



THE JHARKHAND GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 194

10 Chaitra, 1928 (S)
Ranchi, Friday 31st March, 2006

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 30th March, 2006

CENTRAL SALES TAX (JHARKHAND) RULES, 2006

S.O. 218, dated the 31st March, 2006--In exercise of the powers conferred by sub-section (3) of Section 13 of the Central State Tax Act, 1956 (74 of 1956), the Government of Jharkhand is pleased to make the following rules, namely :-

1. **Short title** -These rules may be called the Central State Tax (Jharkhand) Rules, 2006.
2. **Definition** -In these rules, unless there is anything repugnant in the subject or context -
 - (a) "the Act" means the Central Sales Tax Act, 1956;

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- (b) "Assessing Authority", in relation to a dealer, means the authority for the time being competent to assess the tax payable by the dealer under the Act;
- (c) "Assistant Commissioner" in relation to a dealer, means Assistant Commissioner of Commercial Taxes appointed under sub-section (1) of Section 4 of the Jharkhand Value Added Tax Act within those jurisdiction any place of business of the dealer is situated, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any circle or sub-circle the Assistant Commissioner of Commercial Taxes of that Circle or Sub-Circle, or where the dealer has no fixed place of business in the State, the Assistant Commissioner of Commercial Taxes of the Circle or sub-Circle or where the dealer is registered under Section 7 of the Act;
- (d) "Agent" means a person authorised by a dealer in writing to appear on his behalf before an assessing authority or any other officer appointed by the State Government, being person (s) as laid down in Section 91 of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and the rules framed thereunder.
- (e) "Central Rules" means the Central Sales Tax (Registration and Turnover) Rules, 1957 made under sub-section (1) of Section 13 of the Act;
- (f) "Circle", means a unit of Commercial Taxes Administration, specified in sub-rule (ii) of Rule 2 of Jharkhand Value Added Tax Rules 2006 within the local limits of which a dealer's place of business is situate, or, where the dealer has no fixed place of business in the State, the Circle in which he is registered under section 7 of the Act.
- (g) "Commissioner" means the Commissioner of Commercial Taxes or Additional Commissioner Taxes appointed by the Government under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and includes any other officer upon whom the State Government may by notification, confer all or any of the powers and duties of the Commissioner by the Government, under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006).

- (h) "Commercial Tax Officer" means any person appointed to be a Commercial Tax Officer by the Government under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006), within those jurisdiction any place of business of the dealer is situated, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any circle or sub-circle, or where the dealer has no fixed place of business in the State, the Commercial Taxes Officer of the Circle or sub-Circle where the dealer is registered under Section 7 of the Act.
- (i) "Deputy Commissioner of Commercial Taxes" means any person appointed to be a Deputy Commissioner of Commercial Taxes by the Government under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006), within those jurisdiction any place of business of the dealer is situated, or, in relation to a dealer permitted to file consolidated returns under the said Act, in any circle or sub-circle, or where the dealer has no fixed place of business in the State, the Deputy Commissioner of Commercial Taxes of the Circle or sub-Circle where the dealer is registered under Section 7 of the Act.
- (j) "Joint Commissioner" means any person appointed to be a Joint Commissioner of Commercial Taxes by the Government under Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006);
- (k) "Form" means a Form appended to these Rules;
- (l) "Notified authority" means the authority specified under sub-section (1) of Section 7;
- (m) "quarter" means a quarter ending on the 31st March, 30th June, 30th September or 31st December of the year;
- (n) "registration number" means the number allotted to the certificate of registration granted to a dealer under section 7 of the Act;
- (o) "Sales Tax Authority" means and includes Deputy Commissioner of Commercial Taxes, Assistant Commissioner of Commercial Taxes and Commercial Taxes Officer appointed under Section 4(1) of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006).
- (p) "Section" means a section of the Act;
- (q) "Taxing Authority" means the officer or officers appointed under section 4 of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006);

3. **Publication of cancellation of certificate of registration** - When the certificate of any dealer is cancelled, the Commissioner shall, within a period which shall not ordinarily exceed two months from the date on which the certificate is cancelled, publish in the Official Gazette, the particulars regarding such cancellation, in the following form namely:

Sl.No.	Name and address of the dealer and style of business	Location of the main place of business	Location of additional places of business, if any	Registration number and marks	Date from which cancellation took effect
1	2	3	4	5	6

4. Maintenance of Accounts by dealers - (1) Every registered dealer shall kept a true and complete account in respect of all goods purchased or sold by him in the course of inter-State trade or produced, raised, manufactured or processed by him for such sale or partly for such sale and partly for any other purpose. The account of inter-State sales shall be maintained in a register in form VII.

(2) If the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer is of opinion that the accounts maintained or produced by any registered dealer are not sufficiently clear or intelligible, for a proper determination of the turnover of the dealer during any period, he may direct such dealer to produce or maintain such accounts in such form and manner as may be requested.

(3) Every dealer who makes any sale, which is not exempted from tax under the Act, shall, in respect of such sale, issue to the purchaser a bill or cash memorandum or Tax Invoice, which shall be serially numbered, and signed and dated by him or by his manager, agent or servant. The counterfoil or duplicate copy of such bill or cash memorandum or tax invoice shall be maintained by the selling dealer and produced before the Assistant Commissioner, Superintendent or Assistant Superintendent for the purpose of assessment of tax on the transaction and on demand, before any sales tax authority for the purposes of sub-rule (2) of rule 7 or for any other purpose under the Act or the rules framed thereunder. Such bills or cash memorandum shall specify the name, address and style of business, and also the registration number, if any, of the selling as well as the purchasing dealer, full particulars of the goods sold and the sale price thereof. If the bill or cash memorandum is in respect of the sale of goods taxable at different rates, it shall show the break-up of the sales prices of such goods.

(4) Every registered dealer who claims exemption in respect of sales made through Agents in other State shall maintain accounts showing —

- (a) a correct and complete record of the name, address and other particulars of the agent to whom the goods were consigned;
- (b) copy of the authorization sent to such agent for sale of his goods;
- (c) particulars of each consignment of goods dispatched to such agent under intimation to the Assistant Commissioner, Superintendent or Assistant Superintendent;
- (d) written contract, if any, entered into between the dealer and his agent;
- (e) copies of the bill/memoranda/challans/invoices issued by his agents to purchasers of the goods;
- (f) accounts rendered by the agents to the dealer from time to time showing the gross amount of the bills/memoranda and deductions made on account of his charges of commission(s) and other incidentals;
- (g) ledger-extracts of such agent relating to the dealer duly authenticated by the former;
- (h) copy of the railway or lorry receipts or all other evidences pertaining to documents to title of goods dispatched to the agent in the other States.

accounts and documents and search of premises - (1) Any Sales Tax Authority within whose jurisdiction a dealer carries on any business may direct the dealer to produce before it any accounts, registers or documents, or to furnish any information, relating to the business and the stocks of goods purchased, produced, raised, manufactured, processed, sold or delivered by the dealer; and the dealer shall comply with such direction.

(2) All accounts, registers and documents relating to the business and all goods kept in any place of business or warehouse of a dealer shall, at all reasonable times, be open to inspection by the authority referred to in sub-rule (1) and the dealer shall render all possible assistance to such authority in carrying out an inspection.

(3) Unless the authority referred to in sub-rule (1) considers it necessary to make a surprise inspection, an inspection under sub-rule (2) shall be made only after giving to the dealer reasonable notice in writing of the time, date and place of such inspection and in fixing such time, and place due regard shall, as far as practicable, be given to the convenience of dealer.

(4) If any sales tax authority, not below the rank of an Assistant Superintendent, within whose jurisdiction a dealer carries on business, has reason to suspect that a dealer is attempting to evade the payment of tax under the Act, it may, for reasons to be recorded in writing seize such accounts or documents of the dealer as may be necessary and shall grant a receipt for the same. Such seized accounts or documents may be retained for so long as may be reasonably necessary for examination thereof or for a prosecution and shall thereafter be returned to the dealer after obtaining his acknowledgement of the receipt thereof:

Provided if the seized accounts or documents are retained for more than 21 days, the reasons for doing so shall be recorded in writing by the authority retaining them.

(5) After examination of the accounts or documents produced, inspected or seized or of information furnished under this rule, the authority which makes such examination shall record the results thereof and shall thereafter take such further action as may be necessary for carrying out the purposes of the Act.

(6) The authority referred to in sub-rule (4) may, for the purpose of the said sub-rule or for the purpose of sub-rule (2), enter and search any place of business or warehouse of a dealer.

6. Returns - (1) Every registered dealer shall furnish to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer quarterly returns in Form I, and also an annual return, in the same Form, on the basis of the quarterly returns for the year. Such returns shall be furnished in the manner and by the date prescribed in respect of returns under the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and the rules framed thereunder.

(2) If, upon information which has come into his possession, the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer is satisfied that any dealer, while being liable to pay tax under the Act, is not registered under section 7 he may direct such dealer to furnish a return in Form I in respect of such period as may be specified in the direction.

(3) The Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer may direct a dealer to furnish with his return in Form I, statements, in duplicate, showing the total sales made by him to each registered dealer of different States separately during the period covered by the return.

or additional security as may be determined under sub-section (2A), (3A), (3C) of section 7 by the authority granting the certificate of registration or the authority issuing the forms shall be furnished by the dealer/registered dealer in any of the following manner, namely: -

- (a) by depositing with the said authority Government securities for the amount fixed by the said authority; or
- (b) by depositing such amount in cash, in a Government Treasury; or
- (c) by depositing such amount into the different schemes of the Post Office and pledging the such Certificates of deposit and depositing the same with the said authority; or
- (d) by furnishing two sureties, acceptable to the said authority, by executing a security bond for such amount in Form X by such date as may be specified in the order or in the event of insolvency or death of the surety, within ninety days, or
- (e) by furnishing to the said authority a guarantee from a Nationalized Bank approved in this behalf by the said authority, agreeing to pay to the State Government, on Demand the amount of security fixed by the said authority.

(2) At any time, the said authority may to his satisfaction, increase or reduce the amount of Security furnished in this behalf. Where additional amount of security is determined under sub-section (3E) of section 7, by the authority issuing the certificate of registration or form, it shall be furnished by the dealer within thirty days of such order or by such date as may be specified in the order in any of the manner mentioned in sub-rule (1) as may be directed.

(3) Any person aggrieved by an order passed under sub-rules (1), (2) or an order passed under sub-section (3D) or (3G) of section 7, may after depositing in a Government treasury one per centum of the amount in dispute, calculated to the nearest rupee subject to a minimum of rupee one, and a maximum of rupees fifty, prefer an appeal against such order to the Joint Commissioner of Commercial Taxes (Appeals) or Deputy Commissioner of Commercial Taxes.

(4) An appeal under sub-rule (3) shall -

- (a) be in Form XI
- (b) be filed in triplicate,
- (c) be presented to the appellate authority by the appellant or by his Agents or legal practitioner or be sent by registered post to the said authority,
- (d) be accompanied by -
 - (i) a certified copy of the order appealed against, and the notice of demand, if any, served upon the appellant,
 - (ii) a receipt showing deposit into the Government treasury of the prescribed fee for the appeal.

...the disposing of an appeal, may confirm, reduce, modify or enhance the amount of security or additional security or the refund as the case may be and its order thereon shall be conclusive and final.

8. Authority from which forms of declaration may be obtained; use, custody and maintenance of records of such forms and matters incidental thereto. -
(1) A registered dealer who wishes to purchase goods from another such dealer on payment of tax at the rates 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 Assistant Commissioner, the Superintendent or the Assistant Superintendent the form of declaration prescribed under sub-section (4) of Section 8 of the Central Sales Tax Act, 1956, and furnish it to the selling dealer. Before furnishing the declaration to the selling dealer, the purchasing dealer, or any person authorized by him in this behalf, shall fill in all required particulars in the form and shall also affix his signature in the space provided in the form for this purpose. Thereafter, the counterfoil of the form shall be retained by the purchasing dealer and the two other portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer.

(2) The form of declaration referred to in sub-rule (1) shall be supplied to a registered dealer, to the extent actually required by him, on payment of a fee at the rate of Rs. 8 for every set of 25 forms. The dealer shall pay fee by depositing it into the Government treasury under the appropriate head of account. Where payment of the fee is made by depositing it into the Government Treasury the supply of the forms to the dealer shall be made on production of the receipt showing the payment into the Government treasury before the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer of the Circle:

Provided that if the registered dealer has at the time of making an application for supply of forms defaulted in furnishing any return or revised return, together with receipted challan or challans showing payment of tax due from him according to such return or revised return, the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer after him a reasonable opportunity of being heard may, for reason to be recorded in writing withhold the issue of such forms to him until such time as he furnishes such return or revised return together with such receipted challans, showing payment of tax due according to such return or revised return.

(3) (a) A registered dealer who claims to have made a sale to another registered dealer shall, in respect of such claim, attach to the return in Form I, the portion marked "Original" of the declaration received by him from the purchasing dealer or shall submit the said declaration up to the time of assessment by the first assessing authority:

Provided that if the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer 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 to be furnished within such further time as that authority may permit:

Provided further that when goods are delivered in instalments against one purchase order and a declaration in Form C covering the entire order is furnished along with the return for one period, declaration need not be furnished along with the return for subsequent period, in respect of the same transaction, if a reference to previous return or declaration is given in a Statement furnished with subsequent returns.

(b) The selling dealer shall also maintain, serially and chronologically, a complete account in a register in Form III in respect of the forms of declaration received by him from the purchasing dealers.

(c) The assessing authority may, in its discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked "Duplicate".

(4) No purchasing dealer shall give, nor shall a selling dealer accept, any declaration except in a form obtained by the purchasing dealer, on application, from the Assistant Commissioner, the Superintendent or the Assistant Superintendent and not declared obsolete and invalid by the Commissioner under sub-rule (10).

(5) Every form of declaration obtained from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer 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 revenues, if any, resulting directly or indirectly from such loss, destruction or theft.

(6) Every registered dealer to whom any form of declaration is issued by the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer shall maintain, in a register in Form II, a true and complete account of every such form. If any such form is lost, destroyed, or stolen, the dealer shall report the fact to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer immediately, make appropriate entries in the remarks column of the register in form II, and take such steps for the issue of a public notice of the loss, destruction or theft as the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer, may direct.

(7) Any unused form of declaration remaining in stock with a registered dealer on the cancellation of his certificate of registration shall be surrendered to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer.

(8) No registered dealer to whom a form of declaration has been issued by the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer shall, either personally or through any other person, transfer the same to another person except for the purpose specified in sub-rule (1).

(9) A form of declaration of which the particulars are published by the Commissioner under sub-rule (9) shall not be valid for the purpose of sub-rule (1).

(10) The Commissioner shall publish in the Official Gazette the particulars of the form of declaration which is reported under sub-rule (5) to have been lost, destroyed or stolen or which, in the opinion of the Commissioner, are likely to be misused.

(11)(a) The Commissioner may by notification, declare that forms of declaration of a particular series, design or colour shall be deemed to be obsolete and invalid with effect from such date as may be specified in the notification.

(b) The Commissioner may furnish information in respect of forms of declaration declared to be obsolete and invalid under clause (a) of this sub-rule to other State Governments for publication in the Official Gazette.

(12) When a notification declaring forms of declaration of a particular series, design or colour to be obsolete and invalid is published under sub-rule (10), all registered dealers shall, on or before the date with effect from which the forms are

declared obsolete and invalid, surrender to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer all unused forms of that series, design or colour which may be in his 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 a satisfactory account of the old forms issued to him and returned the unused ones, if any, to the Assistant Commissioner, the Superintendent or the Assistant Superintendent.

9. Use, Custody, Maintenance, etc. of records of certificate in Forms E-I and E-II. - (1) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of section 6 of the Act shall obtain from the registered dealer whom he purchased the goods, a certificate in Form E-I or E-II as the case may be, prescribed in sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules:

Provided that a single certificate shall cover all such transactions of sale as prescribed in the second and third proviso of sub-rule (1) of Rule 12 of the Central Rules.

(2) Form E-I shall be used in respect of the sale exempted under sub-section (2) of section 6, which follows immediately the first sale and form E-II shall be used in respect of all other subsequent sales exempted under the said sub-section.

(3) For the purpose of sub-rule (1), a registered dealer shall obtain from the Assistant Commissioner, the Superintendent or the Assistant Superintendent Form E-I or form E-II, as the case may be, to the extent required by him and the said dealer shall maintain serially and chronologically, in a register in Form V, a true and complete account of every such form received by him from the said authority.

(4) Before furnishing any certificate referred to in sub-rule (1) to the registered purchasing dealer, the registered selling dealer or any person authorised by him in this behalf shall fill the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose and the counterfoil of the certificate shall be retained by the registered selling dealer and the other two portions of the certificate marked "Original" and "Duplicate" shall be made over to the registered purchasing dealer.

(5)(a) A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub-section (2) of section 6 of the Act shall, in respect of such claim, attach to his return in Form I the certificate in Form E-I or E-II, as the case may be, received by him from the registered dealer from whom he made the purchase, along with the declaration referred to in sub-section (4) of section 8 received by him from the registered dealer to whom he has made the subsequent sale.

(b) The selling dealer shall maintain serially and chronologically, a true and complete account in Form VI in respect of all such certificate received by him.

(c) The Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer may, in his discretion require the registered selling dealer to produce for inspection the portion marked "Duplicate" of the certificate in Form E-I or E-II.

(6) No registered dealer shall give, nor shall a registered dealer accept, any certificate in Form E-I or Form E-II except in a form obtained on application from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer and not declared obsolete and invalid by the Commissioner.

(7) The provisions of sub-rules (4) to (12) of rule 8 relating to forms of declaration referred to therein shall except to the extent otherwise provided in this rule, apply mutatis mutandis to corresponding matters in respect of certificate, in Form E-I and E-II.

10. Use, Custody and Maintenance, etc. of records of certificates in Form D-
(1) An authorised officer of Government (not being a registered dealer who purchases goods on behalf of the Government from a dealer shall furnish a certificate to the dealer in Form D prescribed in sub-rule (2) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957:

Provided that a single certificate shall cover all such transactions of sale as prescribed in the second and third proviso of sub-rule (1) of Rule 12 of the Central Rules.

(2) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions of the certificate marked "Original" and "Duplicate" to the selling dealer.

(3)(a) A registered dealer who claims to have made a sale to government through an authorised officer of the Government (not being a registered dealer) shall, in respect of such claim, attach to his return in Form I the portion marked "Original" of the certificate received by him from such officer or shall submit the said certificate up to the time of assessment by the first assessing authority:

Provided that if such authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such certificate within the aforesaid time, that authority may allow such further time as it may permit:

Provided further that when the goods are delivered in instalments against one purchase order and a certificate in Form D covering the entire order is furnished along with the return of one period, certificates need not be furnished along with the return for subsequent period in respect of the same transaction, if reference to previous return and certificate is given in a statement furnished with subsequent return.

(b) the assessing authority may, in his discretion, also direct the selling dealer to produce for inspection the portion marked "Duplicate" in the certificate in Form D.

Explanation. - In this rule, "authorised officer of the Government" means an officer authorised under clause (b) of sub-section (4) of section 8 of the Act.

11. Authority from which form of declaration F may be obtained, use, custody and maintenance of records of such forms and matters incidental thereto. -

(1) A registered dealer who claims exemption from tax in respect of any transfer referred to in sub-section (1) of section 6A of the Act shall obtain a declaration duly filled in form F prescribed in sub-rule (5) of rule 12 of the Central Sales Tax (Registration and turnover) Rules, 1957, by the principal Officer of the other place of business or his agent or principal, as the case may be, of the transferee in the State in which the goods covered by such form are delivered.

(2) For the purposes of sub-rule (1) a registered dealer shall obtain from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer, Form F to the extent required by him on payment of a fee at the rate of Rs. 8 for every

set or 25 forms. The dealer shall pay the fee by depositing it into the Government treasury under the appropriate head of account. Where payment of the fee is made by depositing it into the Government Treasury the supply of the forms to the dealer shall be made on production of the receipt showing payment into Government treasury.

(3) Before furnishing any declaration referred to in sub-rule (5) of rule 12 of the Central Sales Tax (Registration and turnover) Rules, 1957, to the selling dealer, the purchasing dealer or the transferee, as the case may be, or any person authorised by him, shall fill in all required particulars in the form and shall affix his signature the space provided in the form for the purpose. Thereafter the counterfoil of this form shall be retained by the purchasing dealer or transferee, as the case may be and, the other two portions marked "Original" and "Duplicate" shall be made over to the selling dealer or the transferor, as the case may be.

(4) A registered dealer who claims exemption from tax in respect of any sale referred in sub-section (1) of section 6A of the Act shall, in respect of such claim attach to his returns in Form I the portion marked "Original" of the declaration in Form F received by him from the transferee in the State in which the goods covered by such form are delivered or shall submit the said declaration at any time before assessment by the first assessing authority.

(5) The selling dealer or the transferor shall also maintain both serially and chronologically a complete account in a register in Form IX in respect of all forms of declaration received by him from the transferee.

(6) The assessing authority may, in his discretion, also direct the selling dealer or the transferor to produce for inspection the portion of the declaration marked "Duplicate".

(7) No purchasing dealer or the transferee, as the case may be, shall give, nor shall a selling dealer accept any declaration except in a form obtained by the purchasing dealer or the transferee, on application, from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer and not declared obsolete and invalid by the Commissioner under sub-rule (14).

(8) Every form of declaration obtained from the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer by a registered dealer shall be kept by him in a safe custody and the latter 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 loss, destruction or theft.

(9) Every registered dealer to whom any form of declaration is issued by the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer shall maintain in a register in Form VI, a true and complete account of every such form. If any such form is lost, destroyed or stolen, the dealer shall in this respect report the fact to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer immediately and make proper entries in the remarks column of the register in Form VIII and take such steps for issue of public notice of the loss, destruction or theft as the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer may direct.

(10) Any unused form of declaration in stock with a registered dealer on the date of cancellation of his certificate of registration shall be surrendered to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer.

(11) No registered dealer to whom a form of declaration has been issued by the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer shall either personally or through any other person transfer the same to another person except for the purposes of sub-rule (1).

(12) A form of declaration of which the particulars are published by the Commissioner under sub-rule (13) shall not be valid for the purpose of sub-rule (1).

(13) The Commissioner shall publish in the Official Gazette the particulars of the form of declaration which is reported under sub-rule (9) to have been lost, destroyed or stolen or which, in the opinion of the Commissioner, are likely to be misused.

(14) (a) The Commissioner may, by notification, declare that forms of declaration of a particular series, design or colour shall be deemed to be obsolete and invalid with effect from such date as may be specified in the notification.

(b) The Commissioner may furnish information in respect of forms of declaration declared obsolete and invalid under clause (a) of this sub-rule to other State Governments for publication in their Official Gazette.

(15) When a notification declaring forms of declaration of a particular series design or colour to be obsolete and invalid is published under sub-rule (14), all registered dealers shall, on or before the date with effect from which the forms are declared obsolete and invalid, surrender to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer all unused forms of that series, design or colour 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 satisfactory account of the old forms issued to him and returned and unused ones, if any, to the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer.

12. Furnishing of declaration of the name of manager of business. - (1) Every dealer who is liable to pay tax under the Act and is an undivided Hindu family, or an association, club, society, firm or company or who carries on business as a guardian or trustee, or otherwise, on behalf of another person, shall furnish to the authority competent to register him under section 7 a declaration stating the name, address and other particulars of the person who shall be deemed to be the manager in relation to the business of the dealer in the State.

(2) The declaration mentioned in sub-rule (1) shall be in Form IV and shall be submitted within the time prescribed in sub-section (1) of section 7 or together with his application for registration under sub-section (1) or (2) of the said section whichever is earlier.

(3) Any statement made, return furnished, accounts or documents produced or evidence by the manager or any person authorised by him in this behalf; in course of any proceeding under the Act, shall be binding on the dealer.

(4) Whenever a new manager is appointed, the dealer shall, within one month of such appointment, furnish to the authority referred to in sub-rule (1) a revised declaration in Form III.

13. Furnishing of information relating to change in ownership or nature of business - (1) Any dealer liable to pay tax under this Act who -

- (a) disposes of his business or any part of his business whether by sale or otherwise; or
- (b) acquires any business or part of any business, whether by purchase or otherwise; or
- (c) effects any other change in the ownership or constitution of the business; or
- (d) discontinues his business or shifts his place of business; or
- (e) changes the name or nature of his business or effects any change in the classes of goods which he sells; or
- (f) starts a new business either singly or jointly with other person; or
- (g) effects any change in the particulars furnished in an application under section 7 or a declaration furnished under Rule 10.

shall within one month of the occurrence of any of the aforesaid events, inform the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer accordingly; and if any such dealer dies, his successor or legal representative shall likewise, inform the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer.

(2) A dealer or other person required by sub-rule (1) to furnish information shall furnish, in writing, full details of the date, nature and extent of the event necessitating the furnishing of information and shall also furnish such further details, if any, as the Assistant Commissioner, the Superintendent or the Assistant Superintendent may direct.

14. Application of the Jharkhand Value Added Tax Act 2005(Jharkhand Act 05, 2006) and the rules framed thereunder to certain matters and the Adopted CST (Bihar) Rules 1957. - The provisions of the Jharkhand Value Added Tax Act 2005 (Jharkhand Act 05, 2006) and the Rules framed thereunder and the Adopted CST (Bihar) Rules 1957 shall except in so far as they relate to publication of lists of registered dealers and publication of amendments of certificate of registration, mutates mutandis apply in respect of all procedural and other matters incidental to the carrying out of the purposes of the Act for which no provision is made in these rules or in the Central Sales Tax (Registration and Turnover) Rules, 1957.

13. Penalties. - Any person contravening any provision of these rules shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing one, with a daily fine which may extent to fifty rupees for every day during which the offence continues.

14. Repeal and Savings:-

- 1. Adopted CST (Bihar) Rules 1957 is hereby repealed.
- 2. The repeal shall not;
 - (a) affect any right, title, obligation or liability already acquired, accrued or incurred for any thing done or suffered in the respect of the period immediately preceding this repeal; or
 - (b) affect any penalty, forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed rules; or
 - (c) affect any procedural and other matters incidental to the carrying out of the provisions of this rules.