

## **THE CENTRAL SALES TAX (PONDICHERRY) RULES, 1967**

In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Act 74 of 1956) read with the Notification No. S.O. 1141, dt. 28.03.1967, of the Government of India, Ministry of Home Affairs, the Lieutenant-Governor, Pondicherry hereby makes the following rules, namely:-

1. (1) These rules may be called The Central Sales Tax (Pondicherry) Rules, 1967.  
  
(2) They shall apply to the whole of the Union Territory of Pondicherry.  
  
(3) They shall come into force at once.
  
2. In these rules, unless there is anything repugnant in the subject of context:-
  - (a) "Act" means the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
  - (b) "Form" means a form appended to these rules;
  - (c) "Government Treasury" means the State Bank of India, Pondicherry and Sub-treasuries in Bahour, Karaikal, Mahe, Villianur and Yanam;
  - (d) "Month" means a calendar month;
  - (e) "Section" means a section of the Act;
  - (f) "Assessing Authority" means any person authorized by the Government to make any assessment under the Pondicherry General Sales Tax Act, 1967 (Act No.6 of 1967);
  - (g) "Registering Authority" means an officer of the Government specially empowered in this behalf;
  - (h) "Assistant Commercial Tax Officer" means any person appointed as such under the Pondicherry General Sales Tax Rules, 1967;
  - (i) "Deputy Commercial Tax Officer" means any person appointed as such under the Pondicherry General Sales Tax Rules, 1967;
  - (j) "Joint Commercial Tax Officer" means any person appointed as such under the Pondicherry General Sales Tax Rules, 1967;
  - (k) "Assistant Commissioner" means any person appointed to be an Assistant Commissioner under section 31 of the Pondicherry General Sales Tax Rules, 1967.
  
3. (1) Every dealer registered under section 7 of the Act and every dealer liable to pay tax under the Act shall keep and maintain in relation to his business a true and correct account in any one of the languages mentioned in the Eighth Schedule to the Constitution of India or in English, showing the goods sold and bought by him and the value thereof, in respect of the transaction under the Act. He shall maintain an account showing the day-to-day purchases, sales, deliveries and stocks of each kind of goods.  
  
(2) Every such dealer shall in respect of each transaction under the Act prepare in duplicate a voucher showing the date of transaction, the names of the seller and purchaser, the sale price, quantity and description of goods, and issue the original thereof to the buyer. The voucher shall also specify the mode of dispatch and delivery of goods with appropriate details.

(3) The vouchers of each kind shall be serially numbered, separately.

(4) Every dealer shall maintain all vouchers relating to stocks, purchases, sales and deliveries relating to all transactions under the Act for a period of five years after the close of the year to which they relate.

(5) Every registered dealer shall keep at the place of business specified in the certificate of registration books of accounts for the current year. If more than one place of business in the Union Territory is specified in the certificate of registration, the books of accounts relating to each place of business for the current year shall be kept in place of business concerned. He shall also keep the books of accounts for the previous five years at such place or places as he may notify to the registering authority.

Provided that if the registered dealers decides to change the place or places so notified, he shall, before effecting such change, notify the same to the Registration Authority.

**4.** A registered dealer may collect amounts by way of tax under the Act subject to the following conditions:-

- (i). He shall not collect any amount by way of tax under the Act at a rate exceeding the rate at which the tax is leviable under section 8.
- (ii). He shall pay in full the amount or amounts collected by him by way of tax to the Government on or before the 30<sup>th</sup> April of the year succeeding that in which such collection is made or within 60 days of the date of discontinuance of his business, whichever is earlier.
- (iii). The assessing authority may call for and examine the accounts of the registered dealer for the purpose of satisfying himself that the dealer has paid in full the amount or amounts collected by him by way of tax, as required by condition (ii) above:

Provided that this power shall be exercised before the expiry of five years next succeeding that in which the collections were made.

- (iv). If the assessing authority is satisfied that any amount or amounts collected by the dealer by way of tax have not been paid by him to the Government in any year as required by condition (ii) above, the assessing authority shall issue a notice in Form 3A to the dealer specifying therein the total sum so withheld by the dealer and the dealer, shall pay such sum at the time and in the manner specified therein.

**5.** (1) Every dealer other than those specified in the proviso to Rule 11 of the Central Sales Tax (Registration and Turnover) Rules, 1957, registered under section 7 of the Act, shall submit a return of his transactions in the course of interstate trade or commerce or in the course of export of the goods out of the Territory of India in Form 1 together with the connected declaration form or duplicate of such form where the original has been lost and the certificates in Forms D, E-I and E-II so as to reach the assessing authority on or before the 25<sup>th</sup> of each month showing the turnover for the preceding month

and the amount or amounts collected by way of tax together with a challan or a crossed cheque in favour of the assessing authority for the payment of tax due thereon under the Act.

(2) Every dealer liable to pay tax under the Act other than those specified in sub-rule (1) shall submit, so as to reach the assessing authority on or before the 25<sup>th</sup> day of the month succeeding the quarter ending 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December and 31<sup>st</sup> March as the case may be, a return of his transactions in the course of inter-State trade or commerce or in the course of export of the goods out of the Territory of India or in the course of import of the goods into the Territory of India in Form 1 together with the connected declaration form showing the turnover for the preceding quarter and the amount or amounts collected by way of tax together with a challan or a crossed cheque in favour of the assessing authority for the payment of tax due thereon under the Act.

(2a) Every dealer who claims that he is not liable to pay tax under the Act in respect of any goods on the ground that the movement of such goods in the course of inter-State trade or commerce was occasioned by reason of transfer of such goods by him to any other place of his business or to his agent or principal, as the case may be, and not by reason of sale, shall along with the return of his transactions in Form 1, referred to in sub-rules (1) and (2) above, submit to the assessing authority a declaration in Form 'F' in original received by him from the transferee in duplicate. The assessing authority may, in its discretion, also direct the transferor to produce for inspection the duplicate of such Form 'F'.

(3) Every such dealer who discontinues his business during the course of the year shall submit to the assessing authority concerned within 30 days of such discontinuance a return in Form 1 in the manner prescribed in sub-rule (1) for the month in which his business was discontinued.

(4) The return in Form 1 so filled shall subject to the following sub-rule be provisionally accepted.

(5) If no return is submitted in respect of any month before the 25<sup>th</sup> day of the succeeding month or the quarter, as the case may be, as required by sub-rules (1) and (2) of this rule, or if the return is submitted without a challan or a crossed cheque for the full amount of tax payable or if the return submitted appears to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary and after giving the dealer an opportunity of proving the correctness and completeness of the return where one has been submitted, determine the turnover to the best of his judgment and provisionally assess the tax or taxes payable for the month and shall serve upon the dealer a notice in Form 2 and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

(6) After the close of the year the assessing authority shall after such scrutiny of the accounts and after such enquiry as he considers necessary satisfy himself that the return or returns filed are correct and complete and finally assess under a single order the tax or taxes payable under the Act for the preceding year or for the year to which the return submitted relates, as the case may be:

Provided that if no return or returns have been submitted by the dealer as required by sub-rules (1) and (2) or if any return or returns submitted by him appear to the assessing authority to be incorrect or

incomplete the assessing authority shall after making such enquiry as he considers necessary and after giving the dealer an opportunity of proving the correctness and completeness of the return submitted by him determining the turnover to the best of his judgment and finally assess under a single order the tax or taxes payable under the Act for the preceding year. Such action may be taken in respect of a dealer who discontinues his business during the course of a year soon after such discontinuance.

(7) If any dealer, having furnished a return discovers any omission or wrong statement therein, he may furnish a revised return at any time before the assessment referred to in sub-rule (5) or (6) is made.

(8) If, on final assessment made under sub-rule (6), any sum is due from the dealer, a notice in Form 3 shall be issued and, if any sum is due to the dealer a notice in Form 4 shall be served upon the dealer.

(9) Where, for any reason, the whole or any part of turnover of business of a dealer, has escaped assessment to tax, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, determine to the best of its judgment the turnover which has escaped assessment and assess the tax payable on such turnover after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such assessment.

(10) Where, for any reason, the whole or any part of the turnover of business of a dealer has been assessed at a rate lower than the rate at which it is assessable, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, reassess the tax due after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such re-assessment.

(11) In computing the period of limitation for assessment or reassessment under this rule, the time during which the proceedings for assessment or reassessment remained stayed under the orders of a civil court or other authority shall be excluded.

(12) An assessing authority may, at any time within five years from the date of any order passed by him, rectify any mistake apparent from the record:

Provided that no such rectification which has the effect of enhancing the assessment shall be made unless the assessing authority has given a notice to the dealer of the intention to do so and has allowed him a reasonable opportunity of being heard.

(13) The powers under sub-rules (9), (10) and (12) can be exercised by an assessing authority even though the original assessment, if any, passed in the matter has been the subject-matter of an appeal of revision.

**6.** (1) The appellate and revising authorities may subject an escaped turnover to tax in respect of an assessee.

(2) An appellate or revising authority may, at any time within five years from the date of any order passed by it, rectify any mistake apparent from the record:

Provided that no such rectification which has the effect of enhancing the assessment shall be made unless the said authority has given notice to the dealers of its intention to do so and has allowed him a reasonable opportunity of being heard.

**7.** (1) Any officer not lower in rank than an Assistant Commercial Tax Officer may, for the purposes of the Act, require any dealer to produce before him the accounts, registers, records and other documents and to furnish any other information relating to his business.

(2) All accounts, registers, records and other documents maintained by a dealer in the course of his business, the goods in his possession and his offices, shops, godowns, vessels or vehicles shall be open to inspection at all reasonable times by such officer:

Provided that no residential accommodation (not being a place of business-*cum*-residence) shall be entered into and searched by such officer except on the authority of a search warrant issued by a Magistrate having jurisdiction over the area, and all searches under this sub-rule, shall, so far as may be, be made in accordance with the provisions of the Code of Criminal Procedure, 1898 (Central Act V of 1898).

(3) If any such officer has reason to suspect that any dealer is attempting to evade the payment of any tax, fee or other amount due from him under the Act, he may, for reasons to be recorded in writing, seize such accounts, registers, records or other documents of the dealer as he may consider necessary, and shall give the dealer a receipt for the same. The accounts, registers, records and other documents so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceeding under the Act:

Provided that such accounts, registers and documents shall not be retained for more than thirty days at a time except with the permission of the next higher authority.

**8.** (1) If a dealer enters into partnership in regard to his business, he shall report the effect to the assessing authority within 30 days of his entering into such partnership in Form 6. The dealer and the partner shall jointly and severally be responsible for the payment of tax leviable under the Act.

(2) If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the assessing authority in Form 7 within 30 days of such dissolution.

(3) If, at any time, a dealer, (a) discontinues or sells or otherwise disposes of, the whole or any part of any business carried on by him, or (b) changes his place of business or any of his places of business or (c) opens a new place of business or (d) changes the name of any business carried on by him, he shall notify the fact to the assessing authority concerned within thirty days thereafter.

(4) When the ownership of the business of a dealer liable to pay the tax under the Act is entirely transferred, any tax payable in respect of such business and remaining unpaid at the time of the transfer shall be recoverable from the transferor or transferee as if they were the dealers liable to pay such tax:

Provided that the recovery from the transferee of the arrears of taxes due prior to the date of transfer shall be only to the extent of the value of the business he obtained by transfer. The transferee will also be liable to pay tax under the Act on the sales of goods effected by him with effect from the date of such transfer and shall within thirty days of the transfer apply for registration unless he already holds a certificate of registration.

(5) In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on a business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and recoverable from any such minor or other incapacitated person, if he were of full age or sound mind and if he were conducting the business himself. All the provisions of the Act and the rules made thereunder shall apply accordingly.

(6) In the case of business owned by a dealer whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator-General, the Official Trustee or any Receiver or Manager (including any person whatever his designation, who, in fact manages the business on behalf of the dealer) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, Receiver or Manager, in like manner and on the same terms as it would be leviable upon and recoverable from the dealer if he were conducting the business himself. All the provisions of the Act and the rules made thereunder shall apply accordingly.

(7) The appropriate authority referred to in sections 17(1), 17(2) and 17(3) and in the proviso thereof will be the assessing authority having jurisdiction.

**9.** Every dealer who is an undivided Hindu family, an association or a club, society, firm or company who carries on business as a guardian, or trustee or otherwise on behalf of another person shall, within thirty days from the date of coming into force of this rule, send to the registering authority a declaration in Form 5 stating the name of the person who should be deemed to be the manager of such dealer's business for the purpose of the Act.

**10.** (1) Every authorised officer who wishes to buy goods from a registered dealer in the course of inter-State trade or commerce, shall, if the department of the Government for which the purchase is to be made is one to which a certificate of registration as dealer does not apply or the said department is one to which the certificate applies but the goods to be purchased are not of the description referred to in sub-section (3) of section 8 duly filled in and sign a certificate in Form 'D', affix his seal thereto, retain the counterfoil and furnish the original and duplicate thereof to the selling dealer.

(2) When goods are delivered in installments within the same financial year against one purchase order and a certificate in Form 'D' covering the entire order is furnished along with the return for the period relating to the first installment, separate certificates need not be furnished along with the returns for the period relating to subsequent installment delivered within the same financial year, if reference to the previous return and certificate is given in the statement furnished with the subsequent returns.

(3) On receipt of the certificate in Form 'D' as aforesaid, the selling dealer shall attach the original of the certificate to the return in Form 1 for the month in which he sold the goods and keep the duplicate in his custody. The assessing authority may, in his discretion, also direct the selling dealer to produce the duplicate for inspection.

**11.** (1) Where in relation to a movement of any goods from one State to another, there takes place two or more sales in the course of inter-State trade or commerce by one registered dealer to another whether under clauses (a) and (b) or under clause (b) of section 3, the dealer making the first of the sales in the series shall issue a certificate in Form E-I to the registered dealer making the purchase. Before the certificate is issued, it shall be filled in and signed in the space provided in the form for the purpose, by him or by any person authorized by him in this behalf. The counterfoil shall be retained by him and the original and duplicate issued to the purchasing dealer.

(2) The purchasing registered dealer who receives the certificate in Form E-I as aforesaid shall, if he sells the goods to a registered dealer by transfer of documents of title to the goods, furnish to the assessing authority the original of the Form E-I received by him from the dealer from whom he purchased the goods and the original of the declaration Form 'C' received from the registered dealer to whom he sold the goods.

(3) The registered dealer making the second or other subsequent sales in the series shall issue to the registered dealer making the purchase a certificate in Form E-II. Before issuing the certificate, the selling dealer or any person authorized by him in this behalf shall fill in the form and affix his signature in the space provided for the purpose. He shall retain the counterfoil and issue the original and duplicate to the registered dealer to whom he effects the second or other subsequent sale.

(4) The purchasing registered dealer receiving the certificate in Form E-II as aforesaid, shall, if he sells the goods to a registered dealer by transfer of documents of title to the goods, furnish to the assessing authority the original of the Form E-II, together with the original of the declaration in Form 'C' received by him from the registered dealer to whom he sold the goods.

(5) The exemption provided in the sub-section (2) of section 6 of the Act shall not be granted unless the dealer making the sale furnishes to the assessing authority the original of the declaration, in Form 'C' obtained from the registered dealer making the purchase together with the certificate in Form E-I or E-II, as the case may be.

**12.** For the purposes of Rule 11, forms of certificate printed under the authority of Government only shall be used.

**13.** The provisions of rule 14 shall apply in relation to the supply, use, custody, maintenance, submission, etc., of the certificates in Form E-I and E-II as they do in relation to the supply, use, custody, maintenance, submission, etc., of Form 'C'.

**14. (1)** A registered dealer, who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another for the purpose specified in the purchasing dealer's certificate of registration, shall obtain from the Registering Authority a blank declaration form prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, for furnishing it to the selling dealer. Before furnishing the declaration to the selling dealer, the purchasing dealer or any responsible person authorized by him in this behalf shall fill in all the required particulars in the form for this purpose. Thereafter, the counterfoil of the form 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:

Provided that in cases where goods are delivered in instalments within the same financial year against one purchase order if, in respect of the return for the period relating to the first instalment, a declaration in Form 'C' covering the entire order is furnished along with the return and in respect of the return for the period relating to the subsequent instalments delivered within the same financial year, reference to the previous returns and declaration is given in a statement furnished along with those returns.

(2) Where a declaration form issued as aforesaid has been lost, a duplicate thereof shall be prepared in a like manner but with the following declaration in red ink across the page on each of the three parts of the duplicate form, namely:-

"I hereby declare that this is the duplicate of the declaration form No..... signed on ..... and issued to..... who is a registered dealer of .....(State) and whose registration certificate number is ....."

and the said declaration shall be duly signed and the three parts of the duplicate so prepared shall be disposed of in the same manner as the three parts of the declaration form originally prepared.

(3) A registered dealer who claims to have made a sale to another registered dealer shall in respect of such claim, attach to his return in Form 1 the portion marked 'original' of the declaration received by him from the purchasing dealer. The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked "Duplicate".

(4) Notwithstanding anything contained in the foregoing and in sub-rules(1) and (2) of rule 5, the selling dealer may, instead of attaching the form of declaration to the return in Form 1, keep it in his custody subject to the condition that he maintains a register in Form 9 showing serially and chronologically the receipt of the forms of declaration from the purchasing dealers and submits all the forms of declaration relating to the year at any time before the final assessment of the accounts for that year. Similarly the certificates in Forms D, E-I and E-II referred to in sub-rules (1) and (2) of rule 5 may be submitted at any time before the final assessment of the accounts for that year.

(4a) Notwithstanding anything contained in sub-rule (2a) of rule 5 the transferor of goods may instead of attaching the form of declaration to the return in Form 1, keep in his custody subject to the condition that he maintains a register in Form 12 showing serially and chronologically the receipt of the forms of declaration from the transferee of goods and submits all the forms of declaration relating to the year at any time before the final assessment of the accounts for that year.

(5) No purchasing dealer shall give any declaration except in a form obtained by him, on application, from the registering authority and not declared obsolete and invalid by the Governor under the provisions of sub-rule (16).

(6) No selling dealer shall accept any declaration except in a form obtained by the purchasing dealer on application, from the prescribed authority in his State and not declared obsolete or invalid by the Government of that State.

(7) Every registered dealer making sales in the course of inter-State trade or commerce and every dealer who has obtained declarations under section 8(4) shall keep and maintain a true and correct account in Form 10 of all sales effected by him in the course of inter-State trade or commerce.

(8) Every declaration form obtained from the Registering Authority by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss.

(9) Every registered dealer to whom any declaration form is issued by a Registering Authority shall maintain, in a register in Form 8, a true and complete account of every such form received from the Registering Authority. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the Registering Authority immediately, shall make appropriate entries in the remarks column of the register in Form 8 and take such other steps to issue public notice of the loss, destruction or theft as the Registering Authority may direct.

(10) Every registered dealer shall submit an extract of columns (5) to (11) of the register in Form 8 maintained by him so as to reach the Registering Authority on or before 25th day of the month succeeding the quarter ending with the 30<sup>th</sup> June, 30th September, 31<sup>st</sup> December and 31st March of each year.

(10a) Every transferee of goods, to whom any declaration in Form F is issued by a Registering Authority shall maintain, in a register in Form 11, a true and complete account of every such form received from the Registering Authority. He shall submit an extract of columns (5) to (11) of the register in Form 11 maintained by him so as to reach the registering authority on or before the 25th day of the month succeeding the quarter ending with the 30th June, 30th September, 31st December and 31st March of each year. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the Registering Authority immediately, and make appropriate entries in the remarks column of the register in Form 11 and also take such other steps to issue public notice of the loss, destruction or theft as the Registering Authority may direct.

(11) Every such dealer who discontinues his business during the course of the year shall submit to the Registering Authority concerned, within 30 days of such discontinuance, an extract of columns (5) to (11) of the Register in Form 8.

(12) Any unused declaration forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Registering Authority.

(13) No registered dealer to whom a declaration form is issued by the registering authority shall, either directly or through any other person, transfer the same to another person except for the lawful purposes of sub-rule (1).

(14) A declaration form in respect of which a report has been received by the registering authority under sub-rule (9) shall not be valid for the purpose of sub-rule (1).

(15) The Assistant Commissioner shall, from time to time, publish in the *Official Gazette* the particulars of the declaration form in respect of which a report is received under sub-rule (9)

(16) The Government may, by notification to be published in the *Official Gazette*, declare that declaration forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification. The Government may also furnish information regarding such declaration to other State Governments for publication in their *Gazettes*.

(17) When a notification declaring forms of a particular series, design or colour obsolete and invalid is published under Sub-rule (16) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Registering Authority all unused forms of that series, design or color which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that new forms shall *not* be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the Registering Authority.

**15.** A registered dealer who applies for a supply of Forms C or F or H shall pay a fee of rupees twenty-one per book of twenty-five forms and an application which is not accompanied by proof of payment of the fee shall be rejected.

**16.** Whoever commits a breach of the following rules, namely 3, 5, 8, 9 and 14, whoever in contravention of rule 7 prevents or obstructs, inspection or entry, search or seizures of any registers, records or other documents by any officers specified in the rule, shall, on conviction, be punishable with fine which may extend to five hundred rupees and *where*, the offence is a continuing one with a daily fine which may extend to fifty rupees for every day during which the offence continues.

**17.** The assessing authority may accept from any person who has committed or is reasonably

suspected of having committed an offence against the rules, by way of composition, a sum of money not exceeding Rs. 500/-.

**18.** The Central Sales Tax (Pondicherry) Rules, 1963, are hereby repealed:

Provided that such repeal shall not affect the previous operation of the said rules or anything done, or any action taken, thereunder.

**19.** (1) The security may be demanded in the forms of cash, bank guarantee, surety bond or saving bank accounts.

(2) Subject to the provisions contained in sub-section (3B) of section 7, the Registering Authority may, for reasons to be recorded in writing, vary the amount of security deposit from time to time:

Provided that before any enhancement of security deposit is ordered, the dealer shall be given a reasonable opportunity to make his representation.

**20.** (1) Subject to the provisions of sub-section (3H) of section 7, any person aggrieved by an order passed under sub-section (2A), (3A), (3D) or (3G) of section 7, may appeal to the Deputy Commissioner (CT) having jurisdiction.

(2) Every such appeal shall be in Form 13 and shall be verified in the manner specified therein. It shall be in duplicate and shall be accompanied by the order appealed against in original or by a certified copy thereof unless the omission thereof to produce such order or copy is explained to the satisfaction of the appellate authority

(3) The appeal may be sent to the appellate authority by post or may be presented to that authority or to such officer as the appellate authority may appoint in this behalf, by the appellant or by any person authorized to represent him.

(4) The appellate authority shall, after giving the appellant reasonable opportunity of being heard, pass such orders on the appeal as such authority thinks fit subject to the provisions of sub-section (3B) of section 7.

**FORM 1**  
**FORM OF RETURN**

[See rule 5(1)]

Return for the period from..... to .....

Registration mark and No.....

Name of the dealer.....

Status .....

(Whether individual, Hindu undivided family, association, club, firm, company, guardian or trustee).

Style of the business .....

Description of the goods dealt in by the dealer .....

	Rs.	P.
1. Gross amount received or receivable <i>by the</i> dealer during the period in respect of sales of goods. Deduct - (i) Sales of goods outside the State (as defined in section 4 of the Act) (ii) Sales of goods in course of export outside India (as defined in section 5 of the Act) (iii) Sales of goods in the course of import into India (as defined in section 5 of the Act)		
2. Balance Turnover on inter-State sales and sales within the Union Territory. Deduct - Turnover on sales within Union Territory.		
3. Balance - Turnover on inter-State Sales Deduct - Cash discount allowed according to the practice normally prevailing in the trade and cost of freight, delivery or installation when such cost is separately charged.		
4. Balance - Total turnover on inter-State sales. Deduct- (a) Turnover on account of subsequent sales to registered dealers exempt under section 6(2) of the Act. (b) Balance - Turnover on account of sales taxable under the Act.		
5. Goods wise break-up of above – A. Declared Goods (i) Sold to registered dealers on prescribed declaration (vide declaration attached.) (ii) Sold otherwise. (iii) Deduct amount repaid to purchasers in respect of goods returned by them according to Rule 11 (2) (1) of the Central Sales Tax (Registration and Turnover) Rules, 1957. Deduct (iii) from the sum of (i) & (ii) (iv) Balance.		
B. Other Goods:		

- (i) Sold to registered dealer on prescribed declaration (vice declaration attached.)
  - (ii) Sold otherwise.
  - (iii) Deduct amount repaid to purchasers in respect of goods returned by them according to Rule 11 (2)(1) of the Central Sales Tax (Registration and Turnover) Rules 1957.
- Deduct - (iii) from the sum of (i) & (ii)
- (iv) Balance.
6. (i) Taxable at more per cent Rs. .... on which tax amount to Rs.....
    - (ii)
    - (iii)
    - (iv)
    - (v)
    - (vi)
  7. Total tax payable on Rs..... amounts to Rs. ....p.....
  8. Tax paid, if any, by means of Treasury challan/M.O No. ....dated .....
  9. Balance due/excess paid, if any.-
  10. The amount or amounts collected by the dealer by way of tax under the Act.

1. I enclose with the return the original copy, of each of the declarations received by me in respect of sales made to registered dealers, together with a signed list of such declarations.

2. I also enclose a statement giving particulars of sales covered by declaration forms and certificates already furnished with previous returns in this financial year.

3. I declare that the statements made and particulars furnished in and with this return are true and complete.

Place

Signature .....

Date

Status.....

Annexure :- (Statement referred to in paragraph 2)

1. Invoice No.
2. Name and Registration No. of the purchaser.
3. Amount.
4. No. of relevant declaration form and certificates.
5. Month in which furnished.

**Acknowledgement**

Received from..... a dealer possessing registration certificate No..... a return of sales tax payable by him for the period from.....to ..... with enclosures mentioned herein.

Place .....

Date.....

Receiving Officer.

**FORM 2**  
**Notice of Provisional Monthly Assessment and Demand**  
 [See Rule 5(5)]

Assessment No.....  
 Registration No.....of 19.....

**Joint/Deputy/Assistant Commercial Tax Officer**

To.....  
 (Dealer)

Take notice that you have been provisionally assessed under the Central Sales Tax Act, 1956, to a tax of Rs..... (Rupees..... (in words only) for the month of .....19.....and that after deducting the payment(s) already made by you towards tax for that month, you have to pay a (further) sum of Rs..... [Rupees.....(in words) only].

This amount shall be paid within thirty days from the date of service of this notice-

- by money order to the undersigned ; or
- by crossed cheque in favour of the undersigned ; or
- by remittance into the Government treasury at ..... ; or
- by demand draft; or
- by crossed postal order; or
- to the -Joint Commercial Tax Officer/Deputy Commercial Tax Officer /Assistant Commercial Tax Officer; or
- to the Upper Division Inspector;

failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in Rule 16 of the Central Sales Tax (Pondicherry)., Rule 1967.

Turnover as determined by the assessing authority in respect of

Nature of goods (1)	Rate of Tax (2)	Turnover (3)
------------------------	--------------------	-----------------

Total	
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Place:  
 Date:

Assessing Authority

**FORM 3**  
**Notice of final Annual Assessment and Demand**  
*[See Rule 5(8)]*

Assessment No.....  
 Registration No..... of 19.....

**Joint/Deputy/Assistant Commercial Tax Officer**

To .....  
 (Dealer)

Take notice that you have been finally assessed under the Central Sales Tax Act, 1956 to a tax of Rs.....[Rupees..... (in words only) for.....the year ending the 31<sup>st</sup> March 19.....the period up to and inclusive of the date of discontinuance of business and that after deducting the total amount of the monthly payment(s) already made by you towards tax for that year, you have to pay a (further) sum of Rs.....Rupees..... (in words) only. The balance of tax shall be paid within thirty days from the date of service of this notice-

- by money order to the undersigned; or
- by crossed cheque in favour of the undersigned; or
- by demand draf; or
- by crossed postal order; or
- to the Joint Commercial Tax Officer/Deputy Commercial Tax Officer/  
Assistant Commercial Tax Officer; or
- to the Upper Division Inspector;

failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in Rule 16 of the Central Sales Tax(Pondicherry) Rules, 1967.

Turnover as determined by the assessing authority in respect of-		
Nature of goods (1)	Rate of Tax (2)	Turnover (3)

Total

\_\_\_\_\_  
 \_\_\_\_\_

Place:  
 Date:

Assessing Authority

**FORM 3A**  
**Notice of Demand**  
*[See Rule 4]*

Assessment No.....  
Registration No.....

To.....  
(dealer)

Whereas I..... am satisfied that the amount specified below collected by you by way of tax or taxes under the Central Sales Tax Act, 1956, for the period beginning from.....(date) and ending with.....(date) have not been paid over by you to Government as required by condition (ii) of Rule 4 of Central Sales Tax (Pondicherry) Rules, 1967:

You are hereby informed that the said amounts totaling to Rs..... (Rupees.....) (in words) are due from you to the Government.

The said sum shall be paid within thirty days from the date of service of this notice by money order to the undersigned or by crossed cheque in favour of the undersigned or by remittance into the Government treasury at..... or by crossed demand draft or crossed postal order or to the Joint Commercial Tax Officer/Deputy Commercial Tax Officer/Assistant Commercial Tax Officer or to the Upper Division Inspector, failing which the amount will be recovered as if it were an arrear of land revenue, or as if it were a fine imposed by a Magistrate.

Particulars of the amount due under condition (iv) of rule 4 of the Central Sales Tax (Pondicherry) Rules, 1967.

Place:

Date:

Assessing/Registering Authority

**FORM 4**  
**Notice of final assessment and refund order**  
*(See rule 5(8))*

Assessment No.....  
Registration No.....

To.....  
(Dealer)

Take notice that you have been finally assessed under the Central Sales Tax Act, 1956, to a tax of Rs.....(Rupees.....)  
(in words) only for the year ending 31<sup>st</sup> march, 19..... the total amount of tax paid by you already is Rs..... (Rs.....)  
(in words) only, that is Rs..... in excess of the tax due.

2. The sum of..... paid by you in excess as stated above will be refunded to you if you apply in person or through an authorized agent within twenty one days from the date of receipt of this notice. If you do not do so, the amount will be credited towards the tax payable by you for the year.....

A refund voucher for the amount will be sent to you by Registered Post at your cost.

Turnover as determined by the assessing authority in respect of

Nature of goods (1)	Rate of Tax (2)	Turnover (3)
------------------------	--------------------	-----------------

Total

\_\_\_\_\_  
\_\_\_\_\_

Place:

Date:

Assessing Authority

**FORM 5**  
**Form of Declaration**

[See rule 9]

I/We.....of..... carrying on the business(es) known as..... at ..... and other places in the Union Territory of Pondicherry as..... and liable to pay the tax under the Central Sales Tax Act, 1956, .....(here give address)..... do hereby declare that I (Shri)..... whose signature is appended below and who am/is .....(mention here the status of designature) of the said concern shall be deemed to be the Manager of the said business(es) at all places within the Union Territory of Pondicherry for the purpose of the said Act, and shall, at all times, comply with the provisions of the said Act and the rules made there under:-

Place	Date	Signature	Status

\* Enter here one of the following as may be applicable:-

- |  |               |
|--|---------------|
| (a) The guardian/trustee or                                | on behalf of. |
| (b) Hindu undivided family known as                        | -do-          |
| (c) an association/club/society known as                   | -do-          |
| (d) a firm known as  | -do-          |
| (e) a private limited company known as                     | -do-          |
| (f) a public limited company/co-operative society known as | -do-          |

\*\* The declaration shall be signed in the case of-

- (a) a Hindu undivided family – by its Manager
- (b) an association, club, society – by its President or Chairman and the Secretary
- (c) a firm by the partners having a total share of not less than 50%
- (d) a private limited company by all its directors or where there are no directors, by the authorized representatives of the company nominated by the Chairman.
- (e) a public limited company or co-operative society – by the managing agents, or where there are no managing agents, by the Managing Directors or the Chairman of the Board of Directors and the Secretary.

**FORM 6**  
**Form of Declaration**  
[See rule 8(1)]

We (Name)..... of (Address).....hereby declare that we have entered into partnership/formed a new partnership in regard to the business known as..... and carried on at ..... and other places in the Union Territory of Pondicherry on and with effect from ..... with shares as mentioned below and shall be jointly and severally responsible for the payment of the tax, fee or other amount leviable under the Act.

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Name of Person (1)	Amount or nature of share in the business (2)
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Date:  
Place:

Signature

**FORM 7**  
**Form of Report**  
[See rule 8(2)]

I/We (Name)..... of (Address).....  
hereby declare that I/we ceased my/our connection with the above business, with effect on and  
from.....

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Name of Person (1)	Amount or nature of previous share in the business (2)
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Date: \_\_\_\_\_ Signature \_\_\_\_\_  
Place: \_\_\_\_\_

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**FORM 8**  
**Register of Declaration Form**  
 [See rule 14(9)]

Receipts		Issues	
1	Date of receipt	5	Date of Issue
2	Authority from whom received	6	Book. No
3	Book No.	7	Sl. No
4	Sl. No. From-to	8	Name and address of seller to whom issued
5	Date of receipt	9	No. and date of order in respect of which issued
6	Authority from whom received	10	Description of goods in respect of which issued
7	Book No.	11	Value of the goods
8	Sl. No. From-to	12	Seller's Cash Memo Challan No. in reference to which issued
9	Date of Issue	13	No. and date of railway receipt or other carrier's challan for the goods
10	Book. No	14	Surrendered to (Sales Tax Authority)
11	Sl. No	15	Remarks
12	Name and address of seller to whom issued		
13	No. and date of order in respect of which issued		
14	Description of goods in respect of which issued		
15	Value of the goods		

**FORM 9**  
**Register of Declaration Forms received from outside**  
[See rule 14(4)]

	1	Sl. No.
	2	Date of issue by purchasing dealer
	3	Book No.
	4	No. of Form
	5	Name and address of the purchaser from whom received
	6	No. and date of order in respect of which received
	7	Seller's cash memo/challan No. in respect of which received
	8	Remarks

**FORM 10**  
**Form of account showing particulars of sales effected by a registered dealer in the course of**  
**Inter-State trade or commerce.**  
 [See Rule 14(7)]

Goods sold to registered dealers		Amount of sales tax collected
1	Sl. No	
2	Seller's invoice No & Date	
3	Serial no. of the Declaration Form with name of State given by the purchasing dealer	
4	Name of the State to which goods have been dispatched	
5	Name and address and Registration No. of the purchasing dealer with name of State	
6	No. and date of the order of the purchasing dealer	
7	Description of the goods sold, quantity etc	
8	For resale	
9	For use in manufacture or processing of goods for sale	
10	For mining	
11	For generation or distribution of power	
12	For use in the packing of goods for sale/resale	
13	Goods sold to unregistered dealer or for other purposes Rs. P	
14	Sale Price Rs. P.	
15	With Form C Rs. P.	
16	Without Form C Rs. P.	
17	Remarks	

**FORM 11**  
**Register of Declaration in Form F**  
*[See Rule 14(10a)]*

Receipts		Issues	
1	Date of receipt	5	Date of Issue
2	Authority from whom received	6	Book. No
3	Book No.	7	Sl. No
4	Sl. No..... From.....to.....	8	Name and address of transferor of goods to whom issued
		9	No. and date of order in respect of which issued
		10	Description of goods in respect of which issued
		11	Value of the goods
		12	Transferor's Cash Memo Challan No. in reference to which issued
		13	No. and date of railway receipt or other carrier's challan for the goods
		14	Surrendered to (Sales Tax Authority)
		15	Remarks

**FORM 12**  
**Register of Declarations in Form 'F' received from outside transferee of goods**  
*[See Rule 14(4a)]*

	1	Sl. No.
	2	Date of issue by transferee
	3	Book No.
	4	No. of Form
	5	Name and address of the transferee of goods from whom received
	6	No. and date of order in respect of which received
	7	Transfereror's cash memo/challan No. in respect of which received
	8	Remarks

**FORM 13**  
**Form of appeal**  
*[See Rule 20(2)]*

To  
The Deputy Commissioner of Commercial Taxes.

The ..... day of .....19.....

1. Name(s) of .....appellant(s).....
2. Authority passing the original order in dispute with order No. and date.....
3. Date of communication of the order against which the appeal is filed.....
4. Address of which notice may be sent to the appellant(s).....
5. Relief claimed in appeal.....
6. Grounds of appeal, etc.

(Signed)  
Appellant(s).

\_\_\_\_\_  
(Signed)  
Authorised representative, if any.

Verification

I/We..... the appellant(s) named in the above appeal do hereby declare that what is stated therein is true to the best of my/our knowledge and belief. Verified to-day the ..... day of.....19.....

(Signed)  
Appellant(s).

\_\_\_\_\_  
(Signed)  
Authorised representative, if any.

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Note-(1) The appeal should be in duplicate and should be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority.

(2) The appeal should be written in English and shall set forth concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.