



सत्यमेव जयते

**THE
JHARKHAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 557

30 Aashwin, 1936 (S)

Ranchi, Wednesday 22nd October, 2014

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 22nd October, 2014

S.O. 52 dated 22nd October, 2014-- In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Act no.74 of 1956), the Government of Jharkhand is pleased to make the following amendments in the Departmental Notification No. S. O. 218 dated 31st March, 2006 (**As amended vide S.O. 143 dated 23rd July, 2011**), in respect of Central Sales Tax (Jharkhand) Rules 2006 : -

Amendments

1. Amendment in Rule 4A –

- (i) In sub-rule (2) after the words '*declaration Forms*' and before the words '*are required*' the words '*or certificates*' shall be inserted.
- (ii) In sub-rule (2) the words '*20th day*' after the words '*on or before the*' shall be substituted by the words '*25th day*'.

(iii) In proviso of sub-rule (2) the word '**20th day**' after the words '**one month from the**' shall be substituted by the words '**25th day**'.

2. Amendment in Rule 6 –

- (i) In sub-rule (1) the word '**[monthly]**' after the words '**Commercial Taxes Officer**' shall be substituted by the word '**[quarterly]**'.
- (ii) In sub-rule (1) the word '**[monthly]**' after the words '**on the basis of the**' shall be substituted by the word '**[quarterly]**'.
- (iii) Proviso of sub-rule (1) shall be deleted.
- (iv) Existing sub-rule (3) shall be substituted as follows:-

"Every dealer shall furnish with his return in Form I, statements showing the total sales made by him to each registered dealer of different States separately during the period covered by the return."

3. Amendment in Rule 8 –

(i) In the proviso of sub-rule (2) after the words '**Commercial Taxes Officer after**' the word '**giving**' shall be inserted.

(ii) a second proviso in sub-rule (2) shall be added as follows:-

" Provided further that the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer may withhold the issue of such Form to a registered dealer until such time as he pays any tax, penalty or interest outstanding against him under the VAT Act, 2005 or CST Act, 1956 or repealed Bihar Finance Act, 1981 etc."

(iii) In sub-rule (3)(a) the words ' or shall submit the said declaration up to the time of assessment by the first assessing authority:' before the words 'from the purchasing dealer' shall be deleted.

(iv) The first proviso of sub-rule (3)(a) shall be substituted as follows:-

' Provided 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.'

(v) The second proviso shall be deleted.

4. Amendment in Rule 11 –

(i) Two new provisos shall be added in sub-rule(2) as follows:-

" 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 giving 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.

Provided further that the Deputy Commissioner or Assistant Commissioner or Commercial Taxes Officer may withhold the issue of such Form to a registered dealer until such time as he pays any tax, penalty or interest outstanding against him under the VAT Act, 2005 or CST Act, 1956 or repealed Act(s).

(ii) In sub-rule (4) the words '*or shall submit the said declaration at any time before assessment by the first assessing authority*' before the words '*forms are delivered*' shall be deleted.

5. Amendment in Rule 11A –

(i) Existing sub-rule (2) shall be substituted as follows:

" Notwithstanding anything contained in sub- rule (1), the Commissioner may evolve criteria and direction other than those prescribed in these Rules for the purpose of requisition, obtainment and cancellation of prescribed declaration forms electronically through departmental online system".

6. Existing form of return '**Form I**' shall be substituted by the Form appended to this amendment notification.

7. This amendment shall be effective from the date of notification.

(File No Ba Kar. Compu./15/2014/1200)

By the Order of the Governor of Jharkhand,

M.R. Meena,

Secretary cum Commissioner,

Commercial Taxes Department,

Jharkhand, Ranchi.

FORMS PRESCRIBED UNDER THE CST (JHARKHAND) RULES 2006**FORM I**

[See rule 6]

*Form of Return***RETURN OF CENTRAL SALES TAX PAYABLE FOR THE
MONTH/QUARTER/YEAR UNDER THE CENTRAL SALES TAX ACT,
1956**

1. TIN

| | | | | | | | | | | | |
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| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

2. Name & Address of the Dealer:

3. Period covered by this Return

| From | DD | MM | YY | To | DD | MM | YY |
|------|----|----|----|----|----|----|----|
| | | | | | | | |

4. If you have made No "Sales and Purchases", Select Option Yes or No.

Yes No

Is it a Revised Return

If Yes: Receipt No. and Date of Original Return

Yes No

| | | |
|----|---|--|
| 1. | Gross Turnover received or receivable during the period, including the State Turnovers, Branch Transfers / Sale outside the State / Consignment Sales / Export Sales, and Inter-State Sales thereof. (excluding tax). | |
| 2. | Deduct: Turnover under the State Law. | |
| 3. | Balance Turnover (1-2=3) | |

Deduct:

| | | |
|----|---|--|
| 4 | Sales of goods outside the State / Consignment Sales outside the State (u/s 4 of the Act) / Branch Transfers (u/s 6A(1)) of the Act. | |
| 5. | Sales of goods in course of Export from India: (u/s 5(1) or 5(3) of the Act) . | |
| 6. | Less: Cash discount if any, cost of freight, delivery or installation charges; when such cost/ charges is separately charged (refer section 2 (h) of the Act). | |
| 7. | Less: Job work, labour & services charges for works contract; not amounting to sales, but included in the Central Turnover (refer section 2 (h) of the Act) . | |
| 8. | Sale Price of Goods: returned by the purchaser; (refer section 8(A) (1) (b) of the Act). i.e Sales Return (Excluding Tax) | |
| 9 | Balance Turnover : Inter - State Sales (3-4-5-6-7-8=9) | |

Exempt:

| | | |
|-----|--|--|
| 10 | Sales of goods u/s 6(2) read with u/s 3(b) of the Act and supported with the declarations / certificates u/s 8(4) (a) of the Act , read with Rule 12 (1) and (4) of the Central Rules, but except turnover under section 9 (1) ; “proviso”, of the Act | |
| 11. | Sales under Section 6(3) of the Act, subject to the restrictions specified in section 6(4) of the Act. | |
| 12. | Sales of generally exempted goods, under the Sales Tax Law of the State (refer section 8(2) (c) of the Act). | |
| 13. | Sales of goods notified under Section 8(5) of the Act, subject to the restrictions in Section 8(4) of the Act. | |
| 14 | Sales of goods under Section 8(6) of the Act, subject to the restrictions specified in Section 8(8) of the Act and filing of declaration vide Sub-rule 11 of Rule 12 of the Central Rules. | |
| 15 | Balance Taxable turn over (9-10-11-12-13-14=15) | |

**Sale Price Amount of
Excluding Tax Payable**

| | | | |
|-----|--|--|--|
| 16. | Sales liable to be taxed u/s 8(1) of the Act | | |
| 17. | Sales liable to be taxed u/s 8(2) of the Act | | |
| 18. | Sales liable to be taxed under section; “proviso” of sub section (1) of section 9 of the Act | | |
| 19. | Total Tax payable (16+17+18=19) | | |

| | | | |
|-----|--|--|--|
| 20. | Add: Amount of interest: if any payable | | |
| 21. | Add: Amount of penalty: if any payable | | |
| 22. | Total Amount payable (19+20+21=22) | | |
| 23. | Adjust the Amount payable in Box 16 from the amount as shown in Box 60 of Form JVAT -200 / 204, of Jharkhand Value Added Rules 2006. | | |
| 24. | Balance Total net Amount payable (22-23=24) | | |

| | | | | | |
|---------------------------------------|-------------------------|------|---------------|-------------|--------|
| 25 Payment / Adjustment Details: | | | | | |
| Details | Challan/ Instrument No. | Date | Bank/Treasury | Branch Code | Amount |
| Payment Details: | | | | | |
| | | | | | |

Following annexures are attached with the return:

- Annexure: A – Statement of interstate sales
- Annexure: B - Statement of Inter State sales return
- Annexure: C - Statement of Interstate purchase return to Registered Dealer.

I declare that the statements made and particulars furnished in and with this return are true and complete to the best of my knowledge and belief.

Signature.....

Annexure: A – Statement of interstate sales:

| Sl. No. | Name of Purchaser | Address | Status of Dealer (Reg/UnReg) | TIN | Invoice No. | Date of Invoice | Commodity | Rate of Tax (A) | Amount Excluding tax (B) | VAT/CST Charged (C) | Total Value (D = B+C) | Used Sugam B Number on which goods were sold |
|--------------|-------------------|---------|------------------------------|-----|-------------|-----------------|-----------|-----------------|--------------------------|---------------------|-----------------------|--|
| | | | | | | | | | | | | |
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| | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |

Annexure B : Statement of Inter State sales return:

| Sl. No. | Name of Purchaser | Address | Status of Dealer Reg/UnReg | TIN | Seller's Original Invoice No. | Date of Invoice | Purchaser's Goods Return Challan No. | Challan Date | Credit Note No. | Credit Note date | Commodity | Rate of Tax (A) | Amount Excluding tax (B) | CST Charged (C) | Total Value (D = B+C) | Used Sugam B Number on which goods were sold |
|--------------|-------------------|---------|----------------------------|-----|-------------------------------|-----------------|--------------------------------------|--------------|-----------------|------------------|-----------|-----------------|--------------------------|-----------------|-----------------------|--|
| | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | |

Annexure: C - Statement of Interstate purchase return to Registered Dealer:

| Sl.No | Name of Seller | Address | TIN | Seller's Original Invoice No. | Date of Invoice | Goods Return Challan No. | Challan Date | Seller's Credit Note No. | Credit Note date | Commodity | Rate of Tax (A) | Amount before tax | CST Charged | Total Value | Used Sugam G Number on which goods were purchased | Used Sugam B Number on which goods were Returned. |
|--------------|----------------|---------|-----|-------------------------------|-----------------|--------------------------|--------------|--------------------------|------------------|-----------|-----------------|-------------------|-------------|-------------|---|---|
| | | | | | | | | | | | | (B) | (C) | (D = B+C) | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | |