GOVERNMENT OF HIMACHAL PRADESH
EXCISE AND TAXATION DEPARTMENT
NOTIFICATION

Simla-2, the 3rd March, 1970.

No. 14-31/68-E & T.—In exercise of the powers conferred by sub-section (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and all other powers enabling him in this behalf, the Lieutenant Governor (Administrator), Himachal Pradesh is pleased to make the following rules and carrying out the purposes of the Act:—

THE CENTRAL SALES TAX (HIMACHAL PRADESH) RULES, 1970

1. SHORT TITLE AND COMMENCEMENT.—

(1) These rules may be called the Central Sales Tax (Himachal Pradesh) Rules, 1970

(2) They shall come into force from such date as the State government may, by notification in the official gazette, appoint.

2. DEFINITIONS.—In these rules, unless there is anything repugnant in the subject or context:—

(a) “Act” means the Central Sales Tax Act, 1956 (Act No. 74 of 1956);

(b) “Commissioner” means the Excise and Taxation Commissioner appointed under sub-section (1) of Section 3 of the Himachal Pradesh General Sales Tax Act, 1968;

(C) “Assessing Authority” in respect of any particular dealer, means the Excise and Taxation Officer or the Assistant Excise and Taxation Officer within whose jurisdiction the dealer’s place of business is situated or, if the dealer has more than one place of business in Himachal Pradesh, the Excise and Taxation Officer or the Assistant Excise and Taxation officer within whose jurisdiction the head office of such business is situated in
Himachal Pradesh or any other person appointed by the State
government to exercise the powers of an assessing Authority ;

(d) “Section” means a section of the Central Sales Tax Act, 1956 ;

(e) “form” means a form appended to these rules.

12-A.Application for e-Registration.—(1) If a dealer applies for e-registration
under sub-rule (4) of rule 3 of the Himachal Pradesh Value Added Tax Rules,
2005, he may also apply for registration under sub-section (1) of section 7 and/of
sub-section (2) of section 7 of the Central Sales Tax Act, 1956, to the authority
specified thereunder by filing Form-A appended to the Central Sales Tax
(Registration and Turnover) Rules, 1957 through the official website of the Excise
and Taxation Department, Himachal Pradesh.

(2) The dealer, who has submitted application under sub-rule (1),
shall submit all the required documents in hard copy thereof within 10 days from
the date of submission of application.

3. MAINTENANCE OF ACCOUNTS RELATING TO SALES IN THE
INTER STATE TRADE OR COMMERCE.—(1) Every dealer who is liable to
pay tax under the Act shall maintain true accounts of his sales made in the course
of inter-State trade or commerce.

(2) the accounts referred to in sub-rule (1) shall indicate the following
particulars, namely:—

(a) The description of goods.

(b) The quantity or weight of the goods.

(C) The value of the goods.

1 New rule (2-A) inserted vide notification no EXN-F(10)-7/2011-Loose dated 1-10-2011 Published in RHP (Extra-
ordinary) on 1-10-2011.
(d) Name and complete address of the consignee.

(e) Name of the railway, steamer, or ferry station, road transport company’s office or post office from which goods were dispatched.

(f) Number and date of the receipt issued by the railway, steamer or ferry, post office or road transport company.

4. Every dealer dealing in declared goods shall maintain separate accounts of sale or purchase of each declared goods.

5. PRODUCTION AND INSPECTION OF ACCOUNTS AND DOCUMENTS.—(1) Every dealer liable to pay tax under the Act shall maintain all accounts, registers and documents relating to his stocks of goods or purchases, sales and deliveries of goods in respect of his business in a sufficiently clear and intelligible manner in the language and script declared by him in his application for registration.

(2) All accounts mentioned in sub-rule (1) shall be preserved for a period of not less than five years after the close of the year to which such accounts, registers, documents relate.

(3) If the Assessing Authority considers that the accounts maintained in sub-rule (1) are not sufficiently clear and intelligible to enable him to make a proper check of the returns filed by the dealer, he may require such dealer, by a notice in writing to keep such accounts in such manner as he may direct having due regard to the practicability of such direction.

(4) The assessing Authority or any other officer authorized by him in writing, may call upon any dealer liable to pay tax under the Act to produce before him any accounts or documents or to furnish any information relating to the stocks of goods of, or purchases, sales and deliveries of goods by the dealer as may be necessary for the purposes of the Act. In case of default, the Assessing Authority may draw such inference against the dealer as he may deem fit.

(5) All accounts, registers and documents mentioned in sub-rule (1) and all goods kept in any place of business of any dealer shall at all reasonable times be open to inspection by an officer of the Excise and Taxation Department not below
the rank of an Assistant Excise and Taxation Officer, who may countersign any or all of such accounts, registers and documents.

6. Manner of obtaining and use and submission of declaration form  

1“XXX” prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, and keeping account thereof—(1) Any dealer registered under the Act shall apply to the authority to whom he made his application for registration for the grant of declarations in form ‘C’ and ‘F’ prescribed under the Central Sales Tax (Registration and turnover) rules, 1957, stating, clearly his reasonable demand, for not more than three months, disclosing the stock and details of such declaration forms already in hand and also the date on which and the number in which he was last issued the declaration forms.

(2) If the Officer referred to in sub-rule (1) is satisfied that the requisition of the dealer is genuine and reasonable he may issue him as many declaration forms as he deems fit on prior payment of charges @ Rs. 12 per book of 25 and Rs. 40 per book of 100 forms either in cash, or into the Government Treasury and on furnishing the treasury or bank receipt in token of the said amount having been paid. In case the officer has reason to suspect that the declaration forms and likely to be misused by the dealer, he may for reasons to be recorded in writing, call upon the dealer to furnish such security/surety, as he may think reasonable to guard against the misuse of the same.

2(2-A) The declaration Form “C” issued under sub-rule (2) of this rule shall be valid for a period not exceeding 3 one year from the date of issue and the validity period not exceeding one year from the date of issue and the validity period shall be recorded on the top of each form by the authority to whom the dealer made his application for the grant of declaration in form “C”. The forms not used within the validity period shall be returned to the issuing authority and may be re-validated.

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1 The signs, letters and words shall be omitted vide notification No. EXN-F(1)-3/2012 dated 17-11-2016 published in RHP on 19-11-2016.
2 Sub-rule (2-A) inserted vide notification EXN-F(9)-1/97 dated 31-07-2000 Published in RHP (Extra-ordinary) on 03-08-2000.
3 The words “one year” substituted vide notification no EXN-F(9)-1/97 dated 04-10-2000 Published in RHP (Extra-ordinary) on 11-10-2000. Prior to this the words were “Six months”
for a further period, not exceeding one year at a time, by the authority issuing the same.”

(3) The counterfoil of declaration in form ‘C’ and ‘F’ shall be maintained by the registered dealer for a period of 5 years after the close of the year to which the said form pertains.

(4) The dealer to whom the declaration forms have been issued shall be responsible for their proper custody and use.

(5) If the dealer closes down his business or his registration certificate under the Act is cancelled for any reason, he shall forthwith surrender all the declaration forms lying surplus with him to the officer from whom he obtained them.

(6) Every registered dealer to whom any declaration in Form ‘C’ or ‘F’ or Form ‘H’ or Form-‘I’ or certificate in form ‘E-I’ or ‘E-II’ is issued by the Assessing Authority shall maintain, in registers in Form III or IV, as the case may be, a true and complete account of every such form received from the Assessing Authority. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form III or IV, as the case may be, and take such other steps to issue public notice of the loss, destruction or theft as the Assessing Authority may direct.

(7) The dealer shall produce the registers prescribed in sub-rule (6) on demand by an Assessing Authority or by any other officer subordinate to him and duly authorised by him in writing for inspection.

(8) A declaration form in respect of which a report has been received by the Assessing Authority under sub-rule (6) shall not be valid.

(9) The commissioner shall from time publish in the Official Gazette the particulars of the declaration form in respect of which a report is received under sub-rule (6).

1 The signs, words and letters shall be inserted vide notification No. EXN-F(1)-3/2012 dated 17-11-2016 published in RHP on 19-11-2016.
(10) The Commissioner may by notification in the Official Gazette, declare that declarations in forms ‘C’ and ‘F’ or Form ‘H’ or ‘I’ or certificate in Form ‘E-I’ or ‘E-II’ prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, of a particular series, design or colour or in cases mentioned in sub-rules (2) and (3) of rule 6-B shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.

(11) The Commissioner may furnish information regarding declarations which are declared to be obsolete for publication in their Gazette.

(12) When notification declaring the declarations of a particular series, design or colour obsolete and invalid is published under sub-rule (10) all registered dealers shall, on or before the date with effect from which the declarations so declared, surrender to the Assessing Authority all such forms which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared so obsolete and invalid:

Provided that new declaration forms shall not be issued to a dealer until he has rendered account of the old declaration forms issued to him and returned the balance, if any in his hand to the said Issuing Authority.

(13) No purchasing dealer shall give, nor shall a selling dealer accept, any declaration except in a form obtained by the purchasing dealer on application, from the Assessing Authority and not declared obsolete and invalid by the Commissioner under the provisions of sub-rule (10).

(14) No registered dealer to whom a declaration form is issued by the Assessing Authority shall, either directly or through any other person, transfer the same to another person except for the lawful purpose.

(15) A registered dealer making a first sale referred to in section 6(2) (a) or a first sale effected by transfer of documents of title to the goods referred to in

\[\text{footnote}{\text{1 Sub-rule (10) shall be substituted vide notification No. EXN-F(1)-3/2012 dated 17-11-2016 published in RHP on 19-11-2016. Prior to this the previous rule was as under:-}}\]

\[\text{“(10) The Commissioner may by notification in the Official Gazette, declare that declarations in form ‘C’ and ‘F’ prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.”} \]
section 6(2) (b) of the Act shall issue a certificate in Form E. I to the registered dealer to whom the sale is made after filling in all the required particulars in the Form and affixing signatures in the space provided in the Form for the purpose, himself or through any person authorised by him in this behalf.

(16) A registered dealer making a second or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in section 6(2) (a) or a second or subsequent sale effected by transfer of documents of title to the goods in series of sales referred to in section 6(2) (b) of the Act shall furnish a certificate in Form E. II to the registered dealer to whom the sale is made, after filling in all the required particulars in the Form and affixing his signatures in the space provided in the form for the purpose, himself or through any person authorised by him in this behalf.

(17) A registered dealer purchasing goods in the manner referred to in sub-rules (15) and (16) who claims exemption by reason of having made a sale to another registered dealer by transfer of documents of title to the goods, shall furnish to the Assessing Authority at the time of assessment:

(i) the portion marked ‘original’ of the certificates E.I or E.II, as the case may be; and

(ii) the original of declaration in Form ‘C’ received by him from the registered dealer to whom he sold the goods.

(18) The counterfoil of certificate in Form E.I or E.II shall be maintained by the registered dealer for a period of five years after the close of the year to which the said form pertains.

(19) The procedure for supply, use, custody, maintenance and submission of certificates in Forms E.I and E.II shall be the same as laid down in respect of declaration Forms ‘C’ and ‘F’ in these rules. These certificates are obtainable form the Assessing Authority free of any charge.

(20) A registered dealer who issues a certificate in Form E.I or E.II, shall maintain in a register in the following form a true and complete account of every such certificate received from the Assessing Authority, namely:—
(21) (a) A registered dealer who claims to have made a sale filling under clause (a) of sub-section (1) of section 8 of the Act, shall obtain from an officer duly authorized by a State or Central Government, not being registered as a dealer under the Act, to effect purchases of goods on its behalf, a certificate in
form ‘D’ prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, duly filled up and signed by the said officer himself and furnish before the Assessing Authority at the time of assessment, the portion marked ‘original’ of the said certificate.

1. “Provided that the sale of goods manufactured in Himachal Pradesh made to Defence forces/Central Government Departments/Central Public undertakings as per sub-section (2) of section 8 of Central Sales Tax Act, 1956 will be admissible subject to production of certificate in Form ‘ND’ duly signed by the authorised officer/authority”.

(b) The counterfoil of the certificate in Form ‘D’ shall be maintained by the authorized officer of the Government for a period of five years after the close of the year to which it pertains.

2. Provided that the sale of goods manufactured in Himachal Pradesh made to Railways not being a registered dealer as per sub-section (2) of section 8 of Central Sales Tax Act, 1956 will be admissible subject to production of certificate in Form ‘R’ duly signed by the authorised officer of the Railways.

3.6-A. Electronic declaration of Goods.—(1) Notwithstanding anything contained in rule 6, a registered dealer who imports taxable goods from outside the State or country and/or who dispatches taxable goods to a place outside the State or country may furnish a declaration in relevant Form(s) under the Central Sales Tax (Registration and Turnover) Rules, 1957 electronically through the official website of the Excise and Taxation Department.

(2) The dealer shall first make an on line request on the official web-site of the Excise and Taxation Department to the Assessing Authority concerned for authorization to use the relevant Form.

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1 In rule 6 of Central Sales Tax (Himachal Pradesh) Fourth Amendment Rules, 2012 new proviso inserted vide Notification No. EXN-F(1)-7/2012(i) dated 06-09-2012 Published in RHP (Extra-ordinary) on 06-09-2012.
3 New rule (6-A) inserted vide notification no EXN-F(10)-7/2011- Loose dated 1-10-2011 Published in RHP (Extra-ordinary) on 1-10-2011.
(3) On receipt of the request of registered dealer in the above manner, the Assessing Authority may authorize the dealer to use the relevant Form from the official web-site of the Excise and Taxation Department.

(4) The Assessing Authority may reject the request made by the dealer under sub-rule (2), after affording him an opportunity of being heard.”.

1.B. (1) Notwithstanding anything contained in these rules, the registered dealers shall obtain the Declaration Forms specified under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, in electronic from through the official website of Excise and Taxation Department, issued after receipt of request and utilization details from the concerned dealer online in the manner and subject to the conditions as the Excise and Taxation Commissioner may direct from time to time.

Provided that no fee shall be payable by the dealer on the Forms, so downloaded.

3.“(2) Where any dealer, after the generation of declaration in Form ‘C’ or ‘F’ or ‘H’ or ‘I’ or certificate in Form ‘E-I’ or ‘E-II’, as the case may be, discovers that he has filled in incorrect particulars or any other information at the time of generating the declaration/certificate mentioned above, and intends to rectify the same, he shall submit an application online to his assessing authority within six months from the date or generation of such declaration/ certificate mentioning therein the incorrect particulars or any other information furnished by him, which he wants to rectify and the correct particulars or any other information

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1 New Rule(6-B) inserted vide notification EXN-F(1)-3/2012 dated 08-06-2012 Published in RHP (Extra-ordinary) on 08-06-2012.
2 The rule-6-B shall be renumbered as sub-rule (1) vide notification No. EXN-F(1)-3/2012 dated 17-11-2016 published in RHP on 19-11-2016.
3 New sub-rule (2) and (3) shall be inserted vide notification No. EXN-F(1)-3/2012 dated 17-11-2016 published in RHP on 19-11-2016.
in respect thereof. Such application shall be accompanied with a printed copy of such declaration/certificate, alongwith an undertaking in Form ‘GG’ mentioning the Form ‘C’ or ‘H’ or ‘I’ or certificate in Form ‘E-I’ or ‘E-II’ which has not been generated through the official website of the Department. The Assessing Authority on finding the application in order shall recommend the cancellation of such forms and reissuance of fresh forms as requested to the Zonal Collector for approval of the request.

(3) Where any dealer has generated declaration in Form ‘C’ or ‘F’ or ‘H’ or ‘I’ or certificate in Form ‘E-I’ or ‘E-II’ by misrepresentation of facts or by fraud or in contravention of the provisions of the Central Sales Tax Act, 1956 and rules made thereunder, the Assessing Authority or any officer authorized by the Commissioner, after affording such dealer a reasonable opportunity of being heard cancel such declaration Form(s) or Certificate(s), and the list of declaration Form(s) or Certificate(s) so cancelled shall be uploaded on the official website of the Department. The declaration Form(s) so cancelled shall be deemed to have not been generated through the official web-site of the Department.”

17. (1) Every dealer registered under this Act shall furnish a return in Form VAT-XV in such manner and within such time as specified under rule 40 of the Himachal Pradesh Value Added Tax Rules, 2005. Before a registered dealer furnishes the return he shall pay the tax due under the Act according to such return within 30 days from the expiry of each month or quarter of a financial year, as the case may be. The return shall be accompanied with the Treasury/Bank receipt in token of the tax due having been paid.’’; and

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1 In rule 7 substituted vide Notification No EXN-F(10)-8/2013 Loose dated 15-5-2015 published in RHP on 16-5-2015. Prior to this the rule was as under:
Every dealer registered under the Act shall furnish a return in Form V A T-X V in such manner and within such time as specified under rule 40 of the Himachal Pradesh Value Added Tax Rules, 2005. Before a registered dealer furnishes the return he shall pay the tax due under the Act according to such return within 30 days from the expiry of each month or quarter of a financial year, as the case may be. The return shall be accompanied with treasury / Bank receipt in token of the tax due having been paid.’’; and
(b) for sub rule (1-A), the following sub- rule shall be substituted, namely:-
(b) for sub rule (1-A), the following sub-rule shall be substituted, namely:-

12(1-A). (i) Notwithstanding anything contained in sub-rule (1), the return shall be filed electronically in FORM-1, for returns upto to the financial year 2014-15 and in FORM VAT-XV for returns pertaining to the financial year 2015-16 and thereafter, by way of uploading all requisite information on the web-site of the Excise and Taxation Department.”

“Provided that all dealers filing returns electronically and making e-payment of the tax due according to such return, shall be required to file hard copy only of the annual return filed online within fifteen days of the last date specified for filing such return. However the dealers filing monthly/quarterly returns online but making tax payments manually shall be required to submit the triplicate copy of the Challan as specified under sub-rule (3) of rule 37 of the Himachal Pradesh Value Added Tax Rules, 2005 within seven days of filing the online return.”.

(ii) Where the business of dealer is discontinued or transferred, he shall furnish return for the period upto the date of discontinuance or transfer within thirty days of such discontinuance or transfer.”.

(2) All payments under the Act shall be made in challan Form II in the same manner in which similar payments are made under the Himachal Pradesh General Sales Tax Rules, 1970.

4(2-A). [Notwithstanding anything contained in rule 7, from such date and by such class of dealers, as may be decided by the State Government, the payment of

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1 New sub-rule 7(1-A) inserted vide notification EXN-F (10)-8/2013-Loose dated 15-5-2015 Published in RHP (Extra-ordinary) on 19-5-2015.
2 New sub-rule(1-A) inserted vide notification EXN-F(10)-7/2011-Loose dated 1-10-2011 Published in RHP (Extra-ordinary) on 1-10-2011.
3 In rule 7 after clause (i) of sub rule (1-A) of the Central Sales Tax (Himachal Pradesh) Amendment Rules, 2013 notified vide Notification No. EXN-F(10)-7/2011 dated 03-10-2013 Published in RHP (Extra-ordinary) on 04-10-2013.
4 New sub-rule(2-A) inserted vide notification EXN-F(10)-7/2011-Loose dated 1-10-2011 Published in RHP (Extra-ordinary) on 1-10-2011.
tax, demand or any other sum shall be made electronically through the web portal of the Excise and Taxation Department. Where payment has been made electronically, the authorized bank shall generate e-Challan in Form II through a computer network. The authorized bank shall forward a statement of such e-Challan to be called ‘e-payment scroll’ daily in Form –IIA to appropriate treasury with a copy to the Accountant General, Himachal Pradesh. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-Challan in Form-II.”.

2 All dealers registered under the Central Sales Tax Act, 1956 having annual turnover of Rs. 40.00 Lakh and above shall compulsorily pay tax electronically through the portal of the Excise and Taxation department with effect from 01-04-2014.

3 All dealers registered under the Central Sales Tax Act, 1956, except dealers paying lump-sum tax by way of composition, shall compulsorily pay tax electronically through the web portal of the Excise and Taxation Department with effect form 01.10.2015.

(3) Every registered dealer selling goods in the course of inter-State trade or commerce, shall keep in his custody the declarations in Form “C” prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, received by him from the purchasing dealer of another State and shall maintain a register of these declarations in the following form :—

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Serial No. of the declaration form</th>
<th>Name of the issuing State.</th>
<th>Name, address and registration certificate No. of the Non-resident</th>
<th>Particulars of goods sold.</th>
</tr>
</thead>
</table>

1 sub rule (2-A) substituted vide Notification No. EXN-F(10)-7/2011-7 dated 03-10-2013 Published in RHP (Extra-ordinary) on 04-10-2013. Prior to this the rule was as under:-

Where the payment of tax, demand or other sum has been made electronically, the authorized bank shall generate e-challan in FORM-II through a computer network. The authorized bank shall forward a statement of such e-challan to be called ‘e-payment scroll’ daily in Form-II A to the appropriate treasury with a copy to the Accountant General, Himachal Pradesh. The date of payment for this purpose shall be the date of deposit generated on the e-challan in Form-II.”.


and shall maintain a register of these declarations in the following form:

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Serial No. of the declaration.</th>
<th>Name of the issuing State.</th>
<th>Name, address and registration certificate number of the Non-resident transferee.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Particulars of goods transferred.</th>
<th>Value of goods transferred.</th>
<th>Particulars of transfer documents.</th>
<th>Number and date of railway or goods receipt along with the address of the transport company.</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>
(4) The dealer shall produce the declarations and the register prescribed in sub-rule (3) on demand by an Assessing Authority or by any other officer subordinate to him and duly authorised by him in writing for inspection; and

(5) If any registered dealer discovers any omission or other error in any return furnished by him he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return, and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment of the extra amount in the manner provided in sub-rule (2).

8. Any information about the opening of a new place of business, closure of business, change in the ownership of the business or change in the nature of any business carried on by a registered dealer shall be furnished to the officer, who granted him the registration certificate, within thirty days of any such change.

9. Whosoever commits a breach of any of the provisions of these rules, shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing one, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

Form-I

Form of Return under Rule 7 of the Central Sales Tax (Himachal Pradesh) Rules, 1970

Return for the period From: To
Registration Number (TIN):
Name of the Dealer:
Status:
(Whether individual, Hindu undivided Family (HUF), Association of Persons (AOP), Club, Firm, Company, Guardian or Trustee)

<table>
<thead>
<tr>
<th></th>
<th>Amounts ( )</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Gross Amount received or receivable by the dealer during the period in respect of sales of goods &lt;br&gt;Deduct &lt;br&gt; (i) Sales of goods outside the State (as defined u/s 4 of the Act) &lt;br&gt; (ii) Sales of goods in course of export outside India (as defined u/s 5 of the Act) &lt;br&gt; (iii) Turnover of Goods transferred outside the state {as referred to in section 6A(2)}</td>
</tr>
<tr>
<td>2.</td>
<td>Balance-Turnover on inter-State sales and sales within the State &lt;br&gt;Deduct-Turnover on sales within the State</td>
</tr>
<tr>
<td>3.</td>
<td>Balance-Turnover on inter-State sales &lt;br&gt;Deduct-&lt;br&gt;Cost of Freight, Delivery or Installation Charges when such cost in separately charged</td>
</tr>
<tr>
<td>4.</td>
<td>Balance-Total Turnover on inter-State Sales</td>
</tr>
</tbody>
</table>
Deduct

(i) Turnover of inter-State Sales of goods unconditionally exempt from tax under the Himachal Pradesh Value Added Tax Act, 2005
(ii) Turnover of sales of goods returned by the purchaser within a period of three months under Rule 11(2)(b) of the Central Sales Tax (Registration and Turnover) Rules, 1957
(iii) Turnover in respect of subsequent sales falling under clauses (a) and (b) of section 6(2) of the Act.

5. Balance-Taxable Turnover in respect of inter-State Sales.

6. Goodwise break up of above column (5)

A. Declared Goods-

(i) Sold to registered dealers on prescribed declaration, vide declarations attached
(ii) Sold otherwise

<table>
<thead>
<tr>
<th>7. Taxable @ (%)</th>
<th>Amount ($)</th>
<th>On which tax amounts to</th>
<th>Short/excess rounded off</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td></td>
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<tr>
<td>(vii)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Total tax payable on Rs. __________ amounts to Rs. __________

9. Tax paid, if any, by means of Treasury Challan/Cheque/Draft Number __________ Dated __________ Rs. __________ Paise __________ or adjusted from the Excess amount of ITC u/s 12(2) of the Himachal Pradesh Value Tax Act, 2005 Rs. __________ Paise __________
10. Balance due/Excess paid, if any, Rs. ____________ Paise ____________

I declare that the statement made and particulars furnished in and with this return are true and complete.

Place ____________
Date ____________
Signature ____________
Status/Designation ____________

ACKNOWLEDGMENT

Received from ____________, a dealer possessing registration certificate number ____________ a return of central sales tax payable by him for the period from ____________ to ____________ with enclosures mentioned therein.

Place ____________
Date ____________
Receiving Officer.

FORM-I

FORM OF RETURN UNDER RULE 7 OF THE C.S.T. (H.P.) RULES, 1970

Return for the period from……………………………………………………… Registration Mark and
No………………………………………………………. Name of the
dealer……………………………………………………………….
Status …………………………………………………………………………....
(Whether individual, Hindu undivided family, association, club, firm, company, guardian or trustee).
Style of the business ……………………………………………………………

<p>| | | |</p>
<table>
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<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Gross amount received or receivable by the dealer during the period in respect of the sales of goods</td>
<td>Rs. P.</td>
</tr>
<tr>
<td></td>
<td>Deduct—</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(i) Sales of goods outside the State (as defined in Section 4 of the Act)</td>
<td>Rs. P.</td>
</tr>
<tr>
<td></td>
<td>(ii) Sales of goods in course of export outside India (as defined in Section 5 of the Act)</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Balance—Turnover on inter-State sales and sales within the State</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Deduct—Turnover on sales within the State</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Balance—Turnover on inter-State Sales</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Deduct—Cost of freight, delivery or installation when such cost is separately charged</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Balance—Total turnover on inter-State Sales</td>
<td>Rs. P.</td>
</tr>
<tr>
<td></td>
<td>Deduct—</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(i) Turnover of inter-State sales of goods unconditionally exempt from tax</td>
<td></td>
</tr>
</tbody>
</table>
Himachal Pradesh Central Sales Tax Rules, 1970

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>under the Himachal Pradesh General Sales Tax Act, 1968</td>
</tr>
<tr>
<td>(ii)</td>
<td>Turnover of sales of goods returned by the purchaser within a period of three months, under rule 11(2) of the Central Sales Tax (Registration and Turnover) Rules, 1957 ........................................</td>
</tr>
<tr>
<td>(iii)</td>
<td>Turnover in respect of subsequent sales falling under clauses (a) and (b) of section 6(2) of the Act .................................................................</td>
</tr>
</tbody>
</table>

5. Balance—Taxable turnover in respect of inter State sales .......

6. Goodwise break-up of above ........................................

<table>
<thead>
<tr>
<th>A.</th>
<th>Declared goods—</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Sold to registered dealers on prescribed declaration, vide declaration attached ............</td>
</tr>
<tr>
<td>(ii)</td>
<td>Sold otherwise .................................................</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B.</th>
<th>Other goods—</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Sold to registered dealers on prescribed declarations, vide declaration attached ..........</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7.</th>
<th>(i) Taxable percent ....Rs. on which tax amount to Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(ii)</td>
<td>&quot; &quot; &quot; .. Rs. &quot; &quot; Rs.</td>
</tr>
<tr>
<td>(iii)</td>
<td>&quot; &quot; &quot; .. Rs. &quot; &quot; Rs.</td>
</tr>
<tr>
<td>(iv)</td>
<td>&quot; &quot; &quot; .. Rs. &quot; &quot; Rs.</td>
</tr>
<tr>
<td>(v)</td>
<td>&quot; &quot; &quot; .. Rs. &quot; &quot; Rs.</td>
</tr>
<tr>
<td>(vi)</td>
<td>&quot; &quot; &quot; .. Rs. &quot; &quot; Rs.</td>
</tr>
</tbody>
</table>

8. Total tax payable on Rs............................................ ..........................

9. Tax paid, if any, by means of Treasury challan/cheque/draft No. ........ Dated ..........

10. Balance due/excess paid, if any ....... Rs....... Paise ........

I declare that the statements made and particulars furnished in and with this return are true and complete.

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

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

ACKNOWLEDGEMENT

Received from ................................., a dealer possessing Registration Certificate No. ................................. a return of sales tax payable by him for the period from ........................... to ........................... with enclosures mentioned therein.

Place ............

Date ............ Receiving Officer.
FORM-II
CHALLAN

<table>
<thead>
<tr>
<th>Original</th>
<th>Triplicate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duplicate</td>
<td>Quadruplicate</td>
</tr>
</tbody>
</table>

Invoice of the Tax paid into ................. Treasury/Sub-Treasury/Branch of State Bank of India or the State Bank of Patiala and credited under the Head of Account “0040-Sales Tax and VAT-Receipts under the Central Sales Tax”.

<table>
<thead>
<tr>
<th>District</th>
<th>Circle</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Period Form</th>
<th>/</th>
<th>/ 2 0</th>
<th>To</th>
<th>/</th>
<th>/ 2 0</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Last date of Payment</th>
<th>/</th>
<th>/ 2 0</th>
</tr>
</thead>
</table>

1. By whom tendered

2. Name of the dealer/person

3. Complete address

Registration No.

101-RECEIPTS UNDER CENTRAL SALES TAX:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>01-Tax</td>
<td>Rs.</td>
</tr>
<tr>
<td>02-Other Receipt</td>
<td>Rs.</td>
</tr>
<tr>
<td>03-Additional Demand</td>
<td>Rs.</td>
</tr>
<tr>
<td>04-Interest</td>
<td>Rs.</td>
</tr>
<tr>
<td>05-Penalty/Composition</td>
<td>Rs.</td>
</tr>
<tr>
<td>06-Deduct Refunds</td>
<td>Rs.</td>
</tr>
<tr>
<td>TOTAL IN FIGURES:</td>
<td>Rs.</td>
</tr>
<tr>
<td>TOTAL IN WORDS:</td>
<td>Rupees</td>
</tr>
</tbody>
</table>
Certified that all the particulars given above are correct.

Signature of depositors

Assessing Authority (with Seal)

Date:

FOR USE IN TREASURY

<table>
<thead>
<tr>
<th>Received the sum of Rupees</th>
<th>and credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account “0040-Sales Tax and VAT”</td>
<td></td>
</tr>
<tr>
<td>Treasury Accountant</td>
<td></td>
</tr>
</tbody>
</table>

Treasury Officer/
Sub-Treasury Officer/
Manager, State Bank of India/
Manager, State Bank of Patiala

Stamp of Treasury

Footnote;

“Original”: To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District.

“Duplicate”: To be returned in the Treasury.

“Triplicate”: To be returned to the person making payment.

“Quadruplicate”: To be returned to the person making payment”.

\(^1\)

\(^1\)New FORM-II inserted vide notification no. EXN-F(10)-4/2005-I(i) dated 1-05-2009 Published in RHP (Extra-ordinary) on 2-05-2009. Prior to this the form was as under:-
Form-II CHALAN
(To be retained in the Treasury)

CENTRAL SALES TAX

Invoice of the tax paid into ……

Treasury

___________

Sub-Treasury

_______________________

Branch of State Bank of India.

and credited under the head of account *0040—Sales Tax. Payment of Central Sales Tax for the period ending— ………….. 19.


<table>
<thead>
<tr>
<th>By whom tendered.</th>
<th>Name, address and registration No. of dealer on whose behalf money is paid.</th>
<th>Payment on account of.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. P.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(i)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Dated the …………………………..19

Signature of the dealer or depositor

Amount received ……………..

Treasury Accountant _______

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India

___________ Treasurer.

Stamp of Treasury__________________
Form-II CHALAN

(Central Sales Tax
Invoice of the tax paid into ……
Treasury

Sub-Treasury

Branch of State Bank of India.

and credited under the head of account *0040—Sales Tax. Payment of Central Sales Tax for the period ending—

By whom tendered.

Name, address and registration No. of dealer on whose behalf money is paid.

Payment on account of.

Amount

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total

 Rs. P.
(i)
(ii)
(iii)

Dated the ……………………19

Signature of the dealer or depositor

Amount received …………..

Treasury Accountant _______

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India

Treasurer.

Stamp of Treasury__________________
Form-II CHALAN

(To be retained in the Treasury)

CENTRAL SALES TAX

Invoice of the tax paid into ……

Treasury

…………

Sub-Treasury

…………

Branch of State Bank of India.

and credited under the head of account 0040—Sales Tax. Payment of Central Sales Tax for the period ending—………9.


By whom tendered. Name, address and registration No. of dealer on whose behalf money is paid. Payment on account of. Amount

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs. P.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Dated the …………………..9

Signature of the dealer or depositor

Amount received …………..

Treasury Accountant………

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India

…………… Treasurer.

Stamp of Treasury………………
Form-II CHALAN

(To be retained in the Treasury)

CENTRAL SALES TAX

Treasury

Sub-Treasury

Branch of State Bank of India.

District .................

(i) By whom tendered .................................................................
(ii) Name, address and registration No. of dealer on whose behalf the money is paid.

Received the sum of Rs................. on account of Central Sales Tax for the period ending
........ Head of account *0040—Sales Tax.

Treasurer

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India

Dated the .........................19
1.“Form – II A
{See rule 7(2-A)}

Statement of Payment Made Electronically
(e-payment scroll)

**Payment Date:** ________
**Scroll Date:** ________

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of Depositor</th>
<th>R.C. No. (TIN)</th>
<th>Date of Deposit</th>
<th>Major Head</th>
<th>Sub-Major Head</th>
<th>Minor Head</th>
<th>Sub Head</th>
<th>Bank CIN</th>
<th>Amount in Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature of Authorized Bank Officials

Designation and seal.”.

---

1 FORM-II A inserted vide notification EXN-F(10)-7/2011-Loose dated 1-10-2011 Published in RHP (Extra-ordinary) on 1-10-2011.
Form-III

Register of Declaration Form ‘C’ maintained under Rule 6(6) of the Central Sales Tax (Himachal Pradesh) Rules, 1970

<table>
<thead>
<tr>
<th></th>
<th>Receipts</th>
<th></th>
<th></th>
<th></th>
<th>Issues</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of receipt</td>
<td>Authority from whom</td>
<td></td>
<td></td>
<td>Serial No.</td>
<td>Date of issue.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>received</td>
<td></td>
<td></td>
<td>to……</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name and address of seller to whom issued.</th>
<th>No. and date of order in respect of which issued.</th>
<th>Description of goods in respect of which issued.</th>
<th>Value of the goods.</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Seller’s Cash memo/challan No. in reference to which issued.</th>
<th>No. and the date of railway receipt or other carrierschallan which issued.</th>
<th>Surrendered to Sales Tax Authority for the goods.</th>
<th>Remarks.</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
</tr>
</tbody>
</table>
Form-IV

Register of Declaration Form ‘C’ maintained under Rule 6(6) of the Central Sales Tax (Himachal Pradesh) Rules, 1970

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of</td>
<td>Authority</td>
</tr>
<tr>
<td>receipt</td>
<td>from whom</td>
</tr>
<tr>
<td></td>
<td>received</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Name and address of transferer to whom issued.

Name and date of requisition in respect of which issued.

Description of goods in respect of which issued.

Value of the goods.

Transferer’s memo/challan No. in reference to which issued.

No. and the date of railway receipt or other carriers challan for the goods.

Surrendered to Sales Tax Authority

Remarks.
1Form-R
{See rule 6(21)(b)}
Certificate for making purchases by Indian Railways

(To be used while making purchases by Indian Railways not being a registered dealer.)

Name of the issuing Ministry/Department ........................................
Name and Address of issuing office .........................................................

To

M/s ............................................. *(seller)
................................................................
................................................................

Certified that the Goods Ordered for in our purchase Order No. ............... dated
.............................. Bill No. ............................. Date .................Amount
..............................
1.
2.
3.
4.
and supplied under your Challan No. ............. Dated ............. Are purchased by or on behalf of the Indian Railways ............... (Name of the Division) for their exclusive use.

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

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

Designation of the Authorized Officer of the Railways
Seal of the duly Authorized Officer of the Railways

*Name and Address of the seller with TIN.
................................................................
* Name and Address of the seller with TIN.
................................................................

1 New Form-R inserted vide notification EXN-F(10)-6/2011-Part dated 21-03-2012 Published in RHP (Extra-
ordinary) on 22-03-2012.
Form-ND

Certificate for making purchases by Defence forces/Central Government Departments/Central Public Undertakings (See rule 6 (21) of the Central Sales Tax (Himachal Pradesh) Rules, 1970

[To be used while making purchases by Defence forces/Central Government Departments/Central Public Undertakings]

Name of the issuing Ministry/Department ............................................................
Name and Address of Issuing office .................................................................
............................................................................................................................
To
M/S .........................*(Seller)
........................................
Certified that the Goods Ordered for in our purchase Order No..........................
dated .............. Bill No. ............ Date ............. Amount
1.
2.
3.
4.

and supplied under your Challan No. .............. Dated .............. are purchased by or on behalf of the Defence forces/Central Government Department/Central Public Undertaking (specify the name of department/ organization) ........... for their exclusive use.

Signature .................
Designation of the Authorized Officer/ Authority with seal.”.

Name and Address of the seller with TIN.

1 New Form-ND inserted vide Notification No. EXN-F(1)-7/2012(i) dated 06-09-2012 Published in RHP on 06-09-2012.
FORM GG
FORM OR INDEMNITY BOND
[See rule 6-B (2)]

KNOW ALL MEN BY THESE PRESENT THAT ‘[I, ______________________________
S/O, _________________registered dealer under the Central Sales Tax Act, 1956 under
registration No _____________ dated __________ in the State of _______________/’ [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 Himachal Pradesh _______________]

(hereinafter called the Obligor) ‘[is] /are} held and firmly bound under the Governor of
Himachal Pradesh ________ (hereinafter called the Government) in the sum of________(Rupees
(in words)_______________) well and truly to be paid to the Government on demand and
without demur for which payment to be well and truly made I bind myself and my heirs,
executors, administrators, legal representatives and assigns [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 6-B of the Central Sales Tax Himachal Pradesh Rules,
1970 requires that in the event a dealer has generated an incorrect from on account of filing of
erroneous data the purchasing dealer and as the case may be also a selling d
ealer each to furnish
an indemnity bond to, in the case of purchasing dealer, the notified authority from whom the
said from was obtained and in the case of a selling dealer, the notified authority of his State,

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

AND WHEREAS the Obligor has generated an incorrect declaration in Form ‘C’ or
Form ‘F’ or Form ‘H’ or Form-‘I’ or certificate in Form ‘E-I or ‘E-II’ bearing No. Which was
black duly completed], and was issued to him by ___________ (name and designation of the
authority which was issued to him by__________ (name and designation of the authority)) and
sent to, (selling dealer) [received by him from__________ (name and 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’).

______________

1 The new Form shall be inserted vide notification No. EXN-F(1)-3/2012 dated 17-11-2016 published in RHP on
19-11-2016.
NOW the conditions of the above written bond or obligation is such that the Obligor shall in the event of a los 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 __________ Rupee_____________(in words) and shall otherwise indemnify and keep the Government harmless and indemnified against and from all liabilities incurred by the Government as a result of the misuse of such Form. THEN the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage/charge the properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum [wherever 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 on 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 WHEREOR the Obligor “has set his hand/ hascaused these] presents executed by its authorized 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 Government of Himachal Pradesh by name and designation of the Officer duly authorized in pursuance of Article 299(1) of the Constitution, to accept the bond for and on behalf of the Governor of Himachal Pradesh.

In presence of -------

Name and Designation of the Officer

*Strike out which is not applicable.’.