

## FINANCE DEPARTMENT

Mantralaya, Mumbai-400 032, dated the 24th February 2006

### NOTIFICATION

#### THE CENTRAL SALES TAX ACT, 1956.

No. CST. 1306/CR-10/ Taxation-1.—In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), and of all other powers enabling it in this behalf, the Government of Maharashtra is hereby pleased to make the following rules further to amend the Central Sales Tax (Bombay) Rules, 1957, namely:

1. These rules may be called the Central Sales Tax (Bombay) (Amendment) Rules, 2006.

2. In rule 2 of the Central Sales Tax (Bombay) Rules, 1957 (hereinafter referred to as the “principal rules”),—

(a) in clause (ii) after sub-clause (e) following sub-clause shall be added, namely :—

“(f) the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) ” ;

(b) for clause (iv) the following clause shall be substituted, namely :—

(iv) “Assessing Authority” means the Senior Deputy Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax or the Sales Tax Officer as the case may be, to whom the power to assess a dealer has been delegated by the Commissioner under the Bombay Sales Tax Act, 1959 (Bom LXI of 1959), or, as the case may be, the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) and within whose jurisdiction the place of business or as the case may be, the principal place of the business of the dealer is situated. ”.

3. Rules 3-A, rule 3-B, rule 3-C of the principal rules, shall be deleted.

4. For rule 4, of the principal rules, following rule shall be substituted, namely :—

“ 4. Authority from which and the conditions subject to which forms of declarations and certificates may be obtained, use, custody and maintenance of the records of such forms and matters incidental thereto ,---

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(1) (a) the Commissioner shall constitute a ‘ Central Repository ’ for issuance of declarations and certificates prescribed under the Central Sales Tax Act, 1956 in each office where the authority for granting the certificate of registration is situated.

(b) The authority in charge of the ‘ Central Repository ’ shall carry out such functions as may be directed by the Commissioner from time to time.

(2) The forms of declarations or as the case may be, certificates prescribed under,—

- (i) sub-section (2) of section 6;
- (ii) sub-section (1) of section 6A;
- (iii) sub-section (4) of section 8;

(iv) sub-rule (10) (a) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957,

shall be obtained from the said authority.

(3) (a) Where the dealer has only one place of business within the State, he or the person authorised by him shall obtain the forms from Central Repository situated in the office of the registering authority which has jurisdiction over such place of business.

(b) If the dealer is filing separate returns in respect of any place or constituents of business, other than the principal place of business, he shall obtain such forms separately from the Central Repository situated in the office of the registering authority having jurisdiction over each such place or constituents of business.

(c) If the dealer has more than one place or constituents of business and is filing return only at his principal place of business, then he shall obtain such forms from the Central Repository situated in the office of the registering authority having jurisdiction over the principal place of business.

(4) Such forms of declarations or certificates shall be kept by the dealer in his own custody or in the custody of any person duly authorised by him in writing, and such dealer shall be personally responsible for the loss, destruction or theft of any such form or forms or the loss of Government Revenue, if any, resulting directly or indirectly from such loss, destruction or theft and the amount of such loss of Government Revenue shall be recoverable from the dealer as an arrears of land revenue.

(5) No selling dealer shall give nor shall a purchasing dealer accept, any forms of any declaration or certificate except in a form obtained by a selling dealer under sub-rules (2) and (3) and not declared obsolete or invalid by the Commissioner under the provisions of sub-rule (8) of rule 4A.

(6) A fee of rupee 3 in court fee stamp shall be charged for each such declaration in Form 'C', Form 'F' and certificate in Form 'H' and a fee of rupee 1 shall be charged for each such certificate in Form E-I or, as the case may be E-II .

(7) In the case of a first sale falling under sub-section (2) of section 6 of any goods in the course of inter-state trade or commerce which has either

occasioned the movement of goods from one state to another or has been effected by transfer of documents of title of such goods during their movement from one state to another, a certificate in Form E-I appended to the Central Sales Tax (Registration and Turnover) Rules, 1957 (hereinafter referred to as the "said Form E-I") shall be issued by the dealer effecting the sale (hereinafter in this rule referred to as "the first selling dealer") to a registered dealer (hereinafter referred to as the "first purchasing dealer") to whom he effects the sale.

(8) The "Counterfoil" of the certificate in Form E-I shall be retained by the first seller and the other two portions marked "Original" and "Duplicate" shall be made over by him to the first purchasing dealer.

(9) In the case of any sale effected by transfer of documents of title to the goods which is subsequent to a first sale falling under sub-rule (6), a certificate in Form E-II appended to the Central Sales Tax (Registration and Turnover) Rules, 1957 (hereinafter referred to as the "said Form E-II") shall be issued by the selling dealer (hereinafter referred to as "the subsequent selling dealer") to a registered dealer (hereinafter referred to as the "subsequent purchasing dealer") to whom he effects the sale.

(10) The "Counterfoil" of the certificate in form E-II shall be retained by the subsequent selling dealer and the other two portions marked "Original" and "Duplicate" shall be made over by him to the subsequent purchasing dealer.

(11) The First purchasing dealer who claims an exemption from tax under sub-section (2) of section 6 in respect of his subsequent re-sale of goods to another registered dealer by transfer of documents of title to the goods, shall when demanded produce before the assessing authority for verification, the portions marked "Duplicate" and "Original" of the certificates in the said Form E-I received by him from the first selling dealer. The assessing authority may retain the "Original" of such of the certificates as it may deem necessary.

(12) The subsequent purchasing dealer who claims exemption from tax under sub-section (2) of section 6 in respect of his subsequent resale of the goods to another registered dealer by transfer of documents of title to the goods shall when demanded produce before the assessing authority for verification, the portions marked "Duplicate" and "Original" of the certificates in the said Form E-II received by him from the subsequent seller. The assessing authority may retain the "Original" of such of the certificates as it may deem necessary.

(13) The "counterfoil" of the declaration in Form F shall be retained by the dealer furnishing the declaration and the other two portions marked "Original" and "Duplicate" shall be made over by him to the agent or as the case may be principal.

(14) A registered dealer, who claims that he is not liable to pay tax under the Act, in respect of any transfer of goods specified in sub-section (1) of section 6A, shall when demanded, produce before the assessing authority the portion marked “Duplicate” and “Original” furnished to him in the manner prescribed in sub-rule (12). The assessing authority may retain the “Original” of such of the declarations, as he may deem necessary.

(15) If, for reasons to be recorded in writing the authority in charge of the Central Repository is not satisfied that

(i) any applicant for declaration forms prescribed under sub-section (4) of section 8 has made *bonafide* use of such forms previously issued to him or that he *bonafidely* requires such forms applied for, he may reject the application of the applicant for such forms;

(ii) any applicant *bonafidely* requires such forms in such numbers as he has applied for, he may issue such forms to the applicant in such lesser number as in the opinion of that authority would meet the reasonable requirements of the applicant.

(16) The “Counterfoil” of the declaration in form C shall be retained by the purchasing dealer and the other two portions marked “original” and “Duplicate” shall be made over by him to the selling dealer.

(17) A registered dealer, who claims to have made a sale to another registered dealer, under sub-section (1) of section 8, shall, when demanded, produce before the assessing authority the portions marked “Duplicate” and “Original” of the declaration for verification. The assessing authority may retain the Original of such of the declarations as he may deem necessary.

(18) Before issuing the declarations or certificates in Form C, EI, EII, F or H, the authority in charge of the Central Repository, shall obtain from the dealer the details regarding the period to which the transaction relates, name and registration certificate number of the dealer who is to issue the form, name and registration certificate number of the dealer who is to receive the form, the total number of invoices in respect of which the form is to be issued, the value represented by such invoices and such other information as may be required by the Commissioner from time to time and shall fill in the necessary details in the form. After obtaining the forms so filled in, the dealer to whom the form is issued shall fill in the other details in the form, where applicable, and shall affix his usual signature in the space provided in the form for this purpose. The forms will be issued only in respect of transactions for which an invoice has been received or, as the case may be, has been issued.”.

5. In rule 4A of the principal rules,—

(i) in sub-rule(2), in clause (a) for the words, brackets, figures and letters, “certificate forms under sub-rule (1) of rule 3-A or declaration forms under sub-rule (1) of rule 3C or under sub-rule (1) of rule 4” , the following words, brackets and figures shall be substituted namely :—

“ forms of declarations or certificates under sub-rule(2) and (3) of rule 4”.

(ii) in sub-rule(3), for the portion beginning with the words “ certificate forms ” and ending with the words and figure “ of rule 4 ”, the following words, brackets and figures shall be substituted, namely :—

“ forms of declarations or certificates obtained by a dealer under sub-rule (2) and (3) of rule 4”.

(iii) in sub-rule (5) for the words, brackets, figures and letters, “sub-rules (2) and (4) of rule 3B and of sub-rule(3) of rule 3C or sub-rule (3) of rule 4 ” the words, brackets and figures “ sub-rules (8), (10), (13) and (16) of rule 4 ” shall be substituted ;

(iv) in sub-rule (6) for the words, brackets, figures and letters, “ provisions of sub-rule (1) of rule 3A, sub-rule(2) of rule 2C or sub-rule (1) of rule 4 shall not be valid for the purpose of sub-rules (2) and (4) of rule 3B, sub-rule (3) of rule 3C and sub-rule (3) of rule 4” following words, brackets and figures shall be substituted, namely :—

“ provisions of sub-rules (2) and (3) and (4) of rule 4 shall not be valid for the purpose of sub-rules (8), (10),(13) and (16) of rule 4 ”.

6. In rule 4AA of the principal rules, in sub-rule (2) for the words, brackets and figures,” sub-rule (1) of rule 4” the words brackets and figures “ sub-rules (2) and (3) of rule 4 ” shall be substituted.

7. In rule 5 of the principal rules,—

(A) in sub-rule (1),—

(i) in clause (i),—

(a) in sub-clause (a) for the words, figures and letters “under the Bombay Sales Tax Act, 1959, in respect of such periods in form N-18 or as the case may be, in form N-18-1” following words and figures shall be substituted namely :—

“ under the Maharashtra Value Added Tax Act, 2002 in respect of such period and in respect of each such place or constituent of business for which he is filing separate return under Maharashtra Value Added Tax Act, 2002”;

(b) sub-clause (b) shall be deleted ;

(ii) in clause (ii),—

(a) the words, figures, brackets and letters “ and form III (BB) shall be a return and such return-cum-chalan and return shall consists of return-cum-chalan.” shall be deleted,—

(b) in clause (a) for the words and figures “Bombay Sales Tax Act, 1959,” the words and figures “Maharashtra Value Added Tax Act, 2002”. shall be substituted.

(iii) in clause (iii),—

(a) for the portion beginning with the words, “such form shall be obtained” and ending with the words “and sell such form.” the following shall be substituted namely :—

“The forms of returns may be obtained from the Sales Tax Department or may be downloaded from the website [www.vat.maharashtra.gov.in](http://www.vat.maharashtra.gov.in) maintained by the Sales Tax Department. The forms may also be obtained privately. If the forms are got downloaded from the website or are obtained privately, then they should conform size, contents and format to the forms issued by the Sales Tax Department and the paper used should be of good quality white paper, A4 size and of minimum thickness of 70g.s.m.”;

(b) for clause (b) following shall be substituted, namely :—

“(b) where no tax, penalty or interest is due and payable according to the return, the return shall be furnished,—

(i) to the registering authority of the Non-Resident Circle, Mumbai, if the dealer has been registered by such authority; or

(ii) to the registering authority having jurisdiction over the principal place of business of the dealer, if such dealer has places of business under the jurisdiction of more than one registering authority; or

(iii) to each of the registering authorities having jurisdiction over the respective place of business of the dealer in respect of which he holds a certificate of entitlement under any package scheme of incentives except the Power Generation Promotion Policy, 1998 covering all the sales and purchases relating to the eligible industrial unit; or

(iv) in any other case, to the registering authority within whose jurisdiction the place or places of business, as specified in the certificate of registration of the registered dealer is or are situated.”.

(B) For sub-rule (2), the following shall be substituted, namely :—

“(2) If any dealer having furnished return under sub-rule (1) discovers any omission or mistake therein, he may furnish a revised return before the expiry of eight months from the end of the year containing the period to which the return relates.”.

8. In rule 9AA of the principal rules, in sub-rule (4), for the words “Deputy Commissioner of Sales Tax or the Assistant Commissioner of Sales Tax”, the

words “Joint Commissioner of Sales Tax or the Deputy Commissioner of Sales Tax”. shall be substituted.

By order and in the name of the Governor of Maharashtra,

SHASHANK MATHANE,  
Officer on Special Duty to Government.