

**GOVERNMENT OF JHARKHAND**  
**COMMERCIAL TAXES DEPARTMENT**

**NOTIFICATION**

CENTRAL SALES TAX (JHARKHAND) RULES, 2006

S.O. 218 dated 31.03.2006 In exercise of the powers conferred by sub-section (3) of section 13 of the Central State Tax Act, 1956 (74 of 1956), the Government of Jharkhand is pleased to make the following rules, namely: -

1. Short title - These rules may be called the Central Sales Tax (Jharkhand) Rules, 2006.

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

- (a) "the Act" means the Central Sales Tax Act, 1956;
- (b) "Assessing Authority", in relation to a dealer, means the authority for the time being competent to assess the tax payable by the dealer under the Act;
- (c) "Assistant Commissioner" in relation to a dealer, means Assistant Commissioner of Commercial Taxes appointed under sub-section (1) of Section 4 of the Jharkhand Value Added Tax Act within those jurisdiction any place of business of the dealer is situated, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any circle or sub-circle, the Assistant Commissioner of Commercial Taxes of that Circle or Sub-Circle, or where the dealer has no fixed place of business in the State, the Assistant Commissioner of Commercial Taxes of the Circle or sub-Circle where the dealer is registered under Section 7 of the Act;
- (d) "Agent" means a person authorised by a dealer in writing to appear on his behalf before an assessing authority or any other officer appointed by the State Government, being person(s) as laid down in Section 91 of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and the rules framed thereunder.
- (e) "Central Rules" means the Central Sales Tax (Registration and Turnover) Rules, 1957 made under sub-section (1) of Section 13 of the Act;
- (f) "Circle", means a unit of Commercial Taxes Administration, specified in sub-rule (ii) of Rule 2 of Jharkhand Value Added Tax Rules 2006 within the local limits of which a dealer's place of business is situate, or, where the dealer has no fixed place of business in the State, the Circle in which he is registered under section 7 of the Act.
- (g) "Commissioner" means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes appointed by the Government under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and includes any other officer upon whom the State Government may by notification, confer all or any of the powers and duties of the Commissioner by the Government, under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006).
- (h) "Commercial Tax Officer" means any person appointed to be a Commercial Tax Officer by the Government under Jharkhand Value

Added Tax Act 2005 (Jharkhand Act 05, 2006), within those jurisdiction any place of business of the dealer is situated, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any circle or sub-circle, or where the dealer has no fixed place of business in the State, the Commercial Taxes Officer of the Circle or sub-Circle where the dealer is registered under Section 7 of the Act.

- (i) "Deputy Commissioner of Commercial Taxes" means any person appointed to be a Deputy Commissioner of Commercial Taxes by the Government under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006), within those jurisdiction any place of business of the dealer is situated, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any circle or sub-circle, or where the dealer has no fixed place of business in the State, the Deputy Commissioner of Commercial Taxes of the Circle or sub-Circle where the dealer is registered under Section 7 of the Act.
- (j) "Joint Commissioner" means any person appointed to be a Joint Commissioner of Commercial Taxes by the Government under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006);
- (k) "Form" means a Form appended to these Rules;
- (l) "Notified authority" means the authority specified under sub-section (1) of Section 7;
- (m) "quarter" means a quarter ending on the 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September or 31<sup>st</sup> December of the year;
- (n) "registration number" means the number allotted to the certificate of registration granted to a dealer under section 7 of the Act;
- (o) "Sales Tax Authority" means and includes Deputy Commissioner of Commercial Taxes, Assistant Commissioner of Commercial Taxes and Commercial Taxes Officer appointed under Section 4(1) of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006).
- (p) "Section" means a section of the Act;
- (q) "Taxing Authority" means the officer or officers appointed under section 4 of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006);

3. Publication of cancellation of certificate of registration - When the certificate of any dealer is cancelled, the Commissioner shall, within a period which shall not ordinarily exceed two months from the date on which the certificate is cancelled, publish in the Official Gazette, the particulars regarding such cancellation, in the following form namely:

Sl.No.	Name and address of the dealer and style of business	Location of the main place of business	Location of additional places of business, if any	Registration number and marks	Date from which cancellation took effect
1	2	3	4	5	6

4. Maintenance of Accounts by dealers - (1) Every registered dealer shall kept a true and complete account in respect of all goods purchased or sold by him in the course of inter-State trade or produced, raised, manufactured or processed by him for such sale or partly for such sale and partly for any other purpose. The account of inter-State sales shall be maintained in a register in form VII.

(2) If the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer is of opinion that the accounts maintained or produced by any registered dealer are not sufficiently clear or intelligible, for a proper determination of the turnover of the dealer during any period, he may direct such dealer to produce or maintain such accounts in such form and manner as may be requested.

(3) Every dealer who makes any sale, which is not exempted from tax under the Act, shall, in respect of such sale, issue to the purchaser a bill or cash memorandum or Tax Invoice, which shall be serially numbered, and signed and dated by him or by his manager, agent or servant. The counterfoil or duplicate copy of such bill or cash memorandum or tax invoice shall be maintained by the selling dealer and produced before the Assistant Commissioner, Superintendent or Assistant Superintendent for the purpose of assessment of tax on the transaction and on demand, before any sales tax authority for the purposes of sub-rule (2) of rule 7 or for any other purpose under the Act or the rules framed thereunder. Such bills or cash memorandum shall specify the name, address and style of business, and also the registration number, if any, of the selling as well as the purchasing dealer, full particulars of the goods sold and the sale price thereof. If the bill or cash memorandum is in respect of the sale of goods taxable at different rates, it shall show the break-up of the sales prices of such goods.

(4) Every registered dealer who claims exemption in respect of sales made through Agents in other State shall maintain accounts showing —

- (a) a correct and complete record of the name, address and other particulars of the agent to whom the goods were consigned;
- (b) copy of the authorization sent to such agent for sale of his goods;
- (c) particulars of each consignment of goods dispatched to such agent under intimation to the Assistant Commissioner, Superintendent or Assistant Superintendent;
- (d) written contract, if any, entered into between the dealer and his agent;
- (e) copies of the bill/memoranda/challans/invoices issued by his agents to purchasers of the goods;
- (f) accounts rendered by the agents to the dealer from time to time showing the gross amount of the bills/memoranda and deductions made on account of his charges of commission(s) and other incidentals;
- (g) ledger-extracts of such agent relating to the dealer duly authenticated by the former;
- (h) copy of the railway or lorry receipts or all other evidences pertaining to documents to title of goods dispatched to the agent in the other States.

5. Furnishing of information, production, inspection and seizure of accounts and documents and search of premises - (1) Any Sales Tax Authority within whose jurisdiction a dealer carries on any business may direct the dealer to produce before it any accounts, registers or documents, or to furnish any information, relating to the business and the stocks of goods purchased, produced, raised, manufactured, processed, sold or delivered by the dealer; and the dealer shall comply with such direction.

(2) All accounts, registers and documents relating to the business and all goods kept in any place of business or warehouse of a dealer shall, at all reasonable times, be open to inspection by the authority referred to in sub-rule (1) and the dealer shall render all possible assistance to such authority in carrying out an inspection.

(3) Unless the authority referred to in sub-rule (1) considers it necessary to make a surprise inspection, an inspection under sub-rule (2) shall be made only after giving to the dealer reasonable notice in writing of the time, date and place of such inspection and in fixing such time, and place due regard shall, as far as practicable, be given to the convenience of dealer.

(4) If any sales tax authority, not below the rank of an Assistant Superintendent, within whose jurisdiction a dealer carries on business, has reason to suspect that a dealer is attempting to evade the payment of tax under the Act, it may, for reasons to be recorded in writing seize such accounts or documents of the dealer as may be necessary and shall grant a receipt for the same. Such seized accounts or documents may be retained for so long as may be reasonably necessary for examination thereof or for a prosecution and shall thereafter be returned to the dealer after obtaining his acknowledgement of the receipt thereof:

Provided if the seized accounts or documents are retained for more than 21 days, the reasons for doing so shall be recorded in writing by the authority retaining them.

(5) After examination of the accounts or documents produced, inspected or seized or of information furnished under this rule, the authority which makes such examination shall record the results thereof and shall thereafter take such further action as may be necessary for carrying out the purposes of the Act.

(6) The authority referred to in sub-rule (4) may, for the purpose of the said sub-rule or for the purpose of sub-rule (2), enter and search any place of business or warehouse of a dealer.

6. Returns - (1) Every registered dealer shall furnish to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer quarterly returns in Form I, and also an annual return, in the same Form, on the basis of the quarterly returns for the year. Such returns shall be furnished in the manner and by the date prescribed in respect of returns under the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and the rules framed thereunder.

(2) If, upon information which has come into his possession, the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer is satisfied that any dealer, while being liable to pay tax under the Act, is not registered under section 7 he may direct such dealer to furnish a return in Form I in respect of such period as may be specified in the direction.

(3) The Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer may direct a dealer to furnish with his return in Form I, statements, in duplicate, showing the total sales made by him to each registered dealer of different States separately during the period covered by the return.

7. Security or additional security to be furnished by dealers. - (1) Security or additional security as may be determined under sub-section (2A), (3A), (3C) of section 7 by the authority granting the certificate of registration or the authority issuing the forms shall be furnished by the dealer/registered dealer in any of the following manner, namely: -

- (a) by depositing with the said authority Government securities for the amount fixed by the said authority; or
- (b) by depositing such amount in cash, in a Government Treasury; or
- (c) by depositing such amount into the different schemes of the Post Office and pledging the such Certificates of deposit and depositing the same with the said authority; or
- (d) by furnishing two sureties, acceptable to the said authority, by executing a security bond for such amount in Form X by such date as may be specified in the order or in the event of insolvency or death of the surety, within ninety days, or
- (e) by furnishing to the said authority a guarantee from a Nationalized Bank approved in this behalf by the said authority, agreeing to pay to the State Government, on Demand the amount of security fixed by the said authority.

(2) At any time, the said authority may to his satisfaction, increase or reduce the amount of Security furnished in this behalf. Where additional amount of security is determined under sub-section (3E) of section 7, by the authority issuing the certificate of registration or form, it shall be furnished by the dealer within thirty days of such order or by such date as may be specified in the order in any of the manner mentioned in sub-rule (1) as may be directed.

(3) Any person aggrieved by an order passed under sub-rules (1), (2) or an order passed under sub-section (3D) or (3G) of section 7, may after depositing in a Government treasury one per centum of the amount in dispute, calculated to the nearest rupee subject to a minimum of rupee one, and a maximum of rupees fifty, prefer an appeal against such order to the Joint Commissioner of Commercial Taxes (Appeals) or Deputy Commissioner of Commercial Taxes.

(4) An appeal under sub-rule (3) shall -

- (a) be in Form XI
- (b) be filed in triplicate,
- (c) be presented to the appellate authority by the appellant or by his Agents or legal practitioner or be sent by registered post to the said authority,
- (d) be accompanied by -
  - (i) a certified copy of the order appealed against, and the notice of demand, if any, served upon the appellant,
  - (ii) a receipt showing deposit into the Government treasury of the prescribed fee for the appeal.

(5) Subject to the provisions of sub-section (3B) of section 7, the appellate authority while disposing of an appeal, may confirm, reduce, modify or enhance the amount of security or additional security or the refund as the case may be and its order thereon shall be conclusive and final.

8. Authority from which forms of declaration may be obtained; use, custody and maintenance of records of such forms and matters incidental thereto. -

(1) A registered dealer who wishes to purchase goods from another such dealer on payment of tax at the rates applicable under the Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealer's certificate of registration, shall obtain from the Assistant Commissioner, the Superintendent or the Assistant Superintendent the form of declaration prescribed under sub-section (4) of Section 8 of the Central Sales Tax Act, 1956, and furnish it to the selling dealer. Before furnishing the declaration to the selling dealer, the purchasing dealer, or any person authorized by him in this behalf, shall fill in all required particulars in the form and shall also affix his signature in the space provided in the form for this purpose. Thereafter, the counterfoil of the form shall be retained by the purchasing dealer and the two other portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer.

(2) The form of declaration referred to in sub-rule (1) shall be supplied to a registered dealer, to the extent actually required by him, on payment of a fee at the rate of Rs. 8 for every set of 25 forms. The dealer shall pay fee by depositing it into the Government treasury under the appropriate head of account. Where payment of the fee is made by depositing it into the Government Treasury the supply of the forms to the dealer shall be made on production of the receipt showing the payment into the Government treasury before the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer of the Circle:

Provided that if the registered dealer has at the time of making an application for supply of forms defaulted in furnishing any return or revised return, together with receipted challan or challans showing payment of tax due from him according to such return or revised return, the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer after him a reasonable opportunity of being heard may, for reason to be recorded in writing withhold the issue of such forms to him until such time as he furnishes such return or revised return together with such receipted challans, showing payment of tax due according to such return or revised return.

(3) (a) A registered dealer who claims to have made a sale to another registered dealer shall, in respect of such claim, attach to the return in Form I, the portion marked "Original" of the declaration received by him from the purchasing dealer or shall submit the said declaration up to the time of assessment by the first assessing authority:

Provided that if the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer 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 to be furnished within such further time as that authority may permit:

Provided further that when goods are delivered in instalments against one purchase order and a declaration in Form C covering the entire order is furnished along with the return for one period, declaration need not be furnished along with the return for subsequent period, in respect of the same transaction, if a reference to previous return or declaration is given in a Statement furnished with subsequent returns.

(b) The selling dealer shall also maintain, serially and chronologically, a complete account in a register in Form III in respect of the forms of declaration received by him from the purchasing dealers.

(c) The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked "Duplicate".

(4) No purchasing dealer shall give, nor shall a selling dealer accept, any declaration except in a forms obtained by the purchasing dealer, on application, from the Assistant Commissioner, the Superintendent or the Assistant Superintendent and not declared obsolete and invalid by the Commissioner under sub-rule (10).

(5) Every form of declaration obtained from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of Government revenues, if any, resulting directly or indirectly from such loss, destruction or theft.

(6) Every registered dealer to whom any form of declaration is issued by the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer shall maintain, in a register in Form II, a true and complete account of every such form. If any such form is lost, destroyed, or stolen, the dealer shall report the fact to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer immediately, make appropriate entries in the remarks column of the register in form II, and take such steps for the issue of a public notice of the loss, destruction or theft as the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer, may direct.

(7) Any unused form of declaration remaining in stock with a registered dealer on the cancellation of his certificate of registration shall be surrendered to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer.

(8) No registered dealer to whom a form of declaration has been issued by the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer shall, either personally or through any other person, transfer the same to another person except for the purpose specified in sub-rule (1).

(9) A form of declaration of which the particulars are published by the Commissioner under sub-rule (9) shall not be valid for the purpose of sub-rule (1).

(10) The Commissioner shall publish in the Official Gazette the particulars of the form of declaration which is reported under sub-rule (5) to have been lost, destroyed or stolen or which, in the opinion of the Commissioner, are likely to be misused.

(11)(a) The Commissioner may by notification, declare that forms of declaration of a particular series, design or colour shall be deemed to be obsolete and invalid with effect from such date as may be specified in the notification.

(b) The Commissioner may furnish information in respect of forms of declaration declared to be obsolete and invalid under clause (a) of this sub-rule to other State Governments for publication in the Official Gazette.

(12) When a notification declaring forms of declaration of a particular series, design or colour to be obsolete and invalid is published under sub-rule (10), all registered dealers shall, on or before the date with effect from which the forms are

declared obsolete and invalid, surrender to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that new forms shall not be issued to a dealer until he has rendered a satisfactory account of the old forms issued to him and returned the unused ones, if any, to the Assistant Commissioner, the Superintendent or the Assistant Superintendent.

9. Use, Custody, Maintenance, etc. of records of certificate in Forms E-I and E-II. - (1) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of section 6 of the Act shall obtain from the registered dealer whom he purchased the goods, a certificate in Form E-I or E-II as the case may be, prescribed in sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules:

Provided that a single certificate shall cover all such transactions of sale as prescribed in the second and third proviso of sub-rule (1) of Rule 12 of the Central Rules.

(2) Form E-I shall be used in respect of the sale exempted under sub-section (2) of section 6, which follows immediately the first sale and form E-II shall be used in respect of all other subsequent sales exempted under the said sub-section.

(3) For the purpose of sub-rule (1), a registered dealer shall obtain from the Assistant Commissioner, the Superintendent or the Assistant Superintendent Form E-I or form E-II, as the case may be, to the extent required by him and the said dealer shall maintain serially and chronologically, in a register in Form V, a true and complete account of every such form received by him from the said authority.

(4) Before furnishing any certificate referred to in sub-rule (1) to the registered purchasing dealer, the registered selling dealer or any person authorised by him in this behalf shall fill the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose and the counterfoil of the certificate shall be retained by the registered selling dealer and the other two portions of the certificate marked "Original" and "Duplicate" shall be made over to the registered purchasing dealer.

(5)(a) A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub-section (2) of section 6 of the Act shall, in respect of such claim, attach to his return in Form I the certificate in Form E-I or E-II, as the case may be, received by him from the registered dealer from whom he made the purchase, along with the declaration referred to in sub-section (4) of section 8 received by him from the registered dealer to whom he has made the subsequent sale.

(b) The selling dealer shall maintain serially and chronologically, a true and complete account in Form VI in respect of all such certificate received by him.

(c) The Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer may, in his discretion require the registered selling dealer to produce for inspection the portion marked "Duplicate" of the certificate in Form E-I or E-II.

(6) No registered dealer shall give, nor shall a registered dealer accept, any certificate in Form E-I or Form E-II except in a form obtained on application from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer and not declared obsolete and invalid by the Commissioner.



(7) The provisions of sub-rules (4) to (12) of rule 8 relating to forms of declaration referred to therein shall except to the extent otherwise provided in this rule, apply mutates mutandis to corresponding matters in respect of certificate, in Form E-I and E-II.

10. Use, Custody and Maintenance, etc. of records of certificates in Form D-  
(1) An authorised officer of Government (not being a registered dealer who purchases goods on behalf of the Government from a dealer shall furnish a certificate to the dealer in Form D prescribed in sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957:

Provided that a single certificate shall cover all such transactions of sale as prescribed in the second and third proviso of sub-rule (1) of Rule 12 of the Central Rules.

(2) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions of the certificate marked "Original" and "Duplicate" to the selling dealer.

(3)(a) A registered dealer who claims to have made a sale to government through an authorised officer of the Government (not being a registered dealer) shall, in respect of such claim, attach to his return in Form I the portion marked "Original" of the certificate received by him from such officer or shall submit the said certificate up to the time of assessment by the first assessing authority:

Provided that if such authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such certificate within the aforesaid time, that authority may allow such further time as it may permit:

Provided further that when the goods are delivered in instalments against one purchase order and a certificate in Form D covering the entire order is furnished along with the return of one period, certificates need not be furnished along with the return for subsequent period in respect of the same transaction, if reference to previous return and certificate is given in a statement furnished with subsequent return.

(b) the assessing authority may, in his discretion, also direct the selling dealer to produce for inspection the portion marked "Duplicate" in the certificate in Form D.

Explanation. - In this rule, "authorised officer of the Government" means an officer authorised under clause (b) of sub-section (4) of section 8 of the Act.

11. Authority from which form of declaration F may be obtained, use, custody and maintenance of records of such forms and matters incidental thereto. -

(1) A registered dealer who claims exemption from tax in respect of any transfer referred to in sub-section (1) of section 6A of the Act shall obtain a declaration duly filled in form F prescribed in sub-rule (5) of rule 12 of the Central Sales Tax (Registration and turnover) Rules, 1957, by the principal Officer of the other place of business or his agent or principal, as the case may be, of the transferee in the State in which the goods covered by such form are delivered.

(2) For the purposes of sub-rule (1) a registered dealer shall obtain from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer, Form F to the extent required by him on payment of a fee at the rate of Rs. 8 for every

set of 25 forms. The dealer shall pay the fee by depositing it into the Government treasury under the appropriate head of account. Where payment of the fee is made by depositing it into the Government Treasury the supply of the forms to the dealer shall be made on production of the receipt showing payment into Government treasury.

(3) Before furnishing any declaration referred to in sub-rule (5) of rule 12 of the Central Sales Tax (Registration and turnover) Rules, 1957, to the selling dealer, the purchasing dealer or the transferee, as the case may be, or any person authorised by him, shall fill in all required particulars in the form and shall affix his signature the space provided in the form for the purpose. Thereafter the counterfoil of this form shall be retained by the purchasing dealer or transferee, as the case may be and, the other two portions marked "Original" and "Duplicate" shall be made over to the selling dealer or the transferor, as the case may be.

(4) A registered dealer who claims exemption from tax in respect of any sale referred in sub-section (1) of section 6A of the Act shall, in respect of such claim attach to his returns in Form I the portion marked "Original" of the declaration in Form F received by him from the transferee in the State in which the goods covered by such form are delivered or shall submit the said declaration at any time before assessment by the first assessing authority.

(5) The selling dealer or the transferor shall also maintain both serially and chronologically a complete account in a register in Form IX in respect of all forms of declaration received by him from the transferee.

(6) The assessing authority may, in his discretion, also direct the selling dealer or the transferor to produce for inspection the portion of the declaration marked "Duplicate".

(7) No purchasing dealer or the transferee, as the case may be, shall give, nor shall a selling dealer accept any declaration except in a form obtained by the purchasing dealer or the transferee, on application, from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer and not declared obsolete and invalid by the Commissioner under sub-rule (14).

(8) Every form of declaration obtained from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer by a registered dealer shall be kept by him in a safe custody and the latter shall be personally responsible for the loss, destruction or theft of any such form or the loss of government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(9) Every registered dealer to whom any form of declaration is issued by the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer shall maintain in a register in Form VI, a true and complete account of every such form. If any such form is lost, destroyed or stolen, the dealer shall in this respect report the fact to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer immediately and make proper entries in the remarks column of the register in Form VIII and take such steps for issue of public notice of the loss, destruction or theft as the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer may direct.

(10) Any unused form of declaration in stock with a registered dealer on the date of cancellation of his certificate of registration shall be surrendered to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer.

(11) No registered dealer to whom a form of declaration has been issued by the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer shall either personally or through any other person transfer the same to another person except for the purposes of sub-rule (1).

(12) A form of declaration of which the particulars are published by the Commissioner under sub-rule (13) shall not be valid for the purpose of sub-rule (1).

(13) The Commissioner shall publish in the Official Gazette the particulars of the form of declaration which is reported under sub-rule (9) to have been lost, destroyed or stolen or which, in the opinion of the Commissioner, are likely to be misused.

(14) (a) The Commissioner may, by notification, declare that forms of declaration of a particular series, design or colour shall be deemed to be obsolete and invalid with effect from such date as may be specified in the notification.

(b) The Commissioner may furnish information in respect of forms of declaration declared obsolete and invalid under clause (a) of this sub-rule to other State Governments for publication in their Official Gazette.

(15) When a notification declaring forms of declaration of a particular series design or colour to be obsolete and invalid is published under sub-rule (14), all registered dealers shall, on or before the date with effect from which the forms are declared obsolete and invalid, surrender to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that new forms shall not be issued to a dealer until he has rendered satisfactory account of the old forms issued to him and returned and unused ones, if any, to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer.

12. Furnishing of declaration of the name of manager of business. - (1) Every dealer who is liable to pay tax under the Act and is an undivided Hindu family, or an association, club, society, firm or company or who carries on business as a guardian or trustee, or otherwise, on behalf of another person, shall furnish to the authority competent to register him under section 7 a declaration stating the name, address and other particulars of the person who shall be deemed to be the manager in relation to the business of the dealer in the State.

(2) The declaration mentioned in sub-rule (1) shall be in Form IV and shall be submitted within the time prescribed in sub-section (1) of section 7 or together with his application for registration under sub-section (1) or (2) of the said section whichever is earlier.

(3) Any statement made, return furnished, accounts or documents produced or evidence by the manager or any person authorised by him in this behalf; in course of any proceeding under the Act, shall be binding on the dealer.

(4) Whenever a new manager is appointed, the dealer shall, within one month of such appointment, furnish to the authority referred to in sub-rule (1) a revised declaration in Form III.

13. Furnishing of information relating to change in ownership or nature of business - (1) Any dealer liable to pay tax under this Act who -

- (a) disposes of his business or any part of his business whether by sale or otherwise; or
- (b) acquires any business or part of any business, whether by purchase or otherwise; or
- (c) effects any other change in the ownership or constitution of the business; or
- (d) discontinues his business or shifts his place of business; or
- (e) changes the name or nature of his business or effects any change in the classes of goods which he sells; or
- (f) starts a new business either singly or jointly with other person; or
- (g) effects any change in the particulars furnished in an application under section 7 or a declaration furnished under Rule 10.

shall within one month of the occurrence of any of the aforesaid events, inform the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer accordingly; and if any such dealer dies, his successor or legal representative shall likewise, inform the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer.

(2) A dealer or other person required by sub-rule (1) to furnish information shall furnish, in writing, full details of the date, nature and extent of the event necessitating the furnishing of information and shall also furnish such further details, if any, as the Assistant Commissioner, the Superintendent or the Assistant Superintendent may direct.

14. Application of the Jharkhand Value Added Tax Act 2005( Jharkhand Act 05, 2006) and the rules framed thereunder to certain matters and the Adopted CST (Bihar) Rules 1957. - The provisions of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and the Rules framed thereunder and the Adopted CST (Bihar) Rules 1957 shall except in so far as they relate to publication of lists of registered dealers and publication of amendments of certificate of registration, mutates mutandis apply in respect of all procedural and other matters incidental to the carrying out of the purposes of the Act for which no provision is made in these rules or in the Central Sales Tax (Registration and Turnover) Rules, 1957.

13. Penalties. - Any person contravening any provision of these rules shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing one, with a daily fine which may extent to fifty rupees for every day during which the offence continues.

14. Repeal and Savings:-

- 1. Adopted CST (Bihar) Rules 1957 is hereby repealed.
- 2. The repeal shall not;
  - (a) affect any right, title, obligation or liability already acquired, accrued or incurred for any thing done or suffered in the respect of the period immediately preceding this repeal; or
  - (b) affect any penalty, forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed rules; or
  - (c) affect any procedural and other matters incidental to the carrying out of the provisions of this rules.



FORMS PRESCRIBED UNDER THE CST JHARKHAND RULES 2006

FORM I

[See rule 6]

Form of Return

RETURN OF CENTRAL SALES TAX PAYABLE FOR THE QUARTER / MONTH/ YEAR UNDER THE  
CENTRAL SALES TAX ACT, 1956

Receipt No.....

Date of Filing.....

No. :.....

**IF YOU HAVE NO ENTRY FOR ANY BOX: INSERT "NIL".**

Name & Address of the Dealer : .....

Registration Number

--	--	--	--	--	--	--	--	--	--	--	--

Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

If you have made No "Sales and Purchases", write "NIL" in this Box.

--

Is it a Revised Return

If Yes: Receipt No. and Date of Original Return

Yes No

1.	Gross Turnover received or receivable during the period, including the State Turnovers, Branch Transfers / Sale outside the State / Consignment Sales / Export Sales, and Inter-State Sales thereof .	Rs.
2.	Deduct: Turnover under the State Law .	Rs.
3.	Balance Turnover	Rs.

Deduct :

4	Sales of goods outside the State / Consignment Sales outside the State (u/s 4 of the Act) / Branch Transfers (u/s 6A(1)) of the Act.	Rs.
5.	Sales of goods in course of Export from India: (u/s 5(1) or 5(3) of the Act) .	Rs.
6.	Less: Cash discount if any, cost of freight, delivery or installation charges; when such cost/ charges is separately charged (refer section 2 (h) of the Act) .	Rs.
7.	Less: Job work, labour & services charges for works contract; not amounting to sales, but included in the Central Turnover (refer section 2 (h) of the Act) .	Rs.
8.	Less : Central Sales Tax Amount ; collected if any ( refer proviso of section 8A (1) (a) of the Act).	Rs.
9.	Sale Price of Goods : returned by the purchaser; ( refer section) 8(A)(1)(b) of the Act).	Rs.
10.	Balance Turnover : Inter - State Sales-	Rs.

Exempt :

11	Sales of goods u/s 6(2) read with u/s 3(b) of the Act and supported with the declarations / certificates u/s 8(4) (a) of the Act , read with Rule 12 (1) and (4) of the Central Rules, but except turnover under section 9 (1) ; “proviso”, of the Act	Rs.
12.	Sales under Section 6(3) of the Act, subject to the restrictions specified in section 6(4) of the Act.	Rs.
13.	Sales of generally exempted goods, under the Sales Tax Law of the State ( refer section 8(2) (c) of the Act).	
14.	Sales of goods notified under Section 8(5) of the Act, subject to the restrictions in Section 8(4) of the Act.	Rs.
15	Sales of goods under Section 8(6) of the Act, subject to the restrictions specified in Section 8(8) of the Act and filing of declaration vide Sub-rule 11 of Rule 12 of the Central Rules.	Rs.
16	Balance Taxable turn over	Rs.

Sale Price  
Excluding Tax      Amount of  
Tax Payable

17.	Sales liable to be taxed u/s 8(1) (a) of the Act	Rs.	Rs.
18.	Sales liable to be taxed u/s 8(1) (b) of the Act	Rs.	Rs.
19.	Sales liable to be taxed u/s 8(2) (a) of the Act	Rs.	Rs.
20.	Sales liable to be taxed u/s 8(2) (b) of the Act	Rs.	Rs.
21.	Sales liable to be taxed under section; “proviso” of sub section (1) of section 9 of the Act	Rs.	Rs.
22.	Total Tax payable	Rs.	Rs.

23.	Add: Amount of interest: if any payable	Rs.
24.	Add: Amount of penalty: if any payable	Rs.
25.	Add: Amount of tax, interest and penalty : if any payable on account of filing of revised return (s)	Rs.
26.	Total Amount payable	Rs.
27.	Adjust the total Amount payable from the amount as shown and claimed in Box 38 (a) of Form in JVAT -200, of Jharkhand Value Added Rules 2006	Rs.
28.	Balance Total net Amount payable	Rs.

1. I hereby enclose the particulars of payment of tax /interest/penalty paid into the Govt. Treasury/ or the details of the particulars received from the receipt clerk of the Office.
2. I declare that the statements made and particulars furnished in and with this return are true and complete to the best of my knowledge and belief.

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.....

Date & Signature of the Receiving Authority

FORM II  
[See rule 8(6)]  
Register of forms of declaration

Receipts							Issues					
Date of receipt	Authority from whom received	Serial No. from to	Date of issue	Serial No.	Name and address of sellers to whom issued	No. and date of order in respect of which issued	Description of goods in respect of which issued	Value of the goods	Sellers cash memo/ challan no. in reference to which issued	No. and date of railway receipt, or other carriers' challan for the goods	Surrendered to (sale tax authorities )	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13



FORM III

[See rule 8(3)]

Register of declaration forms to be maintained by selling dealers

Serial No.	Date of issue by the purchasing dealers	Book No.	No. of form	Name and address of the purchaser from whom received and his Registration No.	No. and date of order, in respect of which received	Description of goods in respect of which received	Value of the goods	Sellers cashmemo/ challan no. in respect of which received	No. and date of Railway receipt or other carriers' challan for the goods	Remarks
1	2	3	4	5	6	7	8	9	10	11

FORM IV

[See rule 12]

*Declaration stating name of manager of business*

I/We..... known as .....  
..... Carrying on the business(es) known as .....  
.....at ..... and  
other places in the State of Jharkhand as  
..... And liable to pay tax under the  
Central Sales Tax Act, 1956, do hereby declare that I/Shri  
..... son of ..... (place), who  
is/am (Mention here the status or designation) ..... of  
the said concern, shall be deemed to be manager of the said business(es) at  
..... / all places within the State of Jharkhand for the purpose of the  
Act, shall at all times comply with the provisions of the said Act and the rules made  
thereunder.

Place Signature  
Date Status

Place Countersignature of person nominated  
Date Status of person nominated

1. Enter here one of the following as may be applicable -
  - (a) The guardian / trustee or on ..... behalf of .....
  - (b) A Hindu undivided family known as .....
  - (c) An association/club/or society, known as .....
  - (d) A firm known as .....
  - (e) A private limited company/co-operative society known as .....
2. The declaration shall be signed in the case of : -
  - (a) A Hindu undivided family, by its manager;
  - (b) An association, club or society, by its president or chairman and the secretary;
  - (c) A firm, by the partners having a total share of not less than 50 percent /
  - (d) A private limited company, by all its directors, or where there are no directors, by the authorised representative of the company nominated by the chairman;
  - (e) A public limited company or co-operative society, by the managing agents, or where there are no managing agents by the chairman of the board of directors and the secretary.

FORM V

[See rule 9(3)]

Register of certificates in Form E-I/E-II

Receipts								Issues					
Date of receipt	Authority from whom received	Serial No. to	Date of issue	Serial No. from to	Name and address of purchasing dealer to whom issued	No. and date of purchase order in respect of which issued	No. and date of declaration (Form C) with name of State	Description of goods in respect of which issued	Cash memo/ challan NO. in reference to which issued	Value of the goods	No. and date of railway receipt or other carriers' challan for the goods	Surrendered to sales tax authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM VI

[See rule 9 (5)]

Register of certificates in Form E-I/E-II

Serial No.	Date of issue by the selling dealer	Book No.	No. of form	Name and address of the seller from whom received and his registration number	No. and date of order in respect of which received	No. and date of declaration (Form C) with name of State	Description of goods in respect of which received	Value of goods	Seller's cash memo/ challan No. in respect of which received	No. and date of railway receipt or other carriers challan for the goods	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

FORM VII

[See rule 4]

Particulars to be mentioned in inter-State sales register

Sl. No.	Seller's invoice number and date	Serial No. of (a) Declaration Form C (b) Certificate in Form D	Name of the place and State to which goods have been dispatched	Name, address and registration no., if any of the purchasers with name of State	No. and date of the order of the purchaser	Description of the goods sold, quantity, etc.	Goods sold to registered dealers				Goods sold to unregistered dealers, or to registered dealers, for purposes other than those specified in their registration certificates	Sales Price	Amount of sales tax collected			Remarks
							For resale	For use in manufacture or processing of goods for sale	For use in mining	For generation or distribution of power			With Form C	With Form D	Without C or D	
1	2	3	4	5	6	7	8				9	10	11	12	13	14

FORM VIII

[See rule 11(9)]

Register of Forms of Declaration 'F'

Date of receipt	Authority from whom received	Serial No. from .... To .....	Date of issue	Serial No.	Name and address of purchasers / transferees to whom issued along with his RC No.	No. and date of order in respect of which issued	Description of goods in respect of which issued	Value of goods	Seller's cash memo/ challan No. in respect of which issued	No. and date of railway receipt or other carriers challan for the goods	Name of railway or ferry station or airport or roads transport company office from where the goods dispatched	Surrendered to sales tax authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM IX  
[See rule 11(5)]

Register of declaration forms to be maintained by selling dealers or transferor

Serial No.	Date of issue by the purchasing dealers / transferee	Book No.	No. of form	Name and address of purchasing dealer / transferee dealer from whom received and his RC No.	No. and date of order in respect of which issued	Value and quantity of goods	Sellers / transferees cash memo/ challan no. in respect of which received	No. and date of railway receipt or other challan for goods	Remarks
1	2	3	4	5	6	7	8	9	10

FORM X

[See rule 7(1)(d)]

*Security Bond under the Central Sales Tax Rules, 1957*

KNOW ALL MEN BY THESE PRESENTS that I/we ..... am/are ..... Held and firmly bound unto the Government of Jharkhand, exercising the executive power of the State of Jharkhand (hereinafter referred to as the government which executive shall unless excluded by or repugnant to the context, include the successors in-office and assigns including any authority appointed under section 8 of the Jharkhand Sales Tax Act, 1959) in the sum of rupees .....

[amount in figures and followed by amount in words]

(thereinafter referred to as the said sum) to be paid the Government on demand, for which payment well and truly to be made, I/We bind myself/ourselves, my/our heirs, executors and administrators and legal representatives by these presents;

AND WHEREAS the above bounden has been required by the ..... Commercial Taxes ..... Circle/Sub--Circle to furnish security for the said sum for the purpose of securing the proper payment to tax payable under this Act or for the proper custody and use of forms referred to in clause (a) of the first proviso to sub-section (2) of section 6 or sub-section (1) of section 6A or clause (a) of section (4) of section 8 of the Central Sales Tax Act, 1956 and indemnifying the Government against all loss, costs or expenses, which the Government may, in any way, suffer, sustain or pay by reason of the omission, default or failure of the above bounden or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by or prescribed under the said Act to make proper use of the registration certificate and declaration forms.

NOW the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said Act and in the manner and by the time provided by or prescribed under the said Act on demand the authority, such demand to be in writing and to be served upon the above bounden his/their heirs, executors, administrators or legal representatives or any person acting under or for him/them in the manner provided by or prescribed under the said Act and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden is held liable to pay tax under the said Act, be caused by reason of any act, omission, default, failure or insolvency of the above bounden or of any persons acting under or for him/them, then his obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

AND IT IS HEREBY FURTHER AGREED that in the event of the death/partition/disruption/dissolution/winding up or the final cessation of the liability under the Act or the rules prescribed thereunder of the establishment of the intended business to which the certificate in Form B relates and registration of the business so established under the said Act of the above boundens, this bond shall remain with authority or any officer duly authorised by him in this behalf for twelve years from occurring of any of the events aforesaid for recovering and tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above boundens or any person or persons acting under or for him/them or the above bounden's heirs, executors, administrators and legal representatives and which may not have been discovered until after the above



bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the Rules prescribed thereunder the establishment of the intended business and registration thereof under the said Act:

Provided always that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue.

IN WITNESS WHERE OF the said ..... Has hereunto set his hand [full name] this ..... Day of .....

Signed and delivered by the above

named in the presence of

Signature

1.

2.

Status

We ..... hereby declare ourselves sureties for the bounden and guarantee that he/they shall do and perform all that he/they has/have above undertaken to do and perform and in case of his/their omission, default or failure therein we hereby bind ourselves jointly and severally to forfeit to the Governor of Jharkhand exercising the executive power of the Government of the State of Jharkhand (hereinafter referred to as "the Government" which expression shall unless excluded by or repugnant to the context include his successor-in-office and assigns including any authority appointed under section 8 of the Jharkhand Sales Tax Act, 1959,) the sum of rupees ..... (amount in figures followed by amount in words) (hereinafter referred to as the said sum) in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the authority to recover any amount of tax, payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure.

And we agree that the Government may, without prejudice to any other rights or remedies of the Government recover the said sum from us, jointly and severally as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate his suretyship except upon giving to the authority six calendar months notice in writing of his intention so to do and our joint and several liability under his bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of

(1)

(2)

Signature

Permanent address

In presence of

(1)

(2)

Signature

Permanent address

This shall be signed by the proprietor of the business, if an individual, by the Karta, if an undivided family, by an authorised partner in the case of a firm; by a managing director, managing agent or principal executive officer in the case of a company or corporation: by a principal executive officer or officer-in-charge in the case of a society, club, association, department of Government or local authority.

FORM XI

(See rule 7(4)]

*Memorandum of appeal against an order of security deposit under sub-section (3H) of section 7 of the Central Sales Tax Act, 1956*

Appeal No. .... of.....

Period to which the appeal relates .....

Date of receipt by the appellate authority .....

Initials of the appellate authority.....

To

The ..... of Commercial Taxes,

..... Circle/ Sub-circle,

I ....., son of ..... hereby prefer this

(full name)

(full name)

..... appeal against the order, dated ..... passed by ..... and furnish the following particulars for that purpose:

1. Name and address of the dealer
2. Name and Style of the business
3. Status of the dealer

(Write here individual, undivided Hindu family, firm, company, corporation, association, society, club, local authority, Government department, etc., as the case may be)

4. Registration No.
5. Location of the place of business
6. Address to which communication should ordinarily, be despatched (to be filled up only if this is different from the address mentioned in item 1) -

- (a) Mohalla / Road
- (b) Village / Town
- (c) Post Office
- (d) Police Station
- (e) Sub-division

7. Period to which appeal relates
8. Date of service of demand notice
9. Details of turnover and tax assessed for the year

As determined by

As admitted by

Assessing authority

the appellant

- (a) Gross turnover
- (b) Taxable turnover
- (c) Total amount of security/additional security demanded
- (d) Total amount of tax assessed or reassessed during the year

10. Amount in dispute -

- (a) Tax

- (b) Security/additional security
11. List of papers and documents filed -
- (a) Challan No..... date ..... For Rs..... Showing deposit of fee payable on this memorandum of appeal
- (b) Certified copy of the order appealed against, together with the notice of demand
- (c) Challan No..... date ..... for Rs..... Showing deposit of security/additional security amount or proof of deposit of security by other means as mentioned in 8A (4)
- (d) Three extra copies of this memorandum
12. Statement of facts of the case and prayer -
- (a) The facts of the case are as follows: -
- (b) The points at issue are as follows: -
- (c) Grounds of appeal are as follows: -
- (d) Relief sought is as follows: -

#### VERIFICATION

I do hereby declare that above particulars and statements are correct and complete to the best of my knowledge and belief.

Place .....

Signature

Date

Status

#### ACKNOWLEDGEMENT

Received from ..... Memorandum of appeal in form ..... For the period ..... Together with/without the papers and documents specified in item 11 of the memorandum of appeal.

The appeal number allotted is ..... of .....

Signature

Designation

The memorandum shall be signed by the proprietor of the business, if an individual; by the karta, if an undivided family; by an authorised partner in the case of a firm; by a managing director, managing agent or principal executive officer or officer-in-charge in the case of a society, club, association, department of Government or local authority or by the manager, declared under rule 10.

(File No.VAT/Vividh/4/2003)

By the Order of the Governor of Jharkhand,

(Alka Tiwari)  
Secretary-cum-Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi

