

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957¹

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);

²[(aa) "authorised officer" means an officer authorised by the Central Government under clause (b) of sub-section (4) of section 8;]

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

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

(c) "notified authority" means the authority specified under sub-section (1) of section 7;

⁴[(cc) "prescribed authority" means the authority empowered by the Central Government under ⁵[sub-section (2) of section 9], or the authority prescribed by a State Government under clause (c) of sub-section (4) of section 13, as the case may be;]

(d) "section" means a section of the Act;

⁶[***]

(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 ⁷[* * *], 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 A.

(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:

1. Vide S.R.O. 644, dated 28-2-1956, published in the Gazette of India, Ext., Pt. II, S. 3, dated 28-2-1957.

2. Inserted by S.R.O. 896, dated 23-9-1958 (w.e.f. 1-10-1958).

3. Inserted by G.S.R. 26(E), dated 1-2-1974.

4. Substituted by G.S.R. 56(E), dated 9-2-1973 (w.e.f. 1-4-1973).

5. Cf. ⁸[id] omitted by G.S.R. 56(E), dated 9-2-1973 (w.e.f. 1-4-1973).

6. Certain words omitted by G.S.R. 26(E), dated 1-2-1974.

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.

⁷[(3) A fee of ⁸[rupees twenty-five] shall be payable in respect of every application for registration under sub-rule (1) or sub-rule (2); and such fee may be paid in the form of Court-fee stamps/local revenue stamps (for Union Territory of Goa, Damian 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 ⁷[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.

⁷(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 certificate 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.

⁹[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 ⁸[rupees five] obtain a duplicate copy of such certificate.

7. Inserted by S.R.O. 696, dated 23-9-1958 (w.e.f. 1-10-1958).

8. Substituted by G.S.R. 395(E), dated 14-4-1987 (w.e.f. 14-4-1987).

9. Substituted by S.R.O. 3613, dated 16-11-1957.

¹⁰[(2) The fee payable under sub-rule (1) shall be paid in the form of Court-fee stamps.]

¹¹[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[***]

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

¹⁴[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 upto the 31st December, ¹⁵[1980] with suitable modifications:]]

¹⁶[***]

¹⁷[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.]

10. Inserted by S.R.O. 896, dated 23-9-1958 (w.e.f. 1-10-1958).

11. Substituted by S.R.O. 896, dated 23-9-1958 (w.e.f. 1-10-1958).

12. Sub-R. (2) omitted by G.S.R. 1362, dated 9-6-1969.

13. Substituted by G.S.R. 962(E), dated 30-12-1976.

14. Substituted by G.S.R. 721(E), dated 29-12-1979.

15. Second proviso omitted by G.S.R. 695(E), dated 20-11-1998 (w.e.f. 20-11-1998).

16. Substituted by G.S.R. 588(E), dated 16-9-2005 (w.e.f. 1-10-2005).

¹⁷[(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 ¹⁹[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:]

¹⁸[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.]

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

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

¹⁹[(4) The certificate referred to in sub-section (2) of section 6 shall be in Form EI or Form EII, as the case may be.]

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

²¹[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, ²²[1980] with suitable modifications.]

17. Substituted by S.R.O. 2017, dated 4-11-1968 (w.e.f. 1-12-1968).

18. Inserted by G.S.R. 597(E), dated 30-12-1975.

19. Inserted by S.R.O. 896, dated 23-9-1958 (w.e.f. 1-10-1958) and also see G.S.R. 2017, dated 4-11-1968 (w.e.f. 1-12-1968).

20. Inserted by G.S.R. 56(E), dated 9-2-1973 (w.e.f. 1-4-1973).

21. Inserted by G.S.R. 519(E), dated 13-12-1973.

22. Substituted by G.S.R. 721(E), dated 29-12-1979.

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

²⁴[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.]

²⁵[(7) The declaration in Form C or Form F or the certificate in Form E-I or Form E-II shall be furnished to the prescribed authority 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.]

²⁶[(8)(a) The person referred to in clause (a) of sub-rule (1) of rule 3 shall alone be competent to sign the declaration in Form C or Form F or the certificate in Form EI or Form EII];

²⁷[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:]

²⁸[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.]

²⁹[(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)²⁸[(a)] The provisions of ²⁹[³⁰*** sub-rule (2)] and sub-rule (3) shall, with necessary modifications, apply to the declaration in Form F or the certificate in Form EI or Form EII.]

³¹[(b) The provisions of the second and third provisos to sub-rule (1) shall, with necessary modifications, apply to certificates in Form EI or Form EII.]

23. Inserted by G.S.R. 56(E), dated 9-2-1973 (w.e.f. 1-4-1973).

24. Inserted by G.S.R. 26(E), dated 1-2-1974.

25. Substituted by G.S.R. 588(E), dated 16-9-2005 (w.e.f. 1-10-2005).

26. Substituted by G.S.R. 26(E), dated 1-2-1974.

27. Inserted by G.S.R. 519(E), dated 13-12-1973.

28. Renumbered by G.S.R. 395(E), dated 14-4-1987 (w.e.f. 14-4-1987).

29. Substituted by G.S.R. 640, dated 23-4-1979.

30. Certain words omitted by G.S.R. 395(E), dated 14-4-1987 (w.e.f. 14-4-1987).

31. Inserted by G.S.R. 395(E), dated 14-4-1987.

³²[(10)³³[(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 upto the time of assessment by the first assessing authority.]

³⁴[* * *]

³²[(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.]

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

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

³⁷[(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.]

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

³⁹[14. 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.]

32. Inserted by G.S.R. 762(E), dated 17-12-1977.

33. Substituted by G.S.R. 469(E), dated 14-7-2005, for Cl. (a) (w.e.f. 14-7-2005).

34. Proviso omitted by G.S.R. 431(E), dated 23-5-2003 (w.e.f. 23-5-2003). Earlier proviso inserted by G.S.R. 36(E), dated 16-1-2003 (w.e.f. 16-1-2003).

35. Substituted by G.S.R. 374(E), dated 7-6-2005 (w.e.f. 7-6-2005).

36. Inserted by G.S.R. 469(E), dated 14-7-2005 (w.e.f. 14-7-2005).

37. Inserted by G.S.R. 56(E), dated 9-2-1973 (w.e.f. 1-4-1973).

38. Inserted by S.R.O. 896, dated 23-9-1958 (w.e.f. 1-10-1958).

39. Inserted by G.S.R. 56(E), dated 9-2-1973 (w.e.f. 1-4-1973).