

Notification No. 588(E) (F.No.24/1/2005-ST) dated the 16th September, 2005

Central Sales Tax (Registration and Turnover) Third Amendment Rules, 2005

In exercise of the powers conferred by clause (d) of sub-section (1) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration and Turnover) Rules, 1957, namely:-

1. (1) These rules may be called the Central Sales Tax (Registration and Turnover) Third Amendment Rules, 2005.

(2) They shall come into force on the 1st day of October, 2005.

2. In the Central Sales Tax (Registration and Turnover) Rules, 1957, -

(a) in rule 12, in sub-rule (1), for the second and third provisos, the following provisos shall be substituted, namely:-

“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”

(b) in rule 12, for sub-rule (7), the following sub-rule shall be substituted, namely:-

“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.”

Sd/-

(R.G. Chhabra)

Under Secy.

Issued by:

Government of NCT of Delhi

Ministry of Finance, (Department of Revenue), New Delhi

Note.- The Central Sales Tax (Registration and Turnover) Rules, 1957 were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number S.R.O. 644, dated the 28th February, 1957 and have been subsequently amended by:-

1. S.R.O. 3613 dated the 16th November, 1957
2. S.R.O. 896 dated the 23rd September, 1958
3. S.R.O. 2817 dated the 4th November, 1968
4. G.S.R. 55(E) dated 9th February, 1973
5. G.S.R. 56(E) dated 9th February, 1973
6. G.S.R. 519(E) dated 13th December, 1973
7. G.S.R. 26(E) dated 1st February, 1974
8. G.S.R. 597(E) dated 30th December, 1975
9. G.S.R. 962(E) dated 30th December, 1976
10. G.S.R. 762(E) dated 17th December 1977
11. G.S.R. 640(E) dated 23rd April, 1979
12. G.S.R. 264(E) dated 1st April, 1984
13. G.S.R. 395(E) dated 14th April, 1987
14. G.S.R. 504 dated 30th September 1993
15. G.S.R. 483(E) dated 7th August, 1998
16. G.S.R. 695(E) dated 20th November, 1998
17. G.S.R. 36(E) dated 16th January, 2003
18. G.S.R. 431(E) dated 23rd May, 2004
19. G.S.R. 374(E) dated 7th June, 2005
20. G.S.R. 469(E) dated 14th July, 2005