible industrial unit; or

(iv) in any other case, to the registering authority within whose jurisdiction the place or places of business, as specified in the certificate of registration of the registered dealer is or are situated.

**(2) If any dealer, having furnished returns under sub-rule (1) discovers any omission or wrong statement, he may furnish a revised return before the expiry of three months next following the period to which the return relates.**

**(The above sub-rule (2), is replaced, as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new clause (2) now reads as under:-)**

(2) If any dealer having furnished return under sub-rule (1) discovers any omission or mistake therein, he may furnish a revised return before the expiry of eight months from the end of the year containing the period to which the return relates.

**<sup>2</sup>[(3) While furnishing any return under sub-rule (1) in Form III (B), the registered dealer may show the amounts of turnover of sales and of deduction therein after rounding them off to the nearest rupee. For this purpose, where any such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee, and if such part is less than fifty, it shall be ignored.]**

**(For the above Rule 5, sub-rule (3) the following sub-rule (3) is substituted by the Notification No. CST.1308/C.R. 29/ Taxation-1 dt.14.03.2008)**

**<sup>2</sup>[(3) While furnishing any return under sub-rule (1) in Form III (E), the registered dealer may show the amounts of turnover of sales and of deduction therein after rounding them off to the nearest rupee. For this purpose, where any such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee, and if such part is less than fifty, it shall be ignored.]**

**<sup>1</sup>[5A. Remission of tax.—The Commissioner may remit the whole or any part of the tax payable, in respect of any period, by any dealer who has suffered financially on account of riots, fire, flood or other natural calamities:**

Provided that, if the amount to be remitted exceeds two thousand rupees, the remission shall not be made without the previous sanction of the State Government.]

**6. Accounts, etc., to be preserved for three years.—**Every registered dealer shall preserve all books of accounts, registers and other documents including bills, cash memoranda, invoices, vouchers and other documents relating to the

stocks, purchases, despatches and deliveries of goods for a period of <sup>4</sup>[eight years] after the expiry of the year to which they relate.

**7. Furnishing of information, inspection of books, accounts, etc.—(1)**

The <sup>2</sup>[Commissioner] may by notice, <sup>3</sup>[in Form IVA(B)] require any dealer to produce before him any accounts of documents or to furnish any information relating to the stocks of goods or of purchases, sales and deliveries of goods by him or any other information relating to his business as may be necessary for the purposes of the Act.

(2) All accounts, registers and documents relating to the stocks of goods of, or purchases, sales and deliveries, of goods by, any dealer and of goods kept in any place of business or warehouse of any dealer shall at all reasonable times be open to inspection by the <sup>2</sup>[Commissioner] and the <sup>2</sup>[Commissioner] may take or cause to be taken such copies or extracts therefrom as appear to him necessary for the purposes of the Act.

(3) Unless the <sup>2</sup>[Commissioner] deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and in fixing the date, time and place for the purpose, shall as far as possible, have due regard to the convenience of the dealer.

(4) If the <sup>2</sup>[Commissioner] has reason to suspect that any dealer is attempting to evade the payment of tax due from him under the Act he may for reasons to be recorded in writing seize such accounts, registers or documents of the dealer as may be necessary and shall grant a receipt for the same and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution:

Provided that he shall not retain such accounts, registers or documents for more than 21 days without recording his reasons in writing for doing so.

(5) For the purposes of sub-rule (3) or (4) the <sup>1</sup>[Commissioner] may enter and search at all reasonable times any place of business or warehouse of any dealer or any other place where the <sup>1</sup>[Commissioner] has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business or stocks of goods relating to his business.

**8. Declaration as to manager of undivided Hindu Family, association, etc.—**Every dealer who is liable to pay tax under the Act and who is an undivided Hindu family association, club, society, firm or company or any person who carries on business as a guardian or trustee or otherwise on behalf of another person while making an application for registration shall furnish to the <sup>4</sup>[Assessing Authority] a declaration in <sup>2</sup>[Form V(B)] stating the name of the person who shall be deemed to be the Manager in relation to the business of the dealer in the <sup>3</sup>[State of Maharashtra.] If any change occurs in the person managing the business, fresh declaration in the said Form shall be furnished to the <sup>4</sup>[Assessing Authority] within 30 days from the date of such change.

**9. Intimation in the event of change of ownership or in nature of business.—**(1) If any registered dealer liable to pay tax under the Act-

- (a) sells or otherwise disposes of his business or any part of his business or effects or comes to know of any other change in the ownership of the business,

or

- (b) discontinues his business or changes his place of business or opens a new place of business,

or

- (c) changes the name or nature of his business or effects any change in the classes of goods sold by him,

he shall within 30 days of the occurrence of any of the events mentioned in clauses (a), (b) and (c) send an intimation of particulars of such change in writing together with the Certificate of Registration to the [Assessing Authority].

(2) If any registered dealer dies, his legal representative shall within 60 days from the death inform the <sup>4</sup>[Assessing Authority] about the date of the dealer's death and the names and addresses of his legal heirs.

<sup>1</sup>[9 A. **Forms.—**

- (a) The notice summoning a dealer for assessment or reassessment under the Act shall be in Form VI(B).

- (b) The order of assessment under the Act shall be in Form VII (B).

- (c) The final notice of assessment under the Act shall be in Form VIII (B).

- <sup>3</sup>[(d) Every first or second appeal against an order passed under the Act shall be in accordance with Form IX(B).]

- (e) <sup>4</sup>[\* \* \*].

<sup>2</sup>[9AA. **Submission of appeal under sub-section (3H) of section 7 and procedure thereto.—**(1) Every appeal under sub-section (3H) of section 7 shall—

- (a) be in writing.
- (b) specify the name and address of the appellant.
- (c) specify the date of order against which it is made.
- (d) contain a dealer's statement of facts,
- (e) state precisely the relief prayed for,
- (f) be signed and verified by the appellant or by an agent duly authorised by him in writing in that behalf, in the following form,

"I..... agent appointed by the appellant named in the above memorandum of appeal do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Dated

.....

Signature.

(2) The memorandum of appeal shall be accompanied by either the order in original against which it is made or a duly authorised copy thereof, unless the omission to produce such order or copy is explained at the time of presentation of appeal to the satisfaction of appellate authority.

(3) An appeal under this rule shall as far as possible be in accordance with Clause (d) prior to substitution read as under:—



- (d) An appeal against an order of assessment shall as far as possible be in accordance with Form IX(B).
- (e) An application for revision against any order passed in any appeal shall as far as possible be in Form X (B)

*Form IX(B) and shall bear Court-fee stamp of rupee one.*

***(4) The memorandum of appeal shall either be presented by the appellant or his agent to the appellate authority or be sent to the said authority by Registered Post. The appellate authority shall be the same Deputy Commissioner of Sales Tax or the Assistant Commissioner of Sales Tax, exercising appellate powers under the General Sales Tax Law.***

***(In rule 9AA, in clause (4) in place of underlined words following is substituted as per Notification No. CST-1306/CR-10/Taxation -1, Dt.24.02.06 and the new clause (4) now reads as under:-)***

(4) The memorandum of appeal shall either be presented by the appellant or his agent to the appellate authority or be sent to the said authority by Registered Post. The appellate authority shall be the same Joint Commissioner of Sales Tax or the Deputy Commissioner of Sales Tax, exercising appellate powers under the General Sales Tax Law.

(5) If the memorandum of appeal omits to state any particulars required under this rule or is not accompanied with the order against which it is made or a duly authenticated copy thereof, the appeal may be summarily rejected, provided that no appeal shall be summarily rejected under this sub-rule unless, the appellant is given a reasonable opportunity to amend the memorandum of appeal.

(6) The appeal may also be summarily rejected on grounds other than those specified in sub-rule (5) which the appellate authority may consider sufficient and which shall be reduced in writing by the appellate authority provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

(7) If within thirty days from the date on which, an appeal is summarily rejected under sub-rule (5) or (6) the appellant makes an application to the appellate authority for setting aside the order of summary rejection and satisfies it that the notice under the proviso to sub-rule (5) to amend the memorandum of appeal or of hearing under the proviso to sub-rule (6) was not duly served on him, or that he was prevented by sufficient cause from amending the memorandum of appeal or from appearing when the appeal was called on for hearing, the said authority shall make an order setting aside the summary rejection and restore the appeal to his file.

(8) (a) If the appellate authority does not summarily reject the appeal, it shall fix a date for hearing. The date so fixed shall not be earlier than 10 days from the date on which intimation thereof is given to the appellant or to his agent:

Provided however, that a date earlier than aforesaid may be fixed for hearing if the appellant or his agent agrees thereto in writing.

(b) The authority aforesaid may for sufficient reasons adjourn at any stage the hearing of an appeal to a different time on the same date or any other date so, however that the date to which the hearing is adjourned shall not be earlier than 10 days from the date on which the intimation thereof is given to the appellant or his agent provided that a date earlier than aforesaid may be fixed for hearing an appeal if the appellant or his agent agrees thereto in writing.

(9) If on the date and at the time fixed for hearing or on any other date or at any other time to which the hearing may be adjourned; the appellant does not appear before the said authority either in person or through an agent, the said authority may dismiss the appeal or may decide it *ex parte* as it may think fit:

Provided that, if within thirty days from the date on which the appeal was dismissed or decided *ex parte* under this sub-rule, the appellant makes an application to the appellate authority for setting aside the order and satisfies it that the intimation of the date of hearing was not duly served on him or that he was prevented by sufficient cause from appearing when the appeal was called on for hearing, the said authority shall make an order setting aside the dismissal or *ex parte* decision upon such terms as it thinks fit and shall appoint a day for proceeding with the appeal.

(10) A copy of the order passed in appeal shall be supplied free of cost to the appellant and another copy shall be sent to the officer whose order forms the subject of the appeal.]

**<sup>1</sup>[9B. Refund of tax.—**(1) When the <sup>5</sup>[Assessing Authority] is satisfied that a refund is due to a registered dealer, he shall record an order showing the amount of refund due and shall communicate the same.

(2) When an order for refund has been made under sub-rule (1) the <sup>5</sup>[Assessing Authority] shall, if the registered dealer desires payment in cash, issue to him a Refund Payment Order <sup>2</sup>[in Form XI (B) or in Form XI (B) (i).]

<sup>3</sup> \* \* \* \* \*

(3) If the registered dealer desires payment by adjustment against an amount payable by him, the <sup>5</sup>[Assessing Authority] shall make out a Refund Adjustment Order in Form XII (B) authorising the said registered dealer to adjust the sum to be refunded against any amount payable by him in respect of the period for which a return is to be furnished under rule 5 and during which the refund is sanctioned or any sub-sequent period, or payable under any notice issued in Form VII(B).

(4) When the Refund Adjustment Order is furnished with the return submitted under rule 5, the <sup>5</sup>[Assessing Authority] shall cancel his own copy as well as the refundee's copy of the Refund Adjustment Order].

**<sup>4</sup>[9C. Collection of tax by registered dealer.—**No registered dealer shall collect any amount by way of tax under the Act or in lieu of the tax-

- (a) in respect of sales or purchases of any goods on which no tax is payable by him by or under section 8 of the Act;
- (b) in respect of any transaction of sale on which he is not liable to pay tax under any provisions of the Act;
- (c) on any transaction of sale in excess of the amount of tax payable by him on such transaction under the provisions of the Act:

Provided that, nothing contained in this rule shall apply where a person is required to collect such amount of the tax separately in order to comply with the conditions and restrictions imposed on him by or under the provisions of any law for the time being in force.]

**10. Penalty.—**A breach of these rules shall be punishable with fine which may extend to five hundred rupees and when the offence is continuing offence, with

a daily fine which may extend to fifty rupees for every day during which the offence continues.