

# THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957<sup>1</sup>

*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);

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

<sup>3</sup>[(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;

<sup>2</sup>[(cc) 'prescribed authority' means the authority empowered by the Central Government under <sup>4</sup>[sub-section (2) of section 9], or the authority prescribed by a State Government under clause (e) of sub-section (4) of section 13, as the case may be;]

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

(e) 'warehouse' means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

3. **Certificate of registration.**—(1) An application for registration under section 7 shall be made by a dealer to the notified authority in Form A and shall be—

(a) signed by the proprietor of the business, or, in the case of a firm, by one of its partners, or, in the case of a Hindu undivided family, by the karta or manager of the family, or, in the case of a company by a director, managing agent or principal officer thereof, or, in the case of a Government, by an officer duly authorised by that Government, or, in the case of any other association of individuals by the principal officer managing the business, and

(b) verified in the manner provided in the said form.

1. *Vide* S.R.O. 644, dated 28th February, 1957, published in Gazette of India, Extra., Pt. II, Sec. 3, dated 28th February, 1957.

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

3. *Ins.* by G.S.R. 26 (E), dated 1st February, 1974.

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

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

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

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

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

<sup>1</sup>[(3) A fee of <sup>2</sup>[rupees twenty-five] shall be payable in respect of every application for registration under sub-rule (1) or sub-rule (P) and such fee may be paid in the form of court-fee stamps/local revenue stamps (for Union Territory of Goa, Daman and Diu.)]

5. (1) When the notified authority is satisfied, after making such enquiry as it thinks necessary, that the particulars contained in the application are correct and complete <sup>1</sup>[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.

<sup>1</sup>[(2) When the said authority is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred to in sub-rule (3) of rule 4 has not been paid, he shall reject the application for reasons to be recorded in writing:

Provided that before the application is rejected, the applicant shall be given an opportunity of being heard in the matter and, as the case may be, or correcting and completing the said particulars or complying with the requirements of sub-rule (3) of rule 4.]

6. The certificate of registration granted under sub-rule (1) of rule 5 shall be kept at the principal place of business mentioned in such certificate and a copy of such certificate granted under the said sub-rule shall be kept at every place of business within the State other than the principal place of business, mentioned in certificate.

7. (1) Where a dealer desires the certificates of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the notified authority setting out the specific matters in respect of which he desires such amendment and the reasons therefor, together with the certificate of registration and the copies thereof, if any, granted to him; and such authority may, if satisfied with the reasons given, make such amendments as it thinks necessary, in the certificate of registration and the copies thereof, if any, granted to him.

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1. Ins. by S.R.O. 896, dated 23rd September, 1957 (w.e.f. 1-10-1958).

2. Subs. by G.S.R. 395, dated 14th April, 1987 (w.e.f. 14-4-1987).

(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.

<sup>1</sup>[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 <sup>2</sup>[rupees five] obtain a duplicate copy of such certificate.

<sup>3</sup>[(2) The fee payable under sub-rule (1) shall be paid in the form of court-fee stamps.]

<sup>3</sup>[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.

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

<sup>5</sup>[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 <sup>6</sup>[31st December, 1979] with suitable modifications:]]

1. Subs. by S.R.O. 3613, dated 16th November, 1957.
2. Subs. by G.S.R. 395 (E), dated 14th April, 1987.
3. Ins. by S.R.O. 896, dated 23rd September, 1957 (w.e.f. 1-10-1958).
4. Subs. by S.R.O. 896, dated 23rd September, 1957 (w.e.f. 1-10-1958).
5. Subs. by G.S.R. 962 (E), dated 30th December, 1976.
6. Subs. by G.S.R. 603 (E), dated 30th December, 1977.

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

<sup>2</sup>[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.]

<sup>3</sup>[(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 <sup>3</sup>[in Form G] to the notified authority from whom the said form was obtained, for such sum as the said authority may have 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:]

<sup>4</sup>[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.]

<sup>3</sup>[(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.....”]

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

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

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1. Ins. by S.R.O. 2017, dated 4th November, 1968 and omitted by G.S.R. 695 (E), dated 20th November, 1998 (w.e.f. 21-11-1998).
  2. Subs. by G.S.R. 588(E), dated 16th September, 2005, for second and third provisos (w.e.f. 1-10-2005). The second and third provisos, before substitution, stood as under:  
Provided further that a single declaration may cover all transactions of sale which take place in one financial year between the same two dealers.  
Provided also that where, in the case of any transaction of sale, the delivery of goods is spread over to different financial years it shall be necessary to furnish a separate declaration or certificate in respect of goods delivered in each financial year.
  3. Subs. by S.R.O. 2017, dated 4th November, 1968 (w.e.f. 1-12-1968).
  4. Ins. by G.S.R. 597(E), dated 30th December, 1975.
  5. Ins. by S.R.O. 896, dated 23rd September, 1958 (w.e.f. 1-10-1958) (also see S.R.O. 2017, dated 4th November, 1968).
  6. Ins. by G.S.R. 56 (E), dated 9th February, 1973 (w.e.f. 1-4-1973).

<sup>1</sup>[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, <sup>2</sup>[1980] with suitable modifications.]

<sup>3</sup>[(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.]

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

<sup>5</sup>[(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.]

<sup>3</sup>[(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 E I or Form E II]:

<sup>6</sup>[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:]

<sup>1</sup>[Provided further that in the case of a company <sup>7</sup>[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

1. Ins. by G.S.R. 519(E), dated 13th December, 1973.
2. Subs. by Notification No. F. 28/53/73 ST, dated 1st February, 1974.
3. Ins. by G.S.R. 56(E), dated 9th February, 1973 (w.e.f. 1-4-1973).
4. Ins. by G.S.R. 26(E), dated 1st February, 1974.
5. Subs. by G.S.R. 588(E), dated 16th September, 2005 (w.e.f. 1-10-2005).
6. Subs. by G.S.R. 26(E), dated 1st February, 1974.
7. Ins. by S.R.O. 896, dated 23rd September, 1958 (w.e.f. 1-10-1958).

by the Board of Directors of the company, to authenticate any document on behalf of such company.]

<sup>1</sup>[(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) <sup>2</sup>[(a)] The provisions of <sup>3</sup>[\*\*\*] sub-rule (2) and sub-rule (3) shall, with necessary modifications, apply to the declaration in Form F or the certificate in Form E I or Form E II.

<sup>4</sup>[(b) The provisions of the second and third provisos to sub-rule (1) shall, with necessary modifications, apply to certificates in Form E I or Form E II.]

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

<sup>6</sup>[\*\*\*]

<sup>5</sup>[(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.]

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

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

<sup>1</sup>[(12) If any person commits a breach of any of these rules, he shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.]

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

2. Renumbered by G.S.R. 395 (E), dated 14th April, 1987.

3. Omitted by G.S.R. 640, dated 23rd April, 1979.

4. Ins. by G.S.R. 395 (E), dated 14th April, 1987.

5. Subs. by G.S.R. 469 (E), dated 14th July, 2005 "*Prescription of goods for certain purposes.—(a) A dealer may in support of his claim that he is not liable to pay tax under this Act in respect of any sale of goods on the ground that the sale of such goods is a sale in the course of export of these goods out of the territory of India within the meaning of sub-section (3) of section 5, furnish to the prescribed authority a certificate in Form H duly filled and signed by the exporter along with the evidence of export of such goods.*" (w.e.f. 14-7-2005).

6. Proviso ins. by G.S.R. 36 (E), dated 16th January, 2003 (w.e.f. 16-1-2003) and omitted by G.S.R. 431 (E), dated 23rd May, 2003 (w.e.f. 23-5-2003).

7. Subs. by G.S.R. 374 (E), dated 7th June, 2005, for sub-rule "(11) The dealer, selling goods in the course of inter-State trade or commerce to a registered dealer under sub-section (6) or under sub-section (8) of section 8 or under sub-section (1) of section 5 of the Central Sales Tax Act, 1956 read with section 76A of the Customs Act, 1962 (52 of 1962), shall furnish a declaration for the purposes of sub-section (8) of the said section 8 in Form I duly countersigned and certified by the Authority specified by the Central Government authorising the establishment of the unit in the Special Economic Zone (notified under section 76A of the Customs Act, 1962 (52 of 1962) that the sale of goods is for the purpose of establishing a unit in such Zone." (w.e.f. 7-6-2005).

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

**FORMS**  
**FORM A**  
(See rule 3)

**APPLICATION FOR REGISTRATION UNDER SECTION 7(1)/7(2) OF  
THE CENTRAL SALES TAX ACT, 1956**

To

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

1. Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.
2. Status or relationship of the person who makes this application. (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business).
3. Name of the principal place of business in the said State and address thereof.
4. Name(s) of the other place(s) in the said State in which business is carried on and address of every such place.
5. Complete list of the warehouses in the said State in which the goods relating to the business are warehoused and address of every such warehouse.
6. List of the places of business in each of the other States together with the address of every such place (if separate application for registration has been made, or separate registration obtained under the Central Sales Tax, Act, 1956 in respect of any such place of business, particulars thereof should be given in detail).
7. The business is:—
  - wholly
  - mainly
  - partly
  - partly
  - partly
8. Particulars relating to registration, licence, permission, etc., issued under any law for the time being in force, of the dealer.
9. We are member of \*.....

- 10. We keep our accounts in..... language and script.
- 11. †Name(s) and address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business together with their age, father's name, etc.

Sl No.	Name in full	Father's/ Husband's name	Age	Extent of interest in the business	Present address	Permanent address	Signature**	Signature and address of witness attesting signature in col 8**
2	3	4	5	6	7	8	9	

- 12. Business in the respect of which this application is made, was first started on.....
- 13. The first sale in the course of inter-State trade was effected on.....
- 14. We observe the \$ ..... calendar and for purposes of accounts our year runs from the (English date)# ..... day of ..... (Indian date)# ..... day of ..... to the English date/ Indian date ..... day of .....
- 15. We make up our accounts of sales to date at the end of every month/quarter/half year/year.
- [16. The following goods or classes of goods are purchased by the dealer in the course of inter-State trade or commerce for—
  - (a) resale .....
  - (b) use in the manufacture or process of goods for sale .....
  - (c) use in mining .....
  - (d) use in the generation or distribution of electricity or any other form of power.
  - (e) use in the packing of goods for sale/resale.]
- 17. We manufacture, process, or extract in mining the following classes of goods or generate or distribute the following form of power, namely:—
- 18. The above statements are true to the best of my knowledge and belief.

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

Name of the Applicant in full .....

Signature .....

Status in relation to the dealer

\* Here enter the name of the Chamber of Commerce, Trade Association or commercial body, of which the dealer is member.

† To be filled in if the applicant is not a company.

\*\*\* Signature of each of the persons concerned should be obtained and attested.

\$ Enter here English, Bengali, Fasli, Hijra, Marwari or other calendar followed.

# In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English calendar.

### FORM B

[See rule 5(1)]

### CERTIFICATE OF REGISTRATION

No. .... (Central)

This is to certify that ..... whose principal place of business within the State of ..... is situated at ..... has been registered as a dealer under section 7(1)/ 7(2) of the Central Sales Tax Act, 1956.

The business is:

wholly \*

mainly

partly

partly

partly

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

(a) for re-sale

(b) for use in manufacture or processing of goods for sale

(c) for use in mining

(d) for use in the generation or distribution of electricity or any other form of power

(e) for use in the packing of goods for sale/resale.

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

The dealer's year for the purpose of accounts runs from ..... day of ..... to the ..... day of .....

The dealer has no additional place of business/has additional place(s) of business as stated below:

- (a) in the State of registration
- (b) in other States.

The dealer keeps warehouses at the following places within the State of registration:—

- (1)
- (2)
- (3)

This certificate is valid from ..... until cancelled.

Signed .....  
(Notified authority)

Date                      (Seal)

Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering, *etc.*, or any combination of two or more of them.

COUNTERFOIL

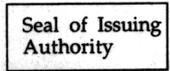
THE CENTRAL SALES TAX  
(REGISTRATION AND TURNOVER)  
RULES, 1957

FORM C

FORM OF DECLARATION

[See rule 12(1)]

Name of issuing State .....  
Office of issue .....  
Date of issue .....  
Name of the purchasing dealer to whom issued along  
with his Registration Certificate  
No. ....  
Date from which registration is valid .....  
Serial No. ....



To  
\*(Seller)

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

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

use in generation/distribution of power

- 1. Ins. by S.R.O. 896, dated 23rd September, 1958 (w.e.f. 1-10-1958).
- 2. Ins. by G.S.R. 962 (E), dated 30th December, 1976.

DUPLICATE

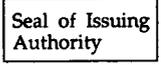
THE CENTRAL SALES TAX  
(REGISTRATION AND TURNOVER)  
RULES, 1957

FORM C

FORM OF DECLARATION

[See rule 12(1)]

Name of issuing State .....  
Office of issue .....  
Date of issue .....  
Name of the purchasing dealer to whom issued  
alongwith his Registration Certificate  
No. ....  
Date from which registration is valid.....  
Serial No. ....



To  
\*(Seller)

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

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

use in generation/distribution of power

- 1. Ins. by S.R.O. 896, dated 23rd September, 1958 (w.e.f. 1-10-1958).
- 2. Ins. by G.S.R. 962 (E), dated 30th December, 1976.

ORIGINAL

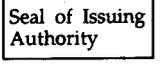
THE CENTRAL SALES TAX  
(REGISTRATION AND TURNOVER)  
RULES, 1957

FORM C

FORM OF DECLARATION

[See rule 12(1)]

Name of issuing State.....  
Office of issue.....  
Date of issue.....  
Name of the purchasing dealer to whom issued  
alongwith his Registration Certificate  
No.....  
Date from which registration is valid.....  
Serial No. ....



To  
\*(Seller)

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

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

use in generation/distribution of power

- 1. Ins. by S.R.O. 896, dated 23rd September, 1958 (w.e.f. 1-10-1958).
- 2. Ins. by G.S.R. 962 (E), dated 30th December, 1976.

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

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

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

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

(Signature)

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

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

\*\* Strike out whichever is not applicable.

\*\*\* Particulars of Bill/Cash Memo/Challan

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

Amount.....

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

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

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

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

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

(Signature)

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

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

\*\* Strike out whichever is not applicable.

\*\*\* Particulars of Bill/Cash Memo/Challan

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

Amount.....

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

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

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

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

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

(Signature)

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

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

\*\* Strike out whichever is not applicable.

\*\*\* Particulars of Bill/Cash Memo/Challan

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

Amount.....

(Note.—To be furnished to the prescribed authority in accordance with the rules framed under section 13 (4) (e) by the appropriate State Government.)

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

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

**COUNTERFOIL**

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

**FORM D**

**FORM OF CERTIFICATE FOR MAKING  
GOVERNMENT PURCHASES**

[See rule 12(1)]

(To be used when making purchases by Government  
not being a registered dealer)

Central Government/Name of the State Government  
.....

Name of Issuing Ministry/Department.....

Name and address of office of issue.  
.....

To

\*(Seller)  
.....

Certified that the goods

\*\* Ordered for in or purchase Order No.

dated .....

\_\_\_\_\_ purchased from you as per bill/Cash Memo stated below\*\*\*

supplied under your Challan No.

dated.....

**DUPLICATE**

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

**FORM D**

**FORM OF CERTIFICATE FOR MAKING  
GOVERNMENT PURCHASES**

[See rule 12(1)]

(To be used when making purchases by Government  
not being a registered dealer)

Central Government/Name of the State Government  
.....

Name of Issuing Ministry/Department.

Name and address of office of issue..  
.....

To

\*(Seller)  
.....

Certified that the goods

\*\* Ordered for in or purchase Order No..

dated.....

\_\_\_\_\_ purchased from you as per bill/Cash Memo stated below\*\*\*

supplied under your Challan No.

dated.....

**ORIGINAL**

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

**FORM D**

**FORM OF CERTIFICATE OF MAKING  
GOVERNMENT PURCHASES**

[See rule 12(1)]

(To be used when making purchases by Government  
not being a registered dealer)

Central Government/Name of the State Government  
.....

Name of Issuing Ministry/Department .....

Name and address of office of issue  
.....

To

\*(Seller)  
.....

Certified that the goods

\*\*Ordered for in or purchase Order No..

dated .....

\_\_\_\_\_ purchased from you as per bill/Cash Memo stated below\*\*\*

supplied under your Challan No..

dated .....

Form D

are purchased by or on behalf of the Government of.....

Date..... Signature.....

Designation of the Authorised Officer of the Government

Seal of The Duly Authorised Officer of the Government

Date.....No.....Amount.....

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

\*\*Strike out whichever is not applicable. \_

\*\*\* Particulars of Bill/Cash Memo

(Note.—To be retained by the authorised officer.)]

Form D

are purchased by or on behalf of the Government of.....

Date..... Signature.....

Designation of the Authorised Officer of the Government

Seal of the Duly Authorised Officer of the Government

Date..... No.....Amount.....

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

\*\*Strike out whichever is not applicable.

\*\*\*Particulars of Bill/Cash Memo

(Note.—To be retained by the selling dealer.)]

Form D

are purchased by or on behalf of the Government of.....

Date.....Signature .....

Designation of the Authorised Officer of the Government

Seal of the Duly Authorised Officer of the Government

Date .....No.....Amount.....

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

\*\*Strike out whichever is not applicable.

\*\*\*Particulars of Bill/Cash Memo

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

COUNTERFOIL

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

<sup>1</sup>[FORM E I

<sup>1</sup>[CERTIFICATE UNDER SUB-SECTION (2)  
OF SECTION 6]

[See rule 12(4)]

Name of State.....

Serial No.....

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 8(b)].

A. Name of the selling dealer

B. (i) Name of the purchasing dealer

(ii) Address (with State)

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

DUPLICATE

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

<sup>1</sup>[FORM E I

<sup>1</sup>[CERTIFICATE UNDER SUB-SECTION (2)  
OF SECTION 6]

[See rule 12(4)]

Name of State.....

Serial No.....

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 8(b)].

A. Name of the selling dealer

B. (i) Name of the purchasing dealer

(ii) Address (with State)

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

ORIGINAL

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

<sup>1</sup>[FORM E I

[CERTIFICATE UNDER SUB-SECTION (2)  
OF SECTION 6]

[See rule 12(4)]

Name of State.....

Serial No.....

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 8(b)].

A. Name of the selling dealer

B. (i) Name of the purchasing dealer

(ii) Address (with State)

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

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

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

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

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

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

D. (i) Invoice No. and date

D. (i) Invoice No. and date

Invoice No. and date

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

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

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

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

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

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

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

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

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

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

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

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

I/We further certify that (i) I/we will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) <sup>1</sup>[or in pursuance to any exemption or concession granted under sub-section (5)] of

I/We further certify that (i) I/we will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) <sup>1</sup>[or in pursuance to any exemption or concession granted under sub-section (5)] of

I/We further certify that (i) I/we will pay/have paid tax under the Act or (ii) no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) <sup>1</sup>[or in pursuance to any exemption or concession granted under sub-section (5)] of

section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of .....

<sup>1</sup>[The above statement are true to the best of my knowledge and belief.]

(Signature)

(Name of the person signing the certificate)

(Place)

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

Dated.....

Address (with name of the State).....

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

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

section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of.....

<sup>1</sup>[The above statements are true to the best of my knowledge and belief.]

(Signature)

(Name of the person signing the certificate)

(Place)

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

Dated .....

Address (with name of the State).....

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

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

section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of.....

<sup>1</sup>[The above statements are true to the best of my knowledge and belief.]

(Signature)

(Name of the person signing the certificate)

(Place)

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

Dated .....

Address (with name of the State).....

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

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

1. Subs. by G.S.R. 56 (E), dated 9th February, 1973 (w.e.f 1-4-1973).  
2. Ins. by G.S.R. 597 (E), dated 30th December, 1975.

COUNTERFOIL

THE CENTRAL SALES TAX  
REGISTRATION AND TURNOVER)  
RULES, 1957

DUPLICATE

THE CENTRAL SALES TAX  
REGISTRATION AND TURNOVER)  
RULES, 1957

ORIGINAL

THE CENTRAL SALES TAX  
REGISTRATION AND TURNOVER)  
RULES, 1957

Name of the State

Name of the State.

Name of the State.....

Serial No.....

Serial No.....

Serial No.....

<sup>1</sup>[FORM E II

<sup>1</sup>[FORM E II

<sup>1</sup>[FORM E II

CERTIFICATE UNDER SUB-SECTION (2)  
OF SECTION 6

CERTIFICATE UNDER SUB-SECTION (2)  
OF SECTION 6

CERTIFICATE UNDER SUB-SECTION (2)  
OF SECTION 6

<sup>2</sup>[See rule 12(4)]

<sup>2</sup>[See rule 12(4)]

<sup>2</sup>[See rule 12(4)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2)(a) or second or subsequent transferor in the series of sales referred to in section 6(2)(b)].

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2) (a) or second or subsequent transferor in the series of sales referred to in section 6(2)(b)].

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2)(a) or second or subsequent transferor in the series of sales referred to in section 6(2) (b)].

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

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

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

B. (i) Name of the purchasing dealer.

B. (i) Name of the purchasing dealer.

B. (i) Name of the purchasing dealer.

(ii) Address (with name of State).

(ii) Address (with name of State).

(ii) Address (with name of State)

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

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

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

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

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

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

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

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

D Invoice No. and date.

D. Invoice No. and date.

D. (i) Invoice No. and date.....

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

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

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

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

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

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

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

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

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

I/We the selling dealers do certify that :—

I/We the selling dealers do certify that:—

I/We the selling dealers do certify that :—

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

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

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

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

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

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

(c) the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) <sup>1</sup>[or in pursuance to any exemption or concession granted under sub-section (5) of section 8.

(c) the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods of (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) <sup>1</sup>[or in pursuance to any exemption or concession granted under sub-section (5)] of section 8.

(c) the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (iii) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2A) <sup>1</sup>[or in pursuance to any exemption or concession granted under sub-section (5)] of section 8.

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

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

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

(Signature)

(Signature)

(Signature)

(Name of the person signing the certificate)

(Name of the person signing the certificate)

(Name of the person signing the certificate)

(Place)

(Place)

(Place)

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

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

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

Dated.....

Dated.....

Dated .....

Address (with name of the State).....

Address (with name of the State).....

Address (with name of the State).....

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

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

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

<sup>2</sup>[Explanation.—(1) in this Form, 'transferor' means any person who effects a sale in the mode referred to in clause (b) of section 3]

<sup>2</sup>[Explanation.—(1) In this Form, 'transferor' means any person who effects a sale in the mode referred to in clause (b) of section 3.]

<sup>2</sup>[Explanation.—(1) In this Form, 'transferor' means any person who effects a sale in the mode referred to in clause (b) of section 3.

<sup>3</sup>[Explanation.—(2) In this form, item D (iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6.]

<sup>3</sup>[Explanation.—(2) In this form, item D (iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6.]

<sup>3</sup>[Explanation.—(2) In this form, item D (iii) shall not be applicable in cases covered by the second proviso to sub-section (2) of section 6.

1. Ins. by G.S.R. 395 (E), dated 14th April, 1987.  
 2. Subs. by G.S.R. 56 (E), dated 9th February, 1973 (w.e.f. 1-4-1973).  
 3. Ins. by G.S.R. 597 (E), dated 30th December, 1975.

COUNTERFOIL

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

<sup>1</sup>[FORM F

FORM OF DECLARATION TO BE ISSUED  
BY THE TRANSFEREE

[See rule 12(5)]

Serial No.....  
Name of the issuing State .....  
Office of issue.....  
Date of issue.....  
Name and address of the person to whom issued  
alongwith his Registration Certificate No.....  
Date from which registration is valid.....

Seal of Issuing  
Authority

To  
.....(Transferor)  
Registration Certificate No. of the Transferor.  
.....

Certified that the goods transferred to me/us as per  
details below have been received and duly account  
for.

Description of the goods sent.....  
Quantity or weight.....  
Value of the goods.....  
Number and date of invoice <sup>2</sup>[or challan or any other  
documents under which goods were sent.]

- 1. Ins. by G.S.R. 56 (E), dated 9th February, 1973 (w.e.f. 1-4-1973).
- 2. Ins. by G.S.R. 519 (E), dated 13th December, 1973.

DUPLICATE

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

<sup>1</sup>[FORM F

FORM OF DECLARATION TO BE ISSUED  
BY THE TRANSFEREE

[See rule 12 (5)]

Serial No.....  
Name of the issuing State.....  
Office of issue.....  
Date of issue.....  
Name and address of the person to whom issued  
alongwith his Registration Certificate No.....  
Date from which registration is valid.....

Seal of Issuing  
Authority

To  
.....(Transferor)  
Registration Certificate No. of the Transferor.  
.....

Certified that the goods transferred to me/us as per  
details below have been received and duly account  
for.

Description of the goods sent.....  
Quantity or weight.....  
Value of the goods.....  
Number and date of invoice <sup>2</sup>[or challan or any other  
documents under which goods were sent.]

ORIGINAL

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

<sup>1</sup>[FORM F

FORM OF DECLARATION TO BE ISSUED  
BY THE TRANSFEREE

[See rule 12 (5)]

Serial No.....  
Name of the issuing State.....  
Office of issue.....  
Date of issue.....  
Name and address of the person to whom issued  
alongwith his Registration Certificate No.....  
Date from which registration is valid.....

Seal of Issuing  
Authority

To  
.....(Transferor)  
Registration Certificate No. of the Transferor.....  
.....

Certified that the goods transferred to me/us as per  
details below have been received and duly account  
for.

Description of the goods sent.....  
Quantity or weight.....  
Value of the goods.....  
Number and date of invoice <sup>2</sup>[or challan or any other  
documents under which goods were sent.]

Form F

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's office from where the goods were despatched ..... No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other documents indicating the means of transport .....

Date on which delivery was taken by the transferee.....

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

(Signature)

(Name of the person signing the declaration)

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

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

Date .....

\*Strike out whichever is not applicable.

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

Form F

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's office from where the goods were despatched

No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other documents indicating the means of transport.....

Date on which delivery was taken by the transfer.....

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

(Signature)

(Name of the person signing the declaration)

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

\*(Status of the person signing the declaration in relation to the transferor)

Date.....

\*Strike out whichever is not applicable.

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

Form F

Name of Railway, Steamer or Ferry Station or Air Port or Post Office or Road Transport Company's office from where the goods were despatched

No. and date of Railway Receipt or Postal Receipt or Goods Receipt with trip sheet of lorry or any other documents indicating the means of transport.....

Date on which delivery was taken by the transferee.....

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

(Signature)

(Name of the person signing the declaration)

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

\*(Status of the person signing the declaration in relation to the transferor)

Date.....

\*Strike out whichever is not applicable.

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

**FORM G**  
**FORM OF INDEMNITY BOND**

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

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

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

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

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

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

Sl. Nr	No. of Bill/ Invoice/ Challan	Date	Description of Goods	Quantity	Amount
--------	-------------------------------	------	----------------------	----------	--------

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

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 <sup>1</sup>[whenever called upon to do so by the assessing authority.]

SCHEDULE

(Give details of properties mortgaged/charged)

AND THESE PRESENTS ALSO WITNESSETH THAT the liability of the Obligor hereunder shall not be impaired or / discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government, or by reason of any change in the <sup>1</sup>[constitution of the Obligor in cases where the Obligor is not an individual.

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

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

Signed by the above named Obligor

In presence of :

- 1.
- 2.

(Obligor's signature)

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

In presence of

- 2.

.....  
Name and Designation of the Officer

\* Strike out which is not applicable.

COUNTERFOIL

THE CENTRAL SALES TAX  
REGISTRATION AND TURNOVER)  
RULES, 1957

{FORM H

CERTIFICATE OF EXPORT

[See rule 12(10)]

Sl. No..

Seal of the  
Issuing Authority

Name of issuing State

Office of issue

Date of issue

Name and complete address of  
the exporter Registration No. of  
the exporter under the Central  
Sales Tax Act, 1956, if any.

To

(Name and complete address of the seller)

Sales tax registration number of the seller

(a) under the relevant State sale tax law

(b) under the Central Sales Tax Act, 1956

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

DUPLICATE

THE CENTRAL SALES TAX  
REGISTRATION AND TURNOVER)  
RULES, 1957

{FORM H

CERTIFICATE OF EXPORT

[See rule 12(10)]

Sl No. ....

Seal of the  
Issuing Authority

Name of issuing State

Office of issue

Date of Issue

Name and complete address of  
the exporter Registration No. of  
the exporter under the Central  
Sales Tax Act, 1956, if any.

To

(Name and complete address of the seller)

Sales tax registration number of the seller

(a) under the relevant State sale tax law

(b) under the Central Sales Tax Act, 1956

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

ORIGINAL

THE CENTRAL SALES TAX  
REGISTRATION AND TURNOVER)  
RULES, 1957

{FORM H

CERTIFICATE OF EXPORT

[See rule 12(10)]

No..

Seal of the  
Issuing Authority

Name of issuing State

Office of issue

Date of issue

Name and complete address of  
the exporter Registration No. of  
the exporter under the Central  
Sales Tax Act, 1956, if any.

To

(Name and complete address of the seller)

Sales tax registration number of the seller

(a) under the relevant State sale tax law.

(b) under the Central Sales Tax Act, 1956.

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

as per bill/cash memo/challan No..... dated..... for Rs..... have been sold by me/us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No..... dated..... for or in relation to such export.

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

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

#### THE SCHEDULE

##### A—Particular of goods

- (1) Description of goods
- (2) Quantity of goods

##### B—Details regarding export

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

as per bill/cash memo/challan No..... dated..... for Rs..... have been sold by me/us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No..... dated..... for or in relation to such export.

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

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

#### THE SCHEDULE

##### A—Particular of goods

- (1) Description of goods
- (2) Quantity of goods

##### B—Details regarding export

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

as per bill/cash memo/challan No..... dated..... for Rs..... have been sold by me/us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No..... dated..... for or in relation to such export.

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

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

#### THE SCHEDULE

##### A—Particular of goods

- (1) Description of goods
- (2) Quantity of goods

##### B—Details regarding export

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

- (5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicles record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).
- (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

*Verification*

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

Signature with date.....

Name of the person signing the certificate

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

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

- (5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).
- (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

*Verification*

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

Signature with date.....

Name of the person signing the certificate.

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

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

- (5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed).
- (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

*Verification*

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

Signature with date.....

Name of the person signing the certificate.....

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

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

**1/ COUNTERFOIL**  
**THE CENTRAL SALES TAX**  
**(REGISTRATION AND TURNOVER)**  
**RULES, 1957**

**FORM I**  
[See rule 12 (11)]

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

**FORM I**  
[See rule 12 (11)]

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

**FORM I**  
[See rule 12 (11)]

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

Date of Issue..

Details of the SEZ dealer, to whom issued

- (a) Name and Address.....  
.....
- (b) Number and Date of Registration under the  
Central Sales Tax Act, 1956 (74 of 1956)  
.....
- (c) Number and Date of Registration No.  
issued by the Development Commissioner,  
SEZ concerned, along with details of  
goods specified in the Certificate of  
Registration.....  
.....

Seal of the  
Issuing Authority

Serial No.....  
Issuing Authority..

Date of Issue.

Details of the SEZ dealer, to whom issued

- (a) Name and Address.....  
.....
- (b) Number and Date of Registration under the  
Central Sales Tax Act, 1956 (74 of 1956)  
.....
- (c) Number and Date of Registration No.  
issued by the Development Commissioner,  
SEZ concerned, along with details of  
goods specified in the Certificate of  
Registration.....  
.....

Seal of the  
Issuing Authority

Serial No.....  
Issuing Authority..

Date of Issue.....

Details of the SEZ dealer, to whom issued

- (a) Name and Address.....  
.....
- (b) Number and Date of Registration under the  
Central Sales Tax Act, 1956 (74 of 1956)  
.....
- (c) Number and Date of Registration No.  
issued by the Development Commissioner,  
SEZ concerned, along with details of  
goods specified in the Certificate of  
Registration.....  
.....

Seal of the  
Issuing Authority

To

To

To

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

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

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

Certified that the goods

Certified that the goods

Certified that the goods

\*[ordered for in our Purchased Order Number .....Dated..... and supplied by you as per your Bill/Cash Memo/Challan] Number.....Dated.....for an amount of Rs. .... are for the purposes specified under sub-section (6) of section 8 of the Central Sales Tax Act, 1956.

\*[ordered for in our Purchased Order Number .....Dated..... and supplied by you as per your Bill/Cash Memo/Challan] Number.....Dated.....for an amount of Rs. .... are for the purposes specified under sub-section (6) of section 8 of the Central Sales Tax Act, 1956.

\*[ordered for in our Purchased Order Number .....Dated..... and supplied by you as per your Bill/Cash Memo/Challan] Number.....Dated.....for an amount of Rs. .... are for the purposes specified under sub-section (6) of section 8 of the Central Sales Tax Act, 1956.

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

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

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

(Signature)

(Signature)

(Signature)

Name of the person signing the Declaration, on behalf of the SEZ dealer.....

Name of the person signing the Declaration, on behalf of the SEZ dealer.....

Name of the person signing the Declaration, on behalf of the SEZ dealer.....

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

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

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

\*Strike out, whichever is not applicable.

\*Strike out, whichever is not applicable.

\*Strike out, whichever is not applicable.

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

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

(Note.—To be furnished to the prescribed authority.)

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

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

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

**FORM J**  
**FORM OF CERTIFICATE FOR CLAIMING**  
**EXEMPTION UNDER SECTION 6(4)**

**FORM J**  
**FORM OF CERTIFICATE FOR CLAIMING**  
**EXEMPTION UNDER SECTION 6(4)**

**FORM J**  
**FORM OF CERTIFICATE FOR CLAIMING**  
**EXEMPTION UNDER SECTION 6(4)**

[See rule 12 (11A)]

[See rule 12 (11A)]

[See rule 12 (11A)]

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

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

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

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

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

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

Country to which the purchaser belongs.....

Country to which the purchaser belongs.....

Country to which the purchaser belongs.....

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

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

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

..... \*(seller)

To,  
..... \*(seller)

To,  
..... \*(seller)

Certified that the goods

Certified that the goods

Certified that the goods

\*\* ordered for in or purchase order No. ....  
dated.....

\*\* ordered for in or purchase order No. ....  
dated.....

\*\* ordered for in or purchase order No. ....  
dated.....

purchased from you as per bill/cash memo stated below\*\*\*

purchased from you as per bill/cash memo stated below\*\*\*

purchased from you as per bill/cash memo stated below\*\*\*

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

..... supplied under your challan No. .... dated..... are purchased for this mission/consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under section 6(4) under an international convention/agreement/law.

Date.....  
Signature.....

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

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

\*\*Strike out, whichever is not applicable.

\*\*\*Particulars of Bill/Cash Memo.

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

..... supplied under your challan No. .... dated..... are purchased for this mission/consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under section 6(4) under an international convention/agreement/law.

Date.....  
Signature.....

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

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

\*\*Strike out, whichever is not applicable.

\*\*\*Particulars of Bill/Cash Memo.

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

..... supplied under your challan No. .... dated..... are purchased for this mission/consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under section 6(4) under an international convention/agreement/law.

Date.....  
Signature.....

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

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

\*\*Strike out, whichever is not applicable.

\*\*\*Particulars of Bill/Cash Memo.

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