THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

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

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

2. In these rules, unless the context otherwise requires,—
   (a) 'Act' means the Central Sales Tax Act, 1956 (74 of 1956);
   (b) 'Form' means a form appended to these rules;
   (c) 'notified authority' means the authority specified under sub-section (1) of section 7;
   (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.

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.

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

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

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

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

1[(3) A fee of 2rupees twenty-five shall be payable in respect of every application for registration under sub-rule (1) 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).]

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

1[(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.]

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.

1[8. (1) Where the certificate of registration granted to a dealer is lost, destroyed, defaced or mutilated, he may on application made in this behalf to the notified authority and payment of a fee of 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.]

3[9. Amendment or cancellation of certificate of registration.—(1) A notified authority shall, before amending or cancelling, as the case may be, the certificate of registration of a dealer under sub-section (4) of section 7 give him an opportunity of being heard in the matter.

(2) If the certificate of registration is proposed to be amended, the dealer shall forthwith produce to the notified authority the certificate of registration and the copies thereof, if any, granted to him, for having them amended.

(3) If the certificate of registration is cancelled, the dealer shall forthwith surrender to the notified authority the certificate of registration and the copies thereof, if any granted to him.]

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

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

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

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

Provided that Form C in force before the commencement of the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1974, or before the commencement of the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1976, may also be used up to the 6[31st December, 1979] with suitable modifications:]

1[***]

2[Provided further that a single declaration may cover all transactions of sale, which take place in a quarter of a financial year between the same two dealers:

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

3[(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 3[in Form G] 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:]

4[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.]

3[(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, 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 ..............”]

5[(4) The certificate referred to in sub-section (2) of section 6 shall be in Form E I or Form E II, as the case may be.]

6[(5) The declaration referred to in sub-section (1) of section 6A shall be in Form F.]

2. Subs. by G.S.R. 588(E), dated 16th September, 2005, for second and third provisos (w.e.f. 1-10-2005). The second and third provisos, before substitution, stood as under:

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

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

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

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

Provided further that Form F in force before the commencement of the Central Sales Tax (Registration and Turnover) (Second Amendment) Rules, 1973 may continue to be used up to 31st day of December, 1980 with suitable modifications.

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.

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

The declaration in Form C or Form F or the certificate in Form E-I or Form E-II shall be furnished to the prescribed authority within three months after the end of the period to which the declaration or the certificate relates:

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

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:

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

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

1[(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) 2[(a)] The provisions of 3[***] 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.

4[(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.]

5[(10) (a) the declaration referred to in sub-section (4) of section 5 shall be in Form H and shall be furnished to the prescribed authority up to the time of assessment by the first assessing authority.]

6[***]

5[(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.]

7[(11) The declaration referred to in sub-section (8) of section 8 of the Act, shall be in Form I.]

8[(11A) The certificate referred to in sub-section (4) of section 6 shall be in Form J and shall be furnished to the prescribed authority up to the time of assessment by the first assessing authority.]

1[(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. Ins. by G.S.R. 56 (E), dated 9th February, 1973 (w.e.f. 1-4-1973).
5. Subs. by G.S.R. 469 (E), dated 14th July, 2005 "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 sale of such goods is a sale in the course of export of these goods out of the territory of India within the meaning of sub-section (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." (w.e.f. 14-7-2005).
7. Subs. by G.S.R. 374 (E), dated 7th June, 2005, for sub-rule "(11) The dealer, selling goods in the course of inter-State trade or commerce to a registered dealer under sub-section (6) or under sub-section (8) of section 8 or under sub-section (1) of section 5 of the Central Sales Tax Act, 1956 read with section 76A of the Customs Act, 1962 (52 of 1962), shall furnish a declaration for the purposes of sub-section (8) of the said section 8 in Form I duly countersigned and certified by the Authority specified by the Central Government authorising the establishment of the unit in the Special Economic Zone (notified under section 76A of the Customs Act, 1962 (52 of 1962) that the sale of goods is for the purpose of establishing a unit in such Zone." (w.e.f. 7-6-2005).
8. Ins. by G.S.R. 469 (E), dated 14th July, 2005 (w.e.f. 14-7-2005).
APPLICATION FOR REGISTRATION UNDER SECTION 7(1)/7(2) OF THE CENTRAL SALES TAX ACT, 1956

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

1. Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.

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 warehouses 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

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

11. †Name(s) and address(es) 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.

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Name in full</th>
<th>Father’s/ Husband’s name</th>
<th>Age</th>
<th>Extent of interest in the business</th>
<th>Present address</th>
<th>Permanent address</th>
<th>Signature**</th>
<th>Signature and address of witness attesting signature in col 8”</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

12. Business in the respect of which this application is made, was first started on..................

13. The first sale in the course of inter-State trade was effected on......................

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

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

[16. 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 form of power, namely:—

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

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

FORM A

Name of the Applicant in full

Signature

Status in relation to the dealer

* Here enter the name of the Chamber of Commerce, Trade Association or commercial body, of which the dealer is member.
† To be filled in if the applicant is not a company.
*** Signature of each of the persons concerned should be obtained and attested.
$ Enter here English, Bengali, Fasli, Hijra, Marwari or other calendar followed.
# In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English calendar.

FORM B

[See rule 5(1)]

CERTIFICATE OF 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:

- wholly *
- mainly
- partly
- partly
- partly

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

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

The dealer manufactures, processes, or extracts in mining the following classes of goods or generates or distributes the following form of power, namely:—

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.

Signed ..................
(Notified authority)

Date (Seal)

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.
COUNTERFOIL
THE CENTRAL SALES TAX
(REGISTRATION AND TURNOVER)
RULES, 1957
FORM C
FORM OF DECLARATION
[See rule 12(1)]

Name of issuing State

Office of issue

Date of issue

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

No.

Date from which registration is valid

Serial No.

To

*(Seller)

Certified that the goods
1. **Ordered for in our purchase Order No. dated and supplied as
per Bill/Cash memo/ challan No.
2. as stated below*** purchased from you as per Bill/Cash Memo/ challan No.
as stated below*** supplied under your challan No. dated are for ** resale

use in manufacture/processing of goods for sale use in mining

use in generation/distribution of power


DUPLICATE
THE CENTRAL SALES TAX
(RegISTRATION AND TURNOVER)
RULES, 1957
FORM C
FORM OF DECLARATION
[See rule 12(1)]

Name of issuing State

Office of issue

Date of issue

Name of the purchasing dealer to whom issued along
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Date from which registration is valid

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as stated below*** supplied under your challan No. dated are for ** resale

use in manufacture/processing of goods for sale use in mining

use in generation/distribution of power

ORIGINAL
THE CENTRAL SALES TAX
(RegISTRATION AND TURNOVER)
RULES, 1957
FORM C
FORM OF DECLARATION
[See rule 12(1)]

Name of issuing State

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as stated below*** supplied under your challan No. dated are for ** resale

use in manufacture/processing of goods for sale use in mining

use in generation/distribution of power
Form C

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

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

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

Date...........................................................................................................................................

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

(Signature)

(Name of the person signing the declaration.)

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

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

** Strike out whichever is not applicable.

*** Particulars of Bill/Cash Memo/Challan

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

Amount..................................................................................................................

(Note.—To be retained by the purchasing dealer.)

Form C

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

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

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

Date...........................................................................................................................................

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

(Signature)

(Name of the person signing the declaration.)

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

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

** Strike out whichever is not applicable.

*** Particulars of Bill/Cash Memo/Challan

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

Amount..................................................................................................................

(Note.—To be retained by the purchasing dealer.)


Int. by G.S.R. 26 (E), dated 1st February, 1974.

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

46
COUNTERFOIL
THE CENTRAL SALES TAX
(REGISTRATION AND TURNOVER) RULES, 1957
FORM D
FORM OF CERTIFICATE FOR MAKING
GOVERNMENT PURCHASES
[See rule 12(1)]
(To be used when making purchases by Government not being a registered dealer)
Central Government/Name of the State Government
Name of Issuing Ministry/Department

Name and address of office of issue

To
*(Seller)

Certified that the goods
** Ordered for in or purchase Order No.
dated

purchased from you as per bill/Cash Memo stated below***
supplied under your Challan No.
dated


DUPLICATE
THE CENTRAL SALES TAX
(REGISTRATION AND TURNOVER) RULES, 1957
FORM D
FORM OF CERTIFICATE FOR MAKING
GOVERNMENT PURCHASES
[See rule 12(1)]
(To be used when making purchases by Government not being a registered dealer)
Central Government/Name of the State Government
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Name and address of office of issue

To
*(Seller)

Certified that the goods
** Ordered for in or purchase Order No.
dated

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supplied under your Challan No.
dated

ORIGINA
LTHE CENTRAL SALES TAX
(REGISTRATION AND TURNOVER) RULES, 1957
FORM D
FORM OF CERTIFICATE OF MAKING
GOVERNMENT PURCHASES
[See rule 12(1)]
(To be used when making purchases by Government not being a registered dealer)
Central Government/Name of the State Government
Name of Issuing Ministry/Department

Name and address of office of issue

To
*(Seller)

Certified that the goods
** Ordered for in or purchase Order No.
dated

purchased from you as per bill/Cash Memo stated below***
supplied under your Challan No.
dated
**Form D**

| are purchased by or on behalf of the Government of                      | are purchased by or on behalf of the Government of                      | are purchased by or on behalf of the Government of                      |
| Date.................................................. | Date.................................................. | Date.................................................. |
| Signature............................................. | Signature............................................. | Signature............................................. |
| Designation of the Authorised Officer of the Government | Designation of the Authorised Officer of the Government | Designation of the Authorised Officer of the Government |
| Seal of The Duly Authorised Officer of the Government | Seal of the Duly Authorised Officer of the Government | Seal of the Duly Authorised Officer of the Government |
| Date.................................................. | Date.................................................. | Date.................................................. |
| No.................................................... | No.................................................... | No.................................................... |
| Amount................................................ | Amount................................................ | Amount................................................ |

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

**Strike out whichever is not applicable.

***Particulars of Bill/Cash Memo

(Note.—To be retained by the authorised officer.)}
### COUNTERFOIL
THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM E I

CERTIFICATE UNDER SUB-SECTION (2) OF SECTION 6

[See rule 12(4)]

<table>
<thead>
<tr>
<th>Name of State</th>
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<tbody>
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<td></td>
</tr>
</tbody>
</table>

**A.** Name of the selling dealer

**B.**

1. Name of the purchasing dealer
2. Address (with State)

**C.** Name of the place and State in which movement commenced

---

### DUPLICATE
THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM E I

CERTIFICATE UNDER SUB-SECTION (2) OF SECTION 6

[See rule 12(4)]

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**A.** Name of the selling dealer

**B.**

1. Name of the purchasing dealer
2. Address (with State)

**C.** Name of the place and State in which movement commenced

---

### ORIGINAL
THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM E I

CERTIFICATE UNDER SUB-SECTION (2) OF SECTION 6

[See rule 12(4)]

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<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**A.** Name of the selling dealer

**B.**

1. Name of the purchasing dealer
2. Address (with State)

**C.** Name of the place and State in which movement commenced

---

**Ins. by S.R.O. 896, dated 23rd September, 1958 (w.e.f. 1-10-1958).**

**Subs. by G.S.R. 55E, dated 9th February, 1973 (w.e.f. 1-4-1973).**
Form E I

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

D. (i) Invoice No. and date

(ii) Description, quantity and value of goods

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

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

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

I/We further certify that (i) I/we will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) [or in pursuance to any exemption or concession granted under sub-section (5)] of

Ins. by G.S.R. 395(E), dated 14th April, 1987.
section 8, on the sale of the goods covered by
documents whose particulars are given above, to the
appropriate sales tax authority of the State of

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

(Signature)

(Name of the person signing the certificate)

(Place)

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

Dated

Address (with name of the State)

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

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

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to the dealer)

Dated

Address (with name of the State)

(Note.—To be retained by the dealer issuing the
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The above statements are true to the best of my
knowledge and belief.

(Signature)

(Name of the person signing the certificate)

(Place)

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

Dated

Address (with name of the State)

(Note.—To be furnished to the prescribed authority
in accordance with the rules framed under
section 13(3) by the appropriate State Government.)

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

1. Subs. by G.S.R. 56 (E), dated 9th February, 1973 (w.e.f
1-4-1973).

2. Ins. by G.S.R. 597 (F), dated 30th December, 1975.
COUNTERFOIL
THE CENTRAL SALES TAX REGISTRATION AND TURNOVER RULES, 1957

Name of the State
Serial No.

1. FORM E II
CERTIFICATE UNDER SUB-SECTION (2) OF SECTION 6
[See rule 12(4)]
[To be issued (in duplicate) by the first or subsequent transferee in the series of sales referred to in section 6(2)(a) or second or subsequent transferee in the series of sales referred to in section 6(2)(b)].

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

B. (i) Name of the purchasing dealer.

(ii) Address (with name of State).

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

DUPLICATE
THE CENTRAL SALES TAX REGISTRATION AND TURNOVER RULES, 1957

Name of the State
Serial No.

1. FORM E II
CERTIFICATE UNDER SUB-SECTION (2) OF SECTION 6
[See rule 12(4)]
[To be issued (in duplicate) by the first or subsequent transferee in the series of sales referred to in section 6(a) or second or subsequent transferee in the series of sales referred to in section 6(2)(b)].

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

B. (i) Name of the purchasing dealer.

(ii) Address (with name of State)

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

ORIGINAL
THE CENTRAL SALES TAX REGISTRATION AND TURNOVER RULES, 1957

Name of the State
Serial No.

1. FORM E II
CERTIFICATE UNDER SUB-SECTION (2) OF SECTION 6
[See rule 12(4)]
[To be issued (in duplicate) by the first or subsequent transferee in the series of sales referred to in section 6(2)(a) or second or subsequent transferee in the series of sales referred to in section 6(2)(b)].

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

B. (i) Name of the purchasing dealer.

(ii) Address (with name of State)

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

---

Form E II

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

D. Invoice No. and date.

(ii) Description, quantity and value of goods........................................

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

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

I/We the selling dealers do certify that:

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

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

Form E II

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

D. Invoice No. and date.

(ii) Description, quantity and value of goods........................................

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

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

I/We the selling dealers do certify that:

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

(b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above against a certificate No............. in Form E I/E II, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate;
the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) [or in pursuance to any exemption or concession granted under sub-section (5) of section 8).

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

(Signature)

(Name of the person signing the certificate)

(Place)

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

Dated

Address (with name of the State)

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

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

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

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

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

4[Explanation.—(1) In this Form, 'transferor' means any person who effects a sale in the mode referred to in clause (b) of the Act, and has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) [or in pursuance to any exemption or concession granted under sub-section (5) of section 8].

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

(Signature)

(Name of the person signing the certificate)

(Place)

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

Dated

Address (with name of the State)

(Note.—To be furnished to the prescribed authority in accordance with the rules framed under section 13(3) by the appropriate State Government.)

1[Explanation.—(1) In this Form, 'transferor' means any person who effects a sale in the mode referred to in clause (b) of section 3]
<table>
<thead>
<tr>
<th>COUNTERFOIL</th>
<th>DUPLICATE</th>
<th>ORIGINAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957</strong></td>
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</tr>
<tr>
<td><strong>FORM F</strong></td>
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</tr>
<tr>
<td><strong>FORM OF DECLARATION TO BE ISSUED BY THE TRANSFEREE</strong></td>
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</tr>
<tr>
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</tr>
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<td><strong>Serial No.</strong></td>
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</tr>
<tr>
<td><strong>Name of the issuing State</strong></td>
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</tr>
<tr>
<td><strong>Office of issue</strong></td>
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<td><strong>Office of issue</strong></td>
</tr>
<tr>
<td><strong>Date of issue</strong></td>
<td><strong>Date of issue</strong></td>
<td><strong>Date of issue</strong></td>
</tr>
<tr>
<td><strong>Name and address of the person to whom issued along with his Registration Certificate No.</strong></td>
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<td><strong>Name and address of the person to whom issued along with his Registration Certificate No.</strong></td>
</tr>
<tr>
<td><strong>Date from which registration is valid.</strong></td>
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<td><strong>Date from which registration is valid.</strong></td>
</tr>
<tr>
<td><strong>Seal of Issuing Authority</strong></td>
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<td><strong>Seal of Issuing Authority</strong></td>
</tr>
<tr>
<td><strong>To</strong></td>
<td><strong>To</strong></td>
<td><strong>To</strong></td>
</tr>
<tr>
<td>(Transferor)</td>
<td>(Transferor)</td>
<td>(Transferor)</td>
</tr>
<tr>
<td><strong>Registration Certificate No. of the Transferor</strong></td>
<td><strong>Registration Certificate No. of the Transferor</strong></td>
<td><strong>Registration Certificate No. of the Transferor</strong></td>
</tr>
<tr>
<td><strong>Certified that the goods transferred to me/us as per details below have been received and duly account for.</strong></td>
<td><strong>Certified that the goods transferred to me/us as per details below have been received and duly account for.</strong></td>
<td><strong>Certified that the goods transferred to me/us as per details below have been received and duly account for.</strong></td>
</tr>
<tr>
<td><strong>Description of the goods sent</strong></td>
<td><strong>Description of the goods sent</strong></td>
<td><strong>Description of the goods sent</strong></td>
</tr>
<tr>
<td><strong>Quantity or weight</strong></td>
<td><strong>Quantity or weight</strong></td>
<td><strong>Quantity or weight</strong></td>
</tr>
<tr>
<td><strong>Value of the goods</strong></td>
<td><strong>Value of the goods</strong></td>
<td><strong>Value of the goods</strong></td>
</tr>
<tr>
<td><strong>Number and date of invoice [or challan or any other documents under which goods were sent]</strong></td>
<td><strong>Number and date of invoice [or challan or any other documents under which goods were sent]</strong></td>
<td><strong>Number and date of invoice [or challan or any other documents under which goods were sent]</strong></td>
</tr>
</tbody>
</table>

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1. Ins. by G.S.R. 56 (E), dated 9th February, 1973 (w.e.f. 1-4-1973)
<table>
<thead>
<tr>
<th>Form F</th>
<th>Form F</th>
<th>Form F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's office from where the goods were despatched</td>
<td>Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's office from where the goods were despatched</td>
<td>Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's office from where the goods were despatched</td>
</tr>
<tr>
<td>and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other documents indicating the means of transport</td>
<td>No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other documents indicating the means of transport</td>
<td>No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other documents indicating the means of transport</td>
</tr>
<tr>
<td>Date on which delivery was taken by the transferee</td>
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<td>Date on which delivery was taken by the transferee</td>
</tr>
<tr>
<td>The above statements are true to the best of my knowledge and belief.</td>
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<td>The above statements are true to the best of my knowledge and belief.</td>
</tr>
</tbody>
</table>

(Name of the person signing the declaration)

*(Status of the person signing the declaration in relation to the transferee).

*(Note.—To be retained by the transferee.)

*(Status of the person signing the declaration in relation to the transferee).

*(Note.—To be retained by the transferee.)

*(Status of the person signing the declaration in relation to the transferee).

*(Status of the person signing the declaration in relation to the transferee).

*(Strike out whichever is not applicable.

[Note.—To be furnished to the assessing authority in accordance with the rules framed under section 13(4) (e).]
FORM G

FORM OF INDEMNITY BOND

[See rule 12 (2) and 12 (9)]

KNOW ALL MEN BY THESE PRESENTS THAT 1[I, ................................................., registered dealer under the Central Sales Tax Act, 1956 under registration No. .............. dated .............. in the State of ....................... / 1[We / M/s. .......................................................... / a firm / a company registered under the laws of India and having its registered office at ....................... registered dealers under the Central Sales Tax Act, 1956 under registration No. ....................... in the State of ....................... ] (hereinafter called the Obligor) 1[is] / 1[are] held and firmly bound unto the President of India / Governor of ....................... (hereinafter called the Government) in the sum of .............. (Rupees ..................................................) well and truly to be paid to the Government on demand (in words) and without demur for which payment to be well and truly made 1[I bind myself and my heirs, executors, administrators, legal representatives and assigns/ 1[we bind ourselves our successors and assigns and the persons for the time being having control over our assets and affairs],

Signed this .................. day of .................................................. two thousand ..................

WHEREAS sub-rule (2) of rule 12 of the Central Sales Tax (Registration & Turnover) Rules, 1957 requires that in the event a blank or a duly completed form of declaration is lost while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer and as the case may be also a selling dealer each to furnish an indemnity bond to, in the case of purchasing dealer, the notified authority from whom the said form was obtained and in the case of a selling dealer, the notified authority of his State.

AND WHEREAS the Obligor herein is such 1[purchasing] dealer / 1[selling] dealer.

AND WHEREAS the Obligor has lost the declaration in 1[Form C / Form F / the certificate in Form E I / Form E II], bearing No. .................. 1[which was blank / duly completed], and was issued to him by .................. (name and designation of the authority) ........ 1[which was issued to him by .................. (name and designation of the authority)] ........ and sent to .................. (selling dealer) / 1[received by him from .................. (name of the purchasing dealer)] and sent to .................. (notified authority of the selling dealer’s State) in respect of the goods mentioned below (hereinafter referred to as the ‘Form’).

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. of Bill/ Invoice/ Challan</th>
<th>Date</th>
<th>Description of Goods</th>
<th>Quantity</th>
<th>Amount</th>
</tr>
</thead>
</table>

NOW the conditions of the above written bond or obligation is such that the Obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purpose shall be final and binding on the Obligor) as a result of the misuse of the Form, pay to the Government on demand and without demur the said sum of Rs. .................. (Rupees ..................) (in words) and shall otherwise indemnify and keep the Government harmless and indemnified against and from all liabilities incurred by the Government as a result of the

1. Ins. by G.S.R. 962 (E), dated 30th December, 1976.
misuse of such Form. THEN the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage/charge the properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum [whenever called upon to do so by the assessing authority.]

SCHEDULE

(Give details of properties mortgaged/charged)

AND THESE PRESENTS ALSO WITNESSETH THAT the liability of the Obligor hereunder shall not be impaired or / discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government, or by reason of any change in the [constitution of the Obligor in cases where the Obligor is not an individual.]

The Government agrees to bear the stamp duty, if any chargeable on these presents.

IN WITNESS WHEREOF the Obligor *has set his hand / *has caused these] presents executed by its authorised representatives, on the day, month and year above written.

Signed by the above named Obligor

In presence of :

1.

2.

(Obligor’s signature)

Accepted for and on behalf of the President of India/Governor of ......................... by name and designation of the Officer duly authorised in pursuance of Article 299(1) of the Constitution, to accept the bond for and on behalf of the President of India/Governor of .........................

In presence of

2.

.................................................................

Name and Designation of the Officer

* Strike out which is not applicable.

1. Ins. by G.S.R. 962 (E), dated 30th December, 1976.
COUNTERFOIL
THE CENTRAL SALES TAX
REGISTRATION AND TURNOVER)
RULES, 1957
[FORM H
CERTIFICATE OF EXPORT
[See rule 12(10)]

Sl. No. ...........................................
Name of issuing State
Office of issue
Date of issue
Name and complete address of the exporter Registration No. of the exporter under the Central Sales Tax Act, 1956, if any.
To .......................................................... (Name and complete address of the seller)
Sales tax registration number of the seller
(a) under the relevant State sale tax law
(b) under the Central Sales Tax Act, 1956

Certificate I—Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. ........................................... dated .............................................. purchased from you

Ins. by G.S.R. 762 (E), dated 17th December, 1977.

DUPLICATE
THE CENTRAL SALES TAX
REGISTRATION AND TURNOVER)
RULES, 1957
[FORM H
CERTIFICATE OF EXPORT
[See rule 12(10)]

Sl. No. ...........................................
Name of issuing State
Office of issue
Date of issue
Name and complete address of the exporter Registration No. of the exporter under the Central Sales Tax Act, 1956, if any.
To .......................................................... (Name and complete address of the seller)
Sales tax registration number of the seller
(a) under the relevant State sale tax law
(b) under the Central Sales Tax Act, 1956

Certificate I—Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. ........................................... dated .............................................. purchased from you

ORIGINAL
THE CENTRAL SALES TAX
REGISTRATION AND TURNOVER)
RULES, 1957
[FORM H
CERTIFICATE OF EXPORT
[See rule 12(10)]

No. ..........................................................
Name of issuing State
Office of issue
Date of issue
Name and complete address of the exporter Registration No. of the exporter under the Central Sales Tax Act, 1956, if any.
To .......................................................... (Name and complete address of the seller)
Sales tax registration number of the seller
(a) under the relevant State sale tax law.
(b) under the Central Sales Tax Act, 1956.
Certificate I—Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. ........................................... dated .............................................. purchased from you
as per bill/cash memo/challan No..................
dated................ for Rs..................... have been
sold by me/us, in the course of export out of the
territory of India, as per details given in items (3) to
(6) of the said Schedule, and that the said goods were
purchased from you by me/us after, and for the
purpose of complying with, the agreement or order
No.......................... dated................ for
or in relation to such export.

Certificate II—It is further certified that non-liability
to tax under the Central Sales Act, 1956 in respect of
goods referred to in Certificate I has not been claimed
from any other person and that no other certificate
for such non-liability has been issued to any other
person in India in respect of those goods.

Certificate III—It is further certified that in case the
goods covered by this certificate are reimported into
India by me/us after their export, I/We undertake to
inform the sales tax authority of the person to whom
this certificate has been supplied, about the fact of
such reimport within a period of one month from the
date of reimport of the said goods into India.

THE SCHEDULE

A—Particular of goods

(1) Description of goods
(2) Quantity of goods
B—Details regarding export

(3) Name of airport, seaport or land customs
station through which the goods have been exported.
(4) Name of the airlines/ship/railway/goods
vehicle or other means of transport through
which the export has taken place.

THE SCHEDULE

A—Particular of goods

(1) Description of goods
(2) Quantity of goods
B—Details regarding export

(3) Name of airport, seaport or land customs
station through which the goods have been exported.
(4) Name of the airlines/ship/railway/goods
vehicle or other means of transport through
which the export has taken place.
(5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).

(6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date
Name of the person signing the certificate

Status of the person signing the certificate in relation to the exporter

(Note.—To be retained by the exporter.)

(5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).

(6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date
Name of the person signing the certificate

Status of the person signing the certificate in relation to the exporter

(Note.—To be retained by the dealer selling goods to the exporter.)

(5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).

(6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date
Name of the person signing the certificate

Status of the person signing the certificate in relation to the exporter

(Note.—To be furnished to the prescribed authority in accordance with the rules made by the State Government under section 13.)
The Central Sales Tax (Registration and Turnover) Rules, 1957

FORM I

Serial No...................
Issuing Authority.

Date of Issue...

Details of the SEZ dealer, to whom issued
(a) Name and Address..............................................

(b) Number and Date of Registration under the Central Sales Tax Act, 1956 (74 of 1956)

(c) Number and Date of Registration No. issued by the Development Commissioner, SEZ concerned, along with details of goods specified in the Certificate of Registration.

Seal of the Issuing Authority

DUPLICATE

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM I

Serial No...................
Issuing Authority.

Date of Issue.

Details of the SEZ dealer, to whom issued
(a) Name and Address..............................................

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Seal of the Issuing Authority

ORIGINAL

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM I

Serial No...................
Issuing Authority.

Date of Issue...

Details of the SEZ dealer, to whom issued
(a) Name and Address..............................................

(b) Number and Date of Registration under the Central Sales Tax Act, 1956 (74 of 1956)

(c) Number and Date of Registration No. issued by the Development Commissioner, SEZ concerned, along with details of goods specified in the Certificate of Registration.

Seal of the Issuing Authority

1. Subs. by G.S.R. 374 (E), dated 7th June, 2005, for FORM I (w.e.f. 7-6-2005).
To

(Name and address of the Seller, with name of
the State)

Certified that the goods
*ordered for in our Purchased Order Number
[ ] Date
and supplied by you as per your Bill/Cash Memo/
Challan] Number [ ] Date
for an amount of Rs. ............... are for the
purposes specified under sub-section (6) of section
8 of the Central Sales Tax Act, 1956.
The above statements are true to the best of my
knowledge and belief.

(Signature)
Name of the person signing the Declaration, on
behalf of the SEZ dealer

Status of the persons signing the Declaration, in
relation to the SEZ dealer

*Strike out, whichever is not applicable.
(Note.—To be retained by the SEZ dealer.)

To

(Name and address of the Seller, with name of
the State)

Certified that the goods
*ordered for in our Purchased Order Number
[ ] Date
and supplied by you as per your Bill/Cash Memo/
Challan] Number [ ] Date
for an amount of Rs. ............... are for the
purposes specified under sub-section (6) of section
8 of the Central Sales Tax Act, 1956.
The above statements are true to the best of my
knowledge and belief.

(Signature)
Name of the person signing the Declaration, on
behalf of the SEZ dealer

Status of the persons signing the Declaration, in
relation to the SEZ dealer

*Strike out, whichever is not applicable.
(Note.—To be retained by the selling dealer.)

To

(Name and address of the Seller, with name of
the State)

Certified that the goods
*ordered for in our Purchased Order Number
[ ] Date
and supplied by you as per your Bill/Cash Memo/
Challan] Number [ ] Date
for an amount of Rs. ............... are for the
purposes specified under sub-section (6) of section
8 of the Central Sales Tax Act, 1956.
The above statements are true to the best of my
knowledge and belief.

(Signature)
Name of the person signing the Declaration, on
behalf of the SEZ dealer

Status of the persons signing the Declaration, in
relation to the SEZ dealer

*Strike out, whichever is not applicable.
(Note.—To be furnished to the prescribed
authority.)
**COUNTERFOIL**

THE CENTRAL SALES TAX
(REGISTERATION AND TURNOVER)
RULES, 1957

FORM J

FORM OF CERTIFICATE FOR CLAIMING EXEMPTION UNDER SECTION 6(4)
[See rule 12 (1IA)]

(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof)

Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase

Country to which the purchaser belongs

Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)

----------------------------------------------- *(seller)*

Certified that the goods

** ordered for in or purchase order No. ...........
dated...................
purchased from you as per bill/cash memo stated below**

1. Ins. by G.S.R. 469 (E), dated 14th July, 2005 (w.e.f. 14-7-2005).

**DUPLICATE**

THE CENTRAL SALES TAX
(REGISTERATION AND TURNOVER)
RULES, 1957

FORM J

FORM OF CERTIFICATE FOR CLAIMING EXEMPTION UNDER SECTION 6(4)
[See rule 12 (1IA)]

(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof)

Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase

Country to which the purchaser belongs

Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)

----------------------------------------------- *(seller)*

Certified that the goods

** ordered for in or purchase order No. ...........
dated...................
purchased from you as per bill/cash memo stated below**

**ORIGINAL**

THE CENTRAL SALES TAX
(REGISTERATION AND TURNOVER)
RULES, 1957

FORM J

FORM OF CERTIFICATE FOR CLAIMING EXEMPTION UNDER SECTION 6(4)
[See rule 12 (1IA)]

(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof)

Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase

Country to which the purchaser belongs

Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)

----------------------------------------------- *(seller)*

Certified that the goods

** ordered for in or purchase order No. ...........
dated...................
purchased from you as per bill/cash memo stated below**
The Central Sales Tax (Registration and Turnover) Rules, 1957

Form J

... supplied under your challan No. dated..............

are purchased for this mission/consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under section 6(4) under an international convention/agreement/law.

Date........................

Signature........................

Designation of the purchaser/Authorised Officer with seal of the mission/consulate/body concerned

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

**Strike out, whichever is not applicable.

***Particulars of Bill/Cash Memo.

(Note.—To be retained by the Purchaser.)

... supplied under your challan No. dated..............

are purchased for this mission/consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under section 6(4) under an international convention/agreement/law.

Date........................

Signature........................

Designation of the purchaser/Authorised Officer with seal of the mission/consulate/body concerned

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

**Strike out, whichever is not applicable.

***Particulars of Bill/Cash Memo.

(Note.—To be retained by the Selling Dealer.)

... supplied under your challan No. dated..............

are purchased for this mission/consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under section 6(4) under an international convention/agreement/law.

Date........................

Signature........................

Designation of the purchaser/Authorised Officer with seal of the mission/consulate/body concerned

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

**Strike out, whichever is not applicable.

***Particulars of Bill/Cash Memo.

(Note.—To be furnished to Assessing Authority.)