

Office of the
Commissioner of Sales Tax
Maharashtra State, Mumbai,
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai 400010.

Trade Circular

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No. Trade Circular No. 4 T of 2006

Mumbai, dt. 9th January, 2006.

**Subject: Procedure for Issuance of statutory forms (C / F / H / EI / EII)
under the Central Sales Tax Act, 1956.**

Dear Sir / Madam

With the introduction of Value Added Tax (VAT) w.e.f. 1st April 2005, steps are being taken by the individual States to streamline and simplify various activities and processes under VAT. The State of Maharashtra has already taken many initiatives in this behalf. As you all are aware, pan-India Tax Information Exchange System (TINXSYS) is being set up to help various States in online exchange of the interstate trade transactions data. In order to achieve this, an amendment, with effect from 1st October 2005, has been made to the Central Sales Tax (Registration and Turnover) Rules 1957. In view of this amendment, the statutory form accepting dealers are required to furnish, to their respective Sales Tax department, the declarations in forms C and F and certificates in form H / EI / EII within three months after the end of the period to which the declaration or the certificate relates. Needless to say, a single declaration in form C and certificates in form H, EI and EII will cover all transactions in a period of three months whereas the declaration in form F will cover all transactions in a period of one month only. To facilitate timely submission of these statutory forms by the form-issuing dealers to the form-accepting dealers, there is a need to liberlise the procedure of issuance of these forms by the Department:

2. In Maharashtra, at present, the assessing officer issues the statutory forms relating to the interstate trade transactions to the dealer after fulfillment of certain conditions such as payment of tax arrears and submission of bank guarantee (in case the forms are issued for the first time). In view of the amendment to the

Central Sales Tax (Registration and Turnover) Rules 1957, the procedure for issuance of statutory forms under the CST Act is being modified w.e.f. from 16th January 2006. The modified procedure will be as under.

3. Central Repositories will be setup at all the locations of the Department having Registration Branch. Each Central Repository will issue various statutory forms to the dealers, registered within the jurisdiction of the concerned registration office.

4. From 16th January 2006, the dealers will have to approach the Central Repository, instead of the assessing officer. If a dealer has only one place of business within the State, the forms will be issued to him from the Central Repository having jurisdiction over the place of business of the dealer. In case a dealer has more than one place of business within the State, then the forms will be issued to him separately for each such places of business, provided he is filing separate returns for each such place. In such cases the forms will be issued from the respective Central Repository, having jurisdiction over each such place of business.

5. The dealer will have to submit the application for the supply of statutory forms required for interstate trade in the format attached herewith. The application form can be obtained from the stationery branch of the department. If the details in the 'Statement of Requirement' exceed one page, then the dealer may take out the photocopy of the blank 'Statement of Requirement' attached with the application form and use the same. The forms are also available on the website of the department www.vat.maharashtra.gov.in and the dealers can download and use the same. The paper used for the photocopy or printing of the downloaded form must be of A4 size and 70 gsm quality.

How to apply?

6. The applicant dealer or his authorised representative will have to submit the application for supply of forms along with the 'Statement of Requirement'. He will also have to:-

- a. To show at least one counterfoil of any of the declarations or certificates, last issued to him by the department.
- b. TO submit Self-attested photocopy of the challan of last VAT / CST return due and filed.
- c. To submit Self-attested Photocopy of the highest value invoice, from any dealer mentioned in the 'Statement of Requirement'. If the highest value invoice is not readily available, the photocopy of the next available highest value invoice can be submitted.

d. If the dealer is applying for forms for the first time, then he will also have to submit the Self-attested copy of the proof of transport relating to the said invoice.

7. The dealer must pay appropriate fee (as per the table below) by way of court fee stamps. The court fee stamps should be affixed on the application form itself.

Fee payable for blank Forms

Sr. No.	Type of form	Fee per form (in Rs.)
1	C	3.00
2	F	3.00
3	H	3.00
4	EI	1.00
5	EII	1.00

8. Henceforth, before issuing the forms, the proof of payment of tax arrears, if any, will not be asked for by the form issuing officer and the dealer applying for the statutory forms for the first time will not have to submit the Bank guarantee.

9. The application form will not be accepted unless the accompanying 'Statement of Requirement' is filled in fully. If the application is incomplete or if the required documents are not attached or the requisite fee is not paid, then the officer will put his remarks on the application and return the same to the dealer for resubmission after compliance. **While all efforts will be made to issue the forms within three working days or even earlier, in the initial stage, it may take a little longer till the system stabilises.**

10. The Central Repository will issue forms for all the previous periods also, provided all the above-mentioned conditions are fulfilled.

11. **The Central Repository will issue forms against actual transactions only. Henceforth, no advance forms will be issued.**

12. **Before issuing forms, the details of period / quarter of transactions, names of the form issuing dealer and the form accepting dealer, total number of invoices and total value of invoices will be filled in by the staff of the Central Repository. Other required details will have to be filled in by the form-issuing dealer before issuing Declaration/Certificate to the form-accepting dealer.**

13. This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

14. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,

(B. C. Khatua)

Commissioner of Sales Tax
Maharashtra State, Mumbai.

CST RC No. / TIN:

Name of business

Address:

Telephone No

To

The Sales Tax Officer (_____)

Sub: Application for supply of statutory form C/F/H/EI/EII for interstate transactions.

Sir,

Please supply me the following forms. The statement of requirement is enclosed herewith.

Type of form	Quantity (in figures)	Fee paid (in Rs.)
C		
F		
H		
EI		
EII		
TOTAL		

I have filed all the CST and VAT returns due till today and enclosed to this application the self-attested copy of the last return/returns due.

SEAL/STAMP of the dealer.

DATE :

(Signature of dealer)

(Name)

(Status)

I/We hereby authorise Shri_____, who
is _____ (relationship with the dealer), to receive on
my/our behalf, the forms as indented above. He has signed below in my presence.

Signature of the authorised person

Signature of the dealer

ACKNOWLEDGEMENT

Received application for (quantity) C/F/H/EI/EII forms (*) from M/s -----

----- Further called on -----

Date:

Signature of the officer.

Stamp of the officer

(*) Score out whichever is not applicable.

FRONT PAGE

(For office use only)

(To be filled in by Inspector) (please ✓ the appropriate box.)

1. Whether proper fees for obtaining the forms paid and proof attached? ☐ Yes ☐ No
2. Whether 'Statement of Requirement' attached and properly filled? ☐ Yes ☐ No
3. Whether self attested photocopy of the single invoice of highest value relating to the requirements attached? ☐ Yes ☐ No
4. Whether self attested photocopy of the L/R, R/R, B/L relating to the said invoice attached if the dealer is applying for the first time? (original to be shown for verification) ☐ Yes ☐ No
5. Whether self attested photocopy of the challan of the VAT / CST last returns due attached? ☐ Yes ☐ No
6. Whether counterfoils of any of the last issued relevant Declarations / Certificates Produced? ☐ Yes ☐ No
7. Whether the details in the annexure and the application correlate? ☐ Yes ☐ No

Signature of the Inspector:

Name:

Remarks of the Sales Tax Officer

Signature of the officer:

Name:

Received the forms as per the application.

- 1) Signature of the dealer / the authorised person :
- 2) Name:
- 3) Date :

Statement of Requirement of Statutory forms
(To be filled in capital letters with Black colour ballpoint pen only)

Name of the form issuing dealer: _____ *CST RC No / TIN* _____

Form type	Name of the form-accepting dealer.	CST RC / TIN of the form accepting dealer	Period of transactions	Total number of transactions	Total Value of all transactions including tax	Description of the goods	Information to be filled in by the Central Repository staff	
							Series of the Declaration	Serial No. of the Declaration
1	2	3		4	5	6	7	8

(Signature of the Dealer / Authorised Representative)

(SEAL/ STAMP OF DEALER)

(Signature of issuing Officer)

Name:
Designation:
Date:

Name:
Date:

Details of the Invoice of the highest value in the period

Name and address of the dealer to whom the form will be issued by the applicant dealer.	CST RC NO / TIN	Invoice Number	Date of Invoice	Description of the Commodity purchased	Value (Rs).

SEAL/STAMP OF DEALER.

Signature
(Dealer/authorised representative)
Name:
Designation:
Date: