

## **ANDHRA PRADESH GENERAL SALES TAX RULES, 1957**

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### **ANDHRA PRADESH GENERAL SALES TAX RULES, 1957**

In exercise of the powers conferred by Section 39 of the Andhra Pradesh General Sales Tax Act, 1957 (Andhra Pradesh Act VI of 1957) the Governor of Andhra Pradesh hereby makes the following rules

**1. . :-**

These rules may be called the Andhra Pradesh General Sales Tax Rules, 1957.

**2. . :-**

They shall come into force on the 15th day of June, 1957.

**3. . :-**

In these rules, unless the context otherwise requires

(a) "The Act" means the Andhra Pradesh General Sales Tax Act, 1957.

(b) "Assistant Commercial Tax Officer" means any person appointed by the Deputy Commissioner by name or by virtue of his office to exercise the powers of an Assistant Commercial Tax Officer and includes (1) an Assistant Commercial Tax Officer (Intelligence) appointed for collection of intelligence and to investigate evasion of tax by the trade). (2) an Additional Assistant Commercial Tax Officer appointed for exercising the powers attached to the post of an Assistant Commercial Tax Officer.

(c) "Commercial Tax Inspector" means any person appointed by the Commercial Tax Officer by name or by virtue of his office to exercise the powers of a Commercial Tax Inspector.

(cc) Omitted by G.O.Ms.No. 868, Rev., dt. 11-9-1961;

(d) Omitted by G.O.Ms.No.1857, Rev., dt. 28-10-1963;

(e) "Form" means a form appended to these rules;

(f) "Government Treasury" means a treasury or sub treasury of the State Government;

(g) Omitted by G.O.Ms.No. 868, Rev., dt. 29-8-1989;

(gg) Omitted by G.O.Ms.No. 868, Rev., dt. 29-8-1989;

(h) "Month" means a calendar month.

(i) "Registering Authority" means the Assistant Commercial Tax Officer in whose jurisdiction the principal place of business of a dealer applying for registration under Section 12 is situated;

(j) "Section" means a section of the Act;

(k) "State Representative" means an officer not lower than a Commercial Tax officer appointed by the Government or Commissioner of Commercial Taxes for appearing on behalf of the State in appeals before the Sales Tax Appellate Tribunal.

**4.** . :-  
\*\*\*\*]

**5.** . :-

(1) Save as provided in Sub rules (2) to (8) the turnover of a dealer for the purposes of these rules shall be the total amount received by the dealer as the consideration for the sale of the goods.

(2) In the case of the under mentioned goods, the turnover of a dealer for the purposes of these rules shall be the total amount payable by the dealer as the consideration for the purchase of the goods.

(i) Manganese (including manganese ore);

(ii) Iron ore;

(iii) Turmeric;

(iv)[\*\*\*\*]

(v) Buttter and Ghee other than that purchased from any organisation registered under the Companies Act, 1956 or the Andhra Pradesh Cooperative Societies Act, 1964.

(vi) Mica;

(vii) Palmyrah Fibre and Stalks;

(viii) Paddy Oryza Sativa L;

(ix) Coriander;

(x) Coconuts other than those falling under item xxi;

(xi) Green gram and black gram;

(xii) Cashewnut (with shell)

(xiii) Wattle bark and other barks;

(xiv) Tamarind when purchased within the State

(xv) Tamarind seeds when purchased within the State

(xvi) Chillies;

(xvii) Pippalamodi or pippalanalaka;

(xviii) Beedi leaves;

(xix) Oil seeds, that is to say;

(a) Sesamum or Til (sesamum orientale);

(b) Soyabean (Glycine seja);

(c) Rabe seed and mustard

(1) Toria (Brassica compestris var toraia);

(2) Rai (Brassic Juncea);

(3) Jamba Taramira (Eruca Satiya);

(4)Sarson Yello and brown ( Brassica compestris var sarson)

(5) Banarasi Rai or True Mustard (Brassica nigra);

(d) Linseed (linun usitatisssimum)

(e) Sunflower (Helianthus annus);

- (f) Nigar seed (*Guizotia abyssinica*);
- (g) Neem, vepa (*Azadirachra Indica*);
- (h) Mahua, illupai, ippe (*Madhuca indica* M.Latifolia, *Bassia*, *Latifolia* and *Madhucal longifolia* syn, *M.Longifolia*);
- (i) Karanja, Pongam, Honga (*Pongamia Pinnata* syn. *P.Glabra*);
- (j) Kusum (*Schelichera Oleosa*, syn. *S.(Trijuga)*);
- (k) Punna Undi (*Calophyllum*, *inophyllym*);
- (l) Kokum (*Carcinia indica*);
- (m) Sal (*Shorea robusta*);
- (n) Tung (*Aleurites Jordii* and *A. Montana*);
- (o) Redpalm (*Elaels Guinenisis*);
- (p) Safflower (*Carthamus tinctorius*);
- (xx) Castor (*Ricinus communis*);
- (xxi) Coconuts other than tender coconuts (*Cocus nucifera*);
- (xxii) Groundnut or peanut (*Archis hypogaea*);
- (xxiii) Jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorius* and the fibre known as Mesta or Bimli extracted from plants of the species *hibiscus cannabinus* and *hibiscus sabdariffavar altissima* and the fibre known as sunhemp extracted from plants of the species *Crotalaria juncea* whether baled or otherwise;
- (xxiv) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;
- (xxv) Hides and skins whether tanned or untanned;
- (xxvi) Livestock, that is to say, all domestic animals such as oxen, bulls, cows, buffaloes, goats, sheep, horses etc.
- (xxvii) Prawns, lobsters, frogs and frog legs;
- (xxviii) Tapioca
- (xxix) Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock

sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subject to all or any of the following processes:

- (1) Decantation;
  - (2) De-salting;
  - (3) Dehydration;
  - (4) Stabilisation in order to normalise the vapour pressure;
  - (5) Elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure;
  - (6) The addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned process;
  - (7) Any other minor process (including addition to pour point depressants or flow improvers) which does not change the essential character of the substances;
- (xxx) Jowar or Milo (*Sorghum vulgare pers*);
- (xxxi) Maize (*Zea mays L*);
- (xxxii) Ragi (*Elusine caracana Gaertn*); and
- (xxxiii) [\*\*\*\*\*]
- (xxxiii A) Jaggery, when purchased by a dealer from a person who is not a registered dealer otherwise than through an agent.
- (xxxiv) Iron and Steel Scrap, that is to say:
- (i) Iron scrap, cast iron scrap, runner scrap and iron skull scrap.
  - (ii) Steel melting scrap in all forms including steel skull, turnings and borings.
- (3) In the case of goods liable to tax under Section 6 A, the amount paid by the dealer for the purchase of such goods shall be the turnover of the dealer in such goods.
- (4) In the case of a works contract, the turnover of a dealer for the purpose of these rules shall be the total amount realised or realisable by the dealer as the consideration for the goods (whether

as goods or in some other form) involved in the execution of a works contract.

(5) In the case of delivery of goods on hire purchase or any other system of payment by instalments the turnover of a dealer for the purpose of these rules shall be the total amount realised or realisable by the dealers as the consideration for the goods delivered.

(6) In the case of supply or distribution of goods by a society including a cooperative society club, firm or association to its members, the turnover for the purpose of these rules shall be the total amount realised or realisable by such society from its members as the consideration for the supply or distribution of such goods.

(7) In the case of a dealer running any restaurant or eating house or hotel (by whatever name called) the turnover for the purpose of these rules shall be the total amount realised or realisable by the dealer as the consideration for the supply by way of or as part of any service or in any other manner whatsoever of goods being food or any other article for human consumption or any drink (whether intoxicating or not).

(8) In the case of the transfer of right to use goods under Section 5 E, the total amount realised or realisable by the dealer on the transfer of the right to use goods from the lessee or licensee shall be the turnover of the dealer.

## **6. . :-**

(1) The tax or taxes and surcharge under sections 5, 5A, 5-B, 5-C, 5-E, 6, 6-A and 6-C or notified under Section 9(1) shall be levied on the net turnover of a dealer. In determining the net turnover, the amounts specified in Clauses (a) to (l) shall, subject to the conditions specified therein, be deducted from the turnover of a dealer

(a) all amounts allowed as discount, provided that such discount is allowed in accordance with the regular practice of the dealer or is in accordance with the terms of a contract or agreement entered into in a particular case and provided also that the accounts show that the purchaser has paid only the sum originally charged less the discount.



(b)

(i) all amounts allowed to purchasers in respect of goods returned by them to the dealer when the goods are taxable on sales provided that the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on which the goods were returned and the date on which and the amount for which refund was made;

(ii) all amounts received from the sellers in respect of goods returned to them by the dealer, when the goods are taxable on the purchase value provided that the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on which the goods were returned and the date on which and the amount for which refund was received;

Provided that the claim for deduction on account of such returned goods shall be admissible if it is preferred within a period of six months from the date on which the goods sold have been received or the goods purchased have been returned as the case may be

(c) all amounts for which the dealer sells articles which are not in his stock but which are obtained by him from another dealer specially to accommodate a particular customer and are immediately sold to such customer provided that the sale is entered in the accounts then and there as an accommodation sale together with the name of the dealer from whom the articles were obtained and provided that the accommodating dealer does not make a profit out of the transaction;

(d) all amounts for which goods specified in the Fourth Schedule are sold;

(e) all amounts for which goods exempted by a notification under Section 9(1) are sold or purchased, as the case may be, provided that the terms and conditions, if any, for the exemption in the notification are complied with;

(f)

(i) all amounts for which the goods are sold in the course of inter State trade or commerce or in the course of export out of the territory of India when the goods are taxable on sales;

(ii) all amounts for which the goods are purchased in the course of inter State trade or commerce or in the course of import into the

territory of India when the goods are taxable on the purchase value.

(g)[\*\*\*\*]

(h) amount realised by a dealer by the sale of the good will of his business when specified by the dealer separately, without including it in the amount realised by the sale of the business as a whole;

(i) all amounts for which the goods specified in the First, Second and Third Schedules are sold or purchased by a dealer when such sales or purchases are exempt for the tax liable under any of the provisions of the Act;

(j) The turnover of liquor (mentioned in Sixth Schedule) on which tax has been levied under Sixth Schedule except at the point of first sale or last sale by the dealer.

(k) all amounts charged separately as interest or as finance charges in the case of transaction of hire purchase or any system of payment by installments;

(l) In determining the net turnover of a dealer the following deduction shall be made from the aggregate of the sale prices including sales tax, namely:

The amount arrived at by applying the following formula =

Rate of tax X aggregate of sale prices

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100 plus rate of tax

Provided that no deduction on the basis of the above formula shall be made if the amount by way of tax collected by a registered dealer, in accordance with the provisions of this Act, has been otherwise deducted from the aggregate of sale prices.

Explanation :- Where the turnover of a dealer is taxable at different rates, the aforesaid formula shall be applied separately in respect of each part of the turnover liable to different rate of tax.

(2) Notwithstanding anything contained in sub rule (1) the tax under Section 5 F, shall be levied on the turnovers of a dealer who transfers property in goods, whether as same goods or in some other form, involved in the execution of works contract. In determining the turnover of a dealer liable to tax, the amounts specified in clauses (a) to (l) shall, subject to the conditions specified therein, be deducted from the total turnover of the dealer.

- (a) Labour charges for execution of the works;
- (b) Amount paid to a sub contractor for the execution of works contract provided such a sub contractor is a registered dealer and that turnover is included in the return filed by him before the assessing authority concerned;
- (c) Charges for planning, designing and architect fees;
- (d) Charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract;
- (e) Cost of consumables such as water, electricity, fuel, etc., used in the execution of the works contract, the property in which is not transferred in the course of execution of a works contract;
- (f) Cost of establishment of the contractor to the extent it is relatable to supply of labour and services;
- (g) Other similar expenses relatable to supply of labour and services;
- (h) Profit earned by the contractor to the extent it is relatable to supply of labour and services;
- (i) All amounts for which goods exempted by the notification under Section 9(1) are transferred in execution of works contract provided the goods are transferred in the same form as they were purchased;
- (j) All amounts for which the goods specified in the Third Schedule are transferred by a dealer when such sales are exempt from the tax liable, under any of the provisions of the Act, provided, that the goods are transferred by the dealer as the same goods as they were purchased;
- (k) all amounts for which the goods specified in the Fourth Schedule are transferred by the dealer in execution of the works contract provided that the goods are transferred as the same goods as they were purchased;
- (l) Turnover of goods involved in the execution of works contract which are transferred in the course of inter State trade or commerce under Section 3 or transferred outside the State under Section 4 or transferred in the course of import or export under Section 5 of the Central Sales Tax Act, 1956.

(3)

(i) In cases where the execution of a works contract extends over a period of more than one year, the total turnover for the purpose of sub rule(2) for that year shall be deemed to be the value of goods purchased for being supplied or used in the execution of such contract in that year.

(ii) In the case where the value of goods involved in the execution of a works contract or the amounts referred at Clause (a) to (i) of Sub rule (2) in such contract are not ascertainable from the accounts of a dealer or where under Section 5 H contractee is required to deduct tax at source, the turnover of the dealer for the purpose of Section 5F or 5H, shall be determined after deducting the amount calculated at the following percentages for different types of contracts from the amounts paid or payable to the dealer for carrying out such contract:

<b>(a)</b>	<b>Electrical Contracts Percentage</b>	20
	(i) H.T. Transmission lines	15
	(ii) Sub station equipment	15
	(iii) Power house equipment and extensions	17
	(iv) 11 and 22 KV and L.T. distribution lines 12+5	25
	(v) All other electrical contracts	35
<b>(b)</b>	<b>All structural contracts</b>	20
<b>(c)</b>	<b>Sanitary contracts</b>	30
	(i)Construction of fish nurseries and cementring wells	20
	(ii)Supplying and fixing sluices	
	(iii)Concrete broken stone in lime mortor 1:2	17
	(iv)Concrete brokenstone cement mortor 1:3	20
	(v)Country brick in cement mortor	30
	(vi)Country brick in lime mortor	35
	(vii)Country brick in clay	35
	(viii)Plastering wtih cement mortor 1:2 1/2"thick	35
	(ix) Plastering with cement motor 1:3" thick	25
	(x)Reinforced concrete work	50
	(xi)Sanitary fitting such as fixing closets ven tilating shafts etc	50
<b>(d)</b>	<b>Watch and or clock repair contract</b>	30
<b>(e)</b>	<b>Dyeing contracts</b>	27
<b>(f)</b>	<b>All other contracts.</b>	20

(4) [\*\*\*\*]

#### **6A. Declaration by jaggery dealers :-**

(1) The declaration referred to in proviso (C) to the Fifth Schedule shall be in Form 1.

(2) Such declaration Forms shall be printed under the authority of the Commissioner of Commercial Taxes;

Provided that when declaration Forms printed under the authority of the Commissioner of Commercial Taxes are not readily available for use for any reason, the declaration Forms duly stamped with the Official seal of the assessing authority concerned may be used in lieu of such printed declaration Forms.

(3) The printed declaration Forms may be obtained from the assessing authority concerned on payment of the costs quoted thereon.

(4) Every dealer, who claims exemption from payment of tax on the sale of jaggery effected by him by virtue of proviso (c) to the Fifth Schedule, shall obtain a declaration in duplicate duly filled in and signed by the registered dealer who sold such goods containing particulars as in Form 1. The dealer claiming exemption shall file the original of such declaration before the assessing authority concerned along with the return prescribed under Rule 15 or Rule 17.

Provided that the assessing authority may, on application of the assessee and if he is satisfied that the assessee was prevented by sufficient cause from furnishing such declaration within time, allow such declaration to be furnished within such further time as it thinks fit before the completion of the final assessment.

(5) Every dealer in jaggery shall keep and maintain a register in Form 'J' showing a true and correct account of the declaration forms obtained for issue by him and shall produce the register and the used and unused declaration Forms before any officer authorised under the Act for the purpose of assessment, appeal or revision or on demand at any time by any officer authorised to inspect the place of business or for the purpose of an investigation incidental or ancillary to the verification.

(6) Every dealer who receives such Form under Sub rule (4) shall maintain a register in Form 'K' in respect of the Forms received from the registered dealers.

(7) If any Form of declaration is lost, destroyed or stolen, he shall

report the same to the authority from whom he obtained the Forms and shall make appropriate entries in the remarks column of the register referred to in Sub rule(5).

(8) If a declaration Form either blank or duly completed is lost while in the custody of the dealer or while in transit and has not reached the purchasing dealer, he shall furnish security equivalent to the tax due by way of an indemnity bond for each declaration Form so lost to the authority from whom the Forms were obtained.

(9) If a declaration duly filled and signed is lost while in the custody of the selling registered dealer, he shall furnish security equivalent to the tax due by way of an indemnity bond for each such declaration, to the authority before whom he is required to file a return of his turnover under Rule 15 or Rule 17, as the case may be.

(10) If a declaration duly filled and signed is lost in transit or from the custody of the dealer he shall obtain a duplicate of the Form with the following endorsement made, RED INK across the page in all the three parts and duly signed by the selling registered dealer. Until such a duplicate Form is obtained, the sale in question shall not be eligible for exemption from tax: "I,.....hereby affirm that this is a duplicate of the declaration Form No.....signed on.....and issued to.....who is paying tax on the rolls of the (assessing authority).

#### **6B. Composition of tax in the case of dealers executing works contracts :-**

(1) The dealer who elects to compound the tax for any year under Section 5G shall submit an application in Form L to the assessing authority each year, within thirty days from the commencement of the year or within thirty days from the date of commencement of the business if he commences the business during the course of the year, as the case may be.

Provided that the assessing authority have jurisdiction may on sufficient cause and for reasons to be recorded in writing condone the delay in respect of application received after expiry of thirty days from the commencement of the year or after the expiry of thirty days from the date of commencement of business as the case may be, However, the delay condoned shall not exceed sixty days and delay shall be condoned within a period of ninety days from the date of commencement of such year or the business, as the

case may be.

(2)

(i) The assessing authority concerned, after conducting such verification as may be necessary permit such dealer, subject to the conditions specified in Sub rule (1) ; to pay in lieu of the amount of tax payable by him during the year, in respect of which such permission is granted, an amount by way of composition as provided in Section 5 G.

(ii) Such permission for composition shall be granted within thirty days from the date of receipt of the application during the year for which the composition is applied for. The permission shall be in Form L 1 and shall be valid for the entire year to which it relates.

(iii) The assessing authority may cancel such permission in the following cases:

(a) if the dealer fails to pay tax in any month within the time specified and, or;

(b) if it appears to the assessing authority that the dealer has suppressed whole or part of turnover in the return filed by him or; the return filed by the dealer appears to be incomplete or incorrect

(c) if the dealer contravenes any provisions of the Act or the Rules made thereunder.

**6C. :-**

In determining the turnover liable to tax under Section 5-A the amounts specified in the clauses below shall be deducted from the turnover of a dealer apart from the deductions specified in Section 5-A."

(a) The tax collected by the dealer under Section 5-A of the Act. It shall be determined by applying the following formula in case where tax collected is not shown separately or the tax collected under Section 5-A has not been deducted otherwise from the aggregate of turnover.

Turnover of the dealer taxable u/s. 5-A X rate of tax u/s. 5-A

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(b) all amounts allowed as discount, provided that such discount is allowed in accordance with the regular practice of the dealer or is in accordance with the terms of a contract or agreement entered into in a particular case and the accounts show that the purchaser has paid only the sum originally charged less the discount.

(c)

(i) all amounts allowed to purchasers in respect of goods returned by them to the dealer when the goods are taxable on sales provided that the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on which the goods were returned and the date on which and the amount for which refund was made;

(ii) all amounts received from the sellers in respect of goods returned to them by the dealer, when the goods are taxable on the purchase value provided that the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on which the goods were returned and the date on which and the amount for which refund was received.

Provided that the claim for deduction on account of such returned goods shall be admissible if it is preferred within a period of six months from the date on which the goods sold have been received or the goods purchased have been returned as the case may be.

(iii) The turnover of the goods generally exempt from tax shall be deducted from the total turnover of any dealer for determining minimum turnover of rupees ten lakhs specified in sub-section (1) of Section 5-A.

## **7. . :-**

(1) In the case of a dealer having more than one place of business all returns prescribed by these rules, shall be submitted by the head office in the state and shall include the total turnover of all the branches of his business. Each branch shall also

(a) submit to the assessing authority of the area in which it is situated, a return of the total turnover of the branch in Form A 1 or A 2; and

(b) intimate to such authority the fact that the return of the total turnover of its business is included in the return submitted by its head office and specify the name and address of such head office.



(2) For the purposes of determining whether a dealer is liable to pay tax, the total turnover at all places of business in the State shall be taken into consideration.

**8. . :-**

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**9. . :-**

Every dealer liable to get himself registered under Section 12 xxx of the Act commencing business after 15th June, 1957 shall within 30 days of the commencement of business submit to the assessing authority of the area in which his principal place of business is situated, a return in Form A showing his estimated total and net turnover for the first twelve months of his business.

**10. . :-**

The assessing authority if he is satisfied after making such scrutiny of the accounts of the dealer and such enquiries as he may consider necessary that the return submitted under rule 9 is correct and complete, fix provisionally on the basis of the return the annual tax or taxes ... payable at the rate or rates specified in Sections 5, 5 B, 5 C, 5 E, 5 F, 6, 6 A, 6 C or notified under Sub section (1) of Section 9 in a case where the total turnover is not more than Rs.10 lakhs and or the total tax payable in a year is not more than Rs.12,000 and where the total turnover exceeds Rs.10 lakhs and or the total tax payable in a year exceeds Rs.12,000 the dealer shall submit a return in the manner prescribed under the rule 17.

Provided that a dealer dealing exclusively in goods under the Fourth Schedule and or in goods exempted by a notification issued under Sub section (1) of Section 9I, such dealers irrespective of their turnover exceeding Rs.10 lakhs may file a return in Form A 1 under Rule 15.

Provided further that in case of every newly registered dealer it shall not be necessary, under these Rules, to fix tax or taxes payable during the year in which he is registered and shall submit a return in the manner prescribed under Rule 17.

**11. . :-**

Where any dealer liable to get himself registered under Section 12 of the Act fails to submit before the date prescribed in that behalf, a return as required, by Rule 9, or produces the accounts, registers, and other documents after inspection or submits a return subsequent to the date of inspection); or if the return submitted by

him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall after following the procedure prescribed in Rule 12 determine the turnover of the dealer to the best of his judgment, and fix provisionally the annual tax or taxes ....payable at the rate or rates specified in Sections 5, 5-B,5-C,5-E, 5-F,5-G, 6, 6-A,6-C or notified under Section 9(1):

Provided that where the returns submitted by a dealer include the turnover or any of the particulars thereof which would not have been disclosed but for an inspection of accounts, registers or other documents, of the dealer made by an officer under the Act before the submission of such returns, the assessing authority may, after giving an opportunity to the dealer for making a representation in this behalf treat such returns to be incorrect or incomplete returns and proceed to take action on that basis.

**12. . :-**

Where any dealer liable to get himself registered under Section 12 of the Act fails to submit a return before the date prescribed in that behalf or produces the accounts registers and other documents after inspection or submits the returns subsequent to the date of inspection) the assessing authority shall after issuing a notice to the dealer and making such enquiry as he considers necessary, assess him to the best of his judgement Where any return submitted by a dealer appears to the assessing authority to be incorrect or incomplete, the assessing authority shall after giving the dealer a reasonable opportunity of proving the correctness and completeness of the return submitted by him and making such enquiry as he deems necessary, assess him to the best of the judgement.

**13. . :-**

As soon as the tax ... has been provisionally fixed under Rule 10 or 11, the assessing authority shall issue to the dealer a notice in Form B and the dealer shall pay for each month of the year of assessment one twelfth of the tax ..... provisionally fixed at the time and in the manner specified in the notice, the monthly installments due for the months preceding the date of issue of the notice being paid in a lumpsum.

**14. . :-**

(1) Every casual trader referred to in Clause (c) of Section 2 shall within 24 hours of arrival in any place in the State intimate to the

assessing authority of the area, the address of his residence in the State, the nature of goods in which he intends to deal and the period within which he intends to leave the place in the State. and shall submit a return in Form AA. On the return so submitted, the authority may assess the casual trader provisionally and serve on him a notice in Form BB, requiring the payment of tax ....provisionally assessed. The casual trader shall pay the tax within such time and in the manner specified in the notice):

Provided that in any event if such casual trader transports goods through a checkpost, he shall intimate to the Officer in Charge of the check post, the place or places in the State where he intends to take his goods.

(2) The casual trader, shall submit a return to the assessing authority of the area concerned, in Form A3, accompanied by a treasury receipt for the tax or taxes .... payable by him under Sections 5, 5 B, 5 C, 5 E, 5 F, 5 G, 6 A, 6 C or notified under Section 9(1) on the basis of the return on or before the last day on which he intends to leave the place where he has been carrying on business. The assessing authority shall thereupon assess such trader after satisfying himself as to the correctness and completeness of the return submitted by him and after making such enquiries as he deems fit.

2-A Where a casual trader fails to submit a return in Form AA within 24 hours of arrival, the assessing authority may provisionally assess the tax .... payable by the dealer to the best of his judgement, and issue a demand in Form BB for the amount of tax ..... due and the casual trader shall pay the tax demanded within such time, and in such manner as specified in the notice.

(3) Where any casual trader fails to submit before the date prescribed in that behalf, a return as required by Sub rule (2) or produces the accounts, registers and other documents after inspection, or submits a return subsequent to the date of inspection) or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, after following the procedure prescribed in Rule 12, assess the tax payable .....according to the best of his judgment and issue a notice of demand in Form B-4 for the tax .... due. The casual trader shall thereupon pay the sum demanded within such time and in the manner specified in the notice.

Provided that where the returns submitted by a casual trader include the turnover or any of the particulars thereof which would not have been disclosed but for an inspection of accounts, registers or other documents, of the casual trader made by an officer under the Act before the submission of such returns, the assessing authority may after giving an opportunity to the casual trader for making a representation in this behalf, treat such returns to be incorrect or incomplete returns and proceed to take action on that basis.

**15. . :-**

(1) Every dealer liable to submit a return under Rule 9., except the dealers mentioned below, shall within thirty days of the close of the year, submit to the assessing authority of the area in which his principal place of business is situated a return in Form A 1 showing the total turnover and the net turnover in goods liable to different rates of tax at all places of his business in the preceding year:

(a) The dealers who are required to file return in Form A 2 under Rule 17:

(b) The dealers who opted to pay tax under Section 14 C of the Act for that year; and

(c) the dealers who are eligible to file returns under Section 14 of the Act for that year.

(2) Every dealer who discontinues his business during the course of a year in which he has been provisionally assessed under Rule 10 or 11 shall submit to the assessing authority concerned a return in Form A-1 for the period upto and inclusive of the date of discontinuance within 30 days of the date of such discontinuance.

(3) Every dealer liable to submit a return in Form A 1 under Sub rules (1) and (2) above, shall submit along with the return, a receipt from a Government treasury or a \*Crossed cheque in favour of the assessing authority for the full amount of the tax ..... due for the year on the basis of the return, after deducting therefrom, the provisional tax, if any, paid already for the year, failing which the assessing authority, shall serve upon the dealer a notice in Form B-1, for the tax .....due and the dealer shall pay the sum demanded within the time and in the manner specified therein.

Provided that in a case where a dealer intends to pay tax .....

through a crossed cheque, the cheque should be sent so as to reach the assessing authority within fifteen days of the close of the year to which the tax ..... relates or the date of discontinuance of business, as the case may be.

(4) On the receipt of a return in Form A-1 the Assessing authority shall, if he is satisfied after such scrutiny of the accounts and after making such enquiry as he considers necessary, that the return is correct and complete, finally assess on the basis of the return, the tax or taxes ..... payable under Sections 5,5-B,5-C,5-E,5-F,5-G,6,6-A,6-C or notified under Section 9(1) for the year to which the return relates.

(5) Where any dealer fails to submit a return before the date prescribed in that behalf or produces the accounts, registers and other documents after inspection or submits a return subsequent to the date of inspection) or if the return submitted appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, after following the procedure prescribed in rule 12, finally assess the tax or taxes .... payable under Sections 5,5-B, 5-C, 5-E, 5-F, 5-G,6, 6-A, 6-C or notified under Section 9 (1) according to the best of his judgment.

Provided that where the returns submitted by a dealer includes the turnover or any of the particulars thereof which would not have been disclosed but for an inspection of accounts, registers or other documents of the dealer made by an officer under the Act before the submission of such returns, the assessing authority may, after giving an opportunity to the dealer for making a representation in this behalf, treat such returns to be incorrect or incomplete returns and proceed to take action on that basis.

(6) If on final assessment under sub rule (4) or (5) any tax .... is found to be due from the dealer after deducting the tax or taxes .... paid by him towards the provisional assessment and at the time of the submission of the return in form A-1 for the year, the assessing authority shall serve on the dealer a notice in Form B-3 and the dealer shall pay the sum demanded in the notice within such time and in such manner as specified therein, if however, and refund of tax is found to be due to the dealer, the assessing authority shall serve on him a notice in Form C.

### **15A. Self Assessment :-**

(1) Every dealer liable to submit a return under sub section (1) of

Section 14-D shall within thirty (30)days of the close of the year,submit to the assessing authority of the area in which his principal place of business is situated a return in form A10 showing total and net turnovers and tax due thereon at all places of his business in the preceding year,along with details of usage of Way Bills,C-Forms, F-Forms ,H-Forms,and G-Forms in the Annexure 1 to V to form 10.

Provided that in respect of the returns received after the expiry of due date the assessing authority concerned may, on sufficient cause and for reasons to be recorded in writing, condone the delay upto a maximum period of thirty days. However, for the year 1995-96 the dealer may submit the return under sub-section (1) of Section 14-D on or before 30th September 1996.

(2) Every dealer who discontinues his business during the course of a year in which he has submitted a provisional return on self assessment basis under sub rule (1) above, shall submit to the assessing authority concerned a return in Form A 10 for the period upto and inclusive of the date of discontinuance within 30 days of the date of such discontinuance.

(3) Every dealer liable to submit a return under sub section (1) of Section 14 shall submit along with the return, a receipt from a Government treasury or a Crossed Demand Draft in favour of the assessing authority for the full amount of tax due for the year after deducting therefrom, the provisional tax,if any, paid already for the year.

(4) On receipt of a return in Form A-19 along with the proof of payment of tax due thereon and after verifying the conditions mentioned in sub sections (3) and (4) of Section 14-D and unless it is decided to take up detailed assessment under Section 14 of the Act the assessing authority shall accept the return and pass assessment order without requiring the presence of the dealer or calling for his books of accounts. The assessment order shall be sent to the dealer concerned by post.

(b) For the purpose of sub-clause (ii) of sub-section (3) of Section 14-D, the increase in net taxable turnover during assessment year shall not be less than fifteen per cent over such turnover of the preceding year.

**15B.** . :-

In case of a dealer having an authorised fair price shop under the public distribution system exclusively dealing with the sale supply of the essential commodities such as rice, wheat, jowar, sugar, palmolein oil, kerosene allotted by the Civil supplies Department and purchased from the dealers or Corporations nominated by civil Supplies Department, `under the public distribution system and who is not liable to pay tax, need not submit a return to the assessing authority concerned."

**15C. . :-**

(1) Every dealer who is eligible to opt to pay tax under Section 14-C of the Act shall within thirty (30) days of the close of the year, submit to the assessing authority of the area in which his principal place of business is situated, a return in Form A-9, showing the total turnover of his business, at all places of his business, in the preceding year and option for payment of tax under Section 14-C of the Act, and along with the return, he shall submit a receipt from a Government Treasury or a crossed Demand Draft in favour of the assessing authority for the full amount of tax payable thereon for the year to which the return relates after deducting therefrom the provisional tax, if any paid already for the year.

Provided that in respect of the returns received after the expiry of due date the assessing authority concerned may, on sufficient cause and for reasons to be recorded in writing, condone the delay upto a maximum period of thirty days.

(2) The assessing authority shall issue a certificate in Form D-2 when the assessment is deemed to have been completed under sub section (6) of Section 14-C.

(3) The Commercial Tax Officer of the area concerned may cancel the option exercised by a dealer under Section 14-C.

(a) if the dealer turnover appears to exceed the turnover specified in sub section (1) of Section 14-C, any amount paid by such dealer during the year in accordance with the provisions of Section 14-C shall be adjusted towards the tax payable for the year; or

(b) if the return filed by the dealer appears to be incorrect or incomplete

(4) A notice in Form 3 shall be issued to the dealer in the cases where the option exercised by the dealer under sub section (1) of

Section 14-C is cancelled under sub section (7) of Section 14-C.

(5) In all cases where the option given by the dealer, for payment of tax is accepted under sub rule (2) the assessing authority shall as soon as, may be after thirty (30) days of the expiry of the year make a provisional assessment for the current year on the basis of the return received from the dealer under sub rule (1) and issue a notice to the dealer in Form B-7. The assessee shall pay tax for current year in monthly instalments, as specified in the demand notice. The tax paid so during the current year shall be adjusted against the tax due to be paid by him as per the returns to be filed at the end of the year either under Rule 15 or under sub rule (1) as the case may be.

**15D. . :-**

(1) Every dealer who intends to opt for self assessment under Section 14-E of the Act shall, within forty five (45) days of the close of the year, submit to the assessing authority of the area a return Form AA-9, furnishing a statement of the total turnover at all places of his business in the preceding year along with a receipt from a Government treasury or a crossed demand draft, in favour of the assessing authority, for full amount of tax payable thereon for the year to which the return relates after deducting therefrom the provisional tax paid, if any, for the year.

Provided that for the assessment year 1996-97 the dealer who intends to opt for self-assessment under Section 14-E of the Act may submit to the Assessing Authority of the area a return in Form AA-9, on or before 30th June, 1997.

(2) From among the dealers who filed return under sub-rule (1) the Deputy Commissioner shall identify, before 31st August of every year, the dealers to be assessed under Section 14 and it shall be done on the basis of guidelines issued by the Commissioner of Commercial Taxes from time to time. The Deputy Commissioner shall inform the dealers about taking up the assessments under Section 14-E of the Act.

(3) The assessing authority shall take up the assessment of the turnovers for that year of the dealers who are identified by the Deputy Commissioner under sub-rule (2) above.

(4) The assessment of the dealers who filed a return for a year under sub-rule (i) and who are not identified by the Deputy



Commissioner for assessment under sub-rule (4) shall be deemed to have been completed on 30th September of the year in which the return is filed under sub-rule (1). The Acknowledgment in Form AA-9B given at the time of filing the return shall be deemed to be the proceedings passed by the assessing authority in the assessment of the dealer for that year and it shall come into effect accordingly from Thirtieth September of the year.

(5) Every dealer who files a return for the preceding year under sub-rule (1) shall pay tax for current year in lumpsum or in instalments mentioned below, on the basis of tax due to be paid by him for the preceding year.

Provisional Tax to be paid		Schedule of Payment
(a)	If tax is below Rs.1,200/- of that year.	Payment in lumpsum before 30th June
(b)	If tax is above Rs.1,200/- but is below Rs.2,400/-	Payment to be made in two instalments, the first instalment of Rs.1,200/- payable by 30 <sup>th</sup> June and the remaining amount payable by 31st of December.
(c)	If the tax is above Rs.2,400/- instalments.	Payment to be made in twelve equal monthly

The tax so paid during the current year shall be adjusted against the tax due to be paid by him for that year.

(6) Every dealer who files a return for the preceding year under sub-rule (1) shall also file following statements along with the return if he did not file the same before the assessing authority during the relevant year.

(1) C-Form utilisation statement.

(2) Way Bill utilisation statement.

(3) G-Form utilisation statement.

(4) F-Form utilisation statement.

#### **16. . :-**

(1) The Assessing authority shall as soon as may be, after thirty days of the expiry of the year

(a) make a provisional assessment for the current year on the basis of the return received from the dealer under sub rule (1) of rule 15 or if such return is not submitted by the due date or if the return submitted appears to him to be incorrect or incomplete according to

the best of his judgment, after following the procedure prescribed in rule 12;

(b) issue to the dealer a notice in Form B. Until an assessee receives such notice of provisional assessment, he shall continue to pay tax ... as in the preceding year, unless he is not liable to pay tax in the current year. Any tax .... so paid shall be adjusted when the provisional assessment for the year has been fixed.

(2) The amount of tax or taxes ... provisionally fixed for any year under rules 10, 11 or 16 (1) and the installments specified in the notice in form B shall if they include fraction of a rupee be rounded to the nearest rupee.

**17. . :-**

**17A. . :-**

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**17AA. . :-**

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**17B. . :-**

For the purposes of levy, assessment and collection of taxes \*....due under this Act, the procedure laid down in rule 17 shall apply to dealers who act as agents subject to the following modifications

(a) Every dealer who acts as agent for the purchase or sale of any goods effected by him on behalf of a resident principal shall, in addition to the return or returns that he may be liable to submit under these rules, submit a return in a form A 4 showing the turnover in respect of the principals for the preceding month along with the return or returns he is liable to submit.

(b) the "patti" (statement of account) rendered by an agent to his principal shall contain the following certificate, namely: "Certified that the tax ..... due due on the purchase sales effected on your behalf has been will be paid by me us

**17C. . :-**

(1) Every person who is a resident of the State carrying on the business of selling any of the goods specified in the First, second, third, fifth and sixth schedules through his agent on his behalf, shall on every occasion such goods are entrusted to the agent, furnish

him with a declaration in Form A-5.

(2) The declaration forms used by a dealer under sub rule (1) shall be serially numbered and maintained in a book form, and shall, bear the official seal of the assessing authority concerned.

**17D. . :-**

(1) Every dealer in rice, claiming reduction of tax under explanation III of the Third Schedule to the Act, in respect of paddy purchased from any other dealer in the State shall furnish a statement in Form F-1 giving details of the particulars of tax paid on paddy.

(2) For the purpose of calculating the quantity of paddy purchased, with reference to the quantity of rice to which such paddy was converted, the assessing authority may, unless the contrary is proved, compute 100 quintals of paddy as being equivalent to 70 quintals of rice.

(3) The burden of proving that a dealer is entitled to a reduction under this rule shall be on the dealer claiming the (reduction)

**17E. . :-**

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**17F. . :-**

(1) Every department of the Government liable to pay tax under this Act, shall submit a return in Form A-6 showing the total and taxable turnover for each month and the amount or amounts actually collected by it by way of tax or taxes during that month. The return for each month shall be submitted so as to reach the assessing authority of the area having jurisdiction over the place of business on or before the 20th day of the succeeding month. The return shall be submitted by the officer of the department duly authorised in this behalf by the head of the Department concerned. Along with the return he shall also submit a receipt from the Government treasury or specify in the return the name of the treasury and the number and the date of the receipt of the Sub treasury or the Treasury officer concerned for the full amount of the tax or taxes payable under any of the sections under the Act, for the month to which the return relates.

(2) The return so submitted shall be provisionally accepted. The assessing authority shall, as soon as may be, after the receipt of the return, check the accounts of the department and verify the

correctness of the return, rates of taxes charged and the amount collected by way of taxes. If the return or the rates of taxes charged and the amount collected by way of tax are found to be incorrect, he shall intimate the correct rate applicable and the amount of tax to be collected to the Department concerned. The department concerned shall thereafter rectify the mistake and collect and remit the correct taxes due under the Act and intimate the fact to the assessing authority together with the name of the treasury, receipt number and date in which they were remitted.

**17G. . :-**

(1) Every dealer in liquor mentioned in the Sixth Schedule claiming deduction of turnover of such goods on which tax has been levied at the immediately preceding point of sale shall furnish a statement in Form F-2 giving details of the particulars of tax paid on the turnover of such goods at the rates mentioned in the Schedule.

(2) The burden of proving that a dealer is entitled to deduction of turnover under this rule shall be on the dealer claiming the deduction.

**17H. . :-**

Every dealer who received in any year any amount due to price variations which would have been included in his turnover for any previous year, if it has been received by him in that year shall, within thirty days from the end of that year in which such amount is received, submit a return in Form A-7. The procedure prescribed in rule 15 shall apply to assessments under this rule.

**17I. . :-**

(1) The tax to be deducted at source under Section 5-H shall be at the rates prescribed below:

(i) All categories of contracts not falling in sub-clause (ii) mentioned below.	4% of turnover determined as per sub-clause (ii) of sub-rule (3) of Rule 6.
(ii) Exclusive Civil contracts namely contracts for laying or repairing of roads and contracts for canal digging lining and repairing.	2% of turnover determined as per sub-clause (ii) of sub-rule (3) of Rule 6

(2) Every authority or contractee, who is required to deduct tax

under Section 5H shall, within fifteen days, from the expiry of the month during which tax is deducted, make payment of tax so deducted through a crossed cheque or Demand Draft in favour of the assessing authority having jurisdiction over the dealer concerned.

(3) The authority or contractee making deduction of tax as specified in Section 5H shall furnish a certificate in Form XX immediately after the deduction is made to the dealer from whom such deduction is made.

**18. . :-**

Where the assessing authority determines the turnover of a dealer at a figure different from that shown in the return submitted under these rules he shall record the reasons briefly in writing in the assessment order for so determining the turnover. The assessing authority shall in every case of assessment serve on the dealer a copy of the order of assessment provided that nothing contained in this rule shall affect the validity of any assessment duly made.

**18A. . :-**

(1) The prescribed authority referred to in Sections 25 and 30-A shall be the assessing authority concerned in the case of a dealer who is liable to pay tax ....and the registering authority concerned in all other cases.

(1-A) The Powers conferred under sub rule (1) may, subject to the same conditions as are applicable in the case of that authority, be exercised also by any of the authorities higher than the assessing or registering authority.

(2) The notice directing any dealer to maintain accounts in any particular manner shall be in Form XXXI.

(3) The prescribed authority shall give to the dealer an opportunity of making representation against the levy of penalty proposed to be imposed under Section 30-A. The notice for his purpose shall be in Form XXXI-A.

(4) The prescribed authority shall serve upon the dealer a notice in form XIII for the penalty imposed and the dealer shall pay the sum demanded within such time and in such manner as prescribed therein

**19. . :-**

Every dealer who has bought or sold goods for valuable consideration other than money shall separately specify in the return of turnover which he is required to submit under these rules, the quantity of goods so bought or sold and the description in sufficient detail of the valuable consideration for which the goods were bought or sold. The assessing authority shall fix the value of such consideration in money for the purpose of determining the turnover and assessment of the tax ....payable under the Act and the value fixed by such authority, shall subject to the appeal and revision provided for in the Act and the rules made thereunder be final.

**19A. . :-**

Every dealer liable to submit a return shall submit a return in Form E in duplicate, showing the details of the purchases or sales on which exemption is claimed along with the return of returns he is liable to submit. Provided that the details of the purchases or sales of the goods specified in the Fourth Schedule of the Act or the goods liable to tax under the Central Sales Tax Act, 1956 need not be submitted in the return in Form E.

**19B. . :-**

Every dealer whose total turnover in a year exceeds rupees Twenty five lakhs, shall file a return in Form 'M' along with Form A2 and Form E filed by him for that month showing the details of sale bills or invoices and way bills or delivery challans issued by him to other registered dealers in the State in respect of sales or purchases where the value of each sale bill or invoice exceeds rupees one thousand.

**20. . :-**

Where any business is carried on by or is in charge of any guardian, trustee or agent of a minor or other incapacitated person, on behalf and for the benefit of such minor or other incapacitated person, such guardian, trustee or agent shall in respect of turnover of the said business be liable to submit the returns due under these rules and to assessment under \*Sections 5, 5-B, 5-C, 5-E, 5-F, 5-G, 6, 6-A, 6-C or under notification under Section 9 (1). The tax ...and or any penalty leviable 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, of sound mind and if he were conducting the business himself

and all the provisions of the Act and the rules made thereunder shall apply accordingly.

**21. :-**

If the estate or any portion thereof, of a dealer owning business in respect of which tax and surcharge is payable under this Act, is under the control of the Court of Wards and (person whatever his designation who in fact manages the business on behalf of the dealer) appointed by or under any order of a Court, such Court of Wards, Administrator General, Official Trustee, Receiver, Manager or any other person shall in respect of the turnover of such business be liable to submit the returns due under these rules and to assessment under Sections 5, 5 B, 5 C, 5 E, 5 F, 5 G, 6, 6 A, 6 C or any notification under section 9 (1). The \*tax \*.. or any penalty leviable shall be levied upon and be recoverable from such Court of Wards, Administrator General, Official Trustee, Receiver or Manager or any person in like manner and to the same extent as it would be liable upon and recoverable from the dealer if he were conducting business himself and all the provisions of the Act and the rules made thereunder shall apply accordingly.

**22. :-**

(1) Where any business carried on by a firm, a Hindu undivided family or an Association has been discontinued or dissolved, the assessing authority shall make an assessment under \*Sections 5, 5 B, 5 C, 5 E, 5 F, 5 G, 6, 6 A, 6 C or any notification under Section 9 (1) on the firm, the Hindu undivided family or association as if no such discontinuance or dissolution had taken place, and all the provisions relating to the levy of penalty or any other sum chargeable under any of the provisions of the Act shall apply, so far as may be to such assessment.

(2) Every person who has at the time of such discontinuance or dissolution a partner of such firm or a member of such Hindu undivided family or association and the legal representative of any such person who is deceased, shall be jointly and severally liable for the amount of \*tax \*.... penalty or other sum payable and all the provisions of the Act, so far as may be, shall apply to any such assessment or levy of penalty or other sum.

(3) Where such discontinuance or dissolution takes place after any proceedings in respect of an assessment for any year has commenced the proceeding may be continued against every person

who was, at the time of such discontinuance or dissolution a partner of such firm or a member of such Hindu undivided family or association,as the case may be or the legal representative of any such person who is deceased from the stage at which the proceedings stood at the time of such discontinuance or dissolution,and all the provisons of the Act shall,so far as may be, apply accordingly.

(4) The liability of a legal representative under sub-rule (2) shall be limited to the extent to which the estate is capable of meeting the liability.

(5) When an assessment is to be made,under this rule,the assessing authority may, serve,in the case of a firm, a Hindu undivided family or an Association,or any person who was a partner of such firm or a member of such Hindu undivided family or Association at the time of its discontinuance or dissolution, any notice, summons,or proceedings under the Act or under these rules.

### **23. . :-**

(1) Where any dealer doing business in respect of which tax \*... is payable under this Act, is dead,the Executor,Administrator, Successor in title or other legal representative of the decesed dealer shall, in respect of such business,be liable to submit the returns due under these rules, and to assessment under Sections 5,5-B,5-C,5-E,5-F,5-G,6,6-A,6-C or any notification under Section 9(1) and to pay out of the estate of the deceased dealer,the tax and or any penalty assessed or levied as payable by the deceased dealer.

(2) The provision relating to appeals and revisions shall be applicable to assessments made under sub rule (1) as if the Executor, Administrator, Successor in title or other legal representative were himself the dealer.

(3) The provisions of sub rules (1) and (2) shall apply Mutatis Mutandis to a partnership firm of which the managing partners have died.

### **24. . :-**

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### **25. . :-**

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**26. . :-**

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**27. . :-**

Where a dealer deals in goods liable to different rates of tax under the Act, the returns submitted shall specify the total and net turnover separately, in each such class of goods.

**27A. . :-**

(1) Where any tax .... has been levied and collected under Section 6 ...in respect of the sale or purchase inside the State of any declared goods and such goods are subsequently sold in the course of inter State trade or commerce, the tax ....so levied and collected shall be reimbursed to the person in the manner and subject to the conditions specified in sub rules (2) to (4).

Provided that the refund shall not be made unless the tax payable under the Central Sales Tax Act is paid.

(2) The refund of tax ... referred to in sub rule (1) shall be made to the dealer who effected the first sale in the course of the inter State trade or commerce.

(3) Every application for refund under this rule shall be filed by the dealer claiming refund before the assessing authority having jurisdiction over his place of business within a period of three months from the date of payment of the tax due under the Central Sales Tax, 1956 in respect of the goods specified under sub rule (1) in Form "F"

Provided that the assessing authority may condone for reasons to be recorded in writing, any delay in the filing of such application.

(4) The burden of proving that a dealer is entitled to a refund under this rule shall be with the dealer claiming such refund.

(5) The assessing authority shall after making such enquiry as he considers necessary refund without interest the tax ..... levied and collected under Section 6 ....not later than three months from the date of receipt of the application specified under sub rule (3).

Provided that the assessing authority shall first adjust the amount of refund towards tax ..... if any, due from the dealer for any year and then refund the balance, if any).

**28. . :-**

- (1) Every dealer liable to get himself registered under sub section (1) of section 12 of the Act, shall submit an application for registration to the registering authority.
- (2) Every dealer liable to get himself registered under sub section (2) of section 12 of the Act shall submit an application for registration to the registering authority before the commencement of his business.
- (2-A) Every dealer doing business exclusively in computer software development in the State and who is liable to get himself registered under the provisions of the Act shall submit an application for registration to the officer authorised by the Commissioner, for any area or areas and for this purpose the Commissioner may specify any special procedure, which he deems fit.
- (3) Every miller whether he is a dealer or not shall submit an application for registration to the registering authority before he commences .... milling operations in a ... mill.
- (4) Any dealer who is not bound to submit an application for registration under sub rule (1) may, if he so desires, apply for registration under sub section (1) of section 12 of the Act to the registering authority.
- (5) Where a dealer who resides outside the State and has no fixed place of business in the State sells, supplies or carries or executes any works contract or transfers the right to use of any goods distributes goods through an employee or a person other than an agent by whatever name called such dealer shall submit the application for registration to the commissioner or any officer authorised by the Commissioner in this behalf.
- (6) Every application for registration under sub rules (1) to (5) shall be made in Form D. Where a dealer has more than one place of business (other than a place used merely for the storage of goods) a single application may be submitted for registration of all places of business.
- (7) Every application for registration shall be accompanied by a receipt from a Government Treasury or a Demand draft in favour of the registering authority for rupees five hundred in respect of the principal place of business and rupees one hundred in respect of every other place of business

(8) The registering authority may require an applicant for registration to furnish within such time as may be specified by such authority security not exceeding an amount equal to tax payable under this Act for a year as estimated by him, for the proper realisation of the tax and other dues payable under this Act and or for the proper custody and use of the forms referred to in the Act, the rules made and the notification issued thereunder.

(9) The security referred to in sub rule (8) may be in any of the following forms, namely:

(a) Deposit in Government Treasury by cash

(b) Government promissory notes, loan bonds, post office savings bank deposits, National Savings Certificates, deposits made in the scheduled banks or Andhra Pradesh State Cooperative Bank or Central cooperative Bank duly pledged to the registering authority.

(c) Surety bond.

(d) Guarantee from a Scheduled Bank agreeing to pay to the State government on demand the amount of security fixed by the registering authority.

(e) Immovable property.

Explanation I :- Where the security is furnished in the form of immovable property, the person furnishing it shall mortgage such property to the Government by deposit of title deeds.

Explanation II :- Where the security is furnished in the manner mentioned in clause (b), the deposit shall be made in the name of "The Registering Authority Account...(dealer proprietor) Firm Company etc." and the dealer shall at the time of making deposit, give an application letter to the Bank Post Office to the effect that the deposit in question has been offered to the registering authority as security for the due performance of his obligation under this Act, the rules made and the notifications issued thereunder and that the deposit might be held, renewed or released according to the instructions of the registering authority.

(10)

(a) The registering authority receiving the application shall, if he is satisfied after making such enquiry as he considers necessary that the application is bona fide and the particulars contained therein

are correct and complete; the fees referred to in sub rule (7) has been paid and the security if any demanded has been furnished, register the dealer and grant him a certificate of registration in Form D-1 and also a copy of such certificate for every place of business within the State other than the principal place of business mentioned therein. The certificate shall be issued within thirty days from the date of receipt of application.

(b) If for any reason, the certificate of registration cannot be issued within the period specified above, the registering authority shall give the applicant a notice of further enquiry or a notice to show cause against rejection of the application within a period of thirty days from the date of receipt of application.

(c) If the certificate of registration is not received by the applicant within thirty days from the date of submission of his application or if no notice is received by him within the period of thirty days from the date of submission of application, the applicant shall be deemed to have been duly registered

(d) Where the said authority is satisfied that the application is not bona fide and the particulars contained therein are not correct and complete, where the fees referred to in sub rule (7) has not been paid and or the security if any, demanded has not been furnished, he may reject the application for reasons to be recorded in writing after giving an opportunity of making a representation against the rejection and as the case may be correcting and completing the said particulars or complying with the requirements of sub rules (7) and (8).

(11) A certificate of registration issued or deemed to have been issued under sub rule (10) shall take effect:

(a) in the case of any person other than a person succeeding to the business or part thereof from the date of receipt of application for registration.

(b) In the case of any person succeeding to the business or part thereof from the date on which he succeeds to the business.

(12) The certificate of registration granted under sub rule (10), shall be kept in a conspicuous place at the principal place of business mentioned in such certificate and copy of such certificate granted under the said sub rule shall be kept in a conspicuous place at every place of business within the State other than principal

place of business, mentioned in such certificate.

(13) Every registered dealer shall, until his registration is cancelled, pay the fee of as follows for every year subsequent to that in which he applied for registration within thirty days of the commencement of the year for which the registration has to be renewed:-

(a) Where the total turnover does not for principal place of exceed Rupees Ten lakhs in the previous year.	Rupees Two Hundred Business.
(b) Where the total turnover exceeds for principal place of Rupees Ten lakhs in the previous year.	Rupees Five Hundred Business.
(c) Every other place of business as specified in sub-rule (7), by all dealers.	Rupees Fifty.

(14) The security furnished shall be maintained in full so long as the registration certificate continues to be in force and may in the event of default of payment of any tax, penalty, interest or other amount due be adjusted towards such tax, penalty, interest or other amount after due intimation. The registering authority may in any case where such adjustment is made, demand fresh security or additional security to make up the amount adjusted towards the tax, penalty, interest or other amount.

(15) Where the registering authority is of the opinion that a dealer who has been registered should furnish security or additional security for the proper payment of any tax and other dues payable under this Act and or for the proper custody and use of the forms referred to in the Act, the rules made and the notifications issued thereunder, the said authority may direct him in writing to furnish, within such time as may be specified by such authority, security or additional security not exceeding an amount equal to tax payable under the Act for a year as estimated by him after giving the dealer an opportunity of being heard.

(16) Where the registering authority finds that the dealer has misused or failed to keep in proper custody any of the forms referred to in sub sections (7) and (10) of section 12 of the Act, he

may by order forfeit the whole or any part of the security furnished by the dealer after giving him an opportunity of being heard.

(17) The registering authority may, on an application by the dealer, order the refund of any amount or part thereof deposited by him by way of security if it is not required for the purposes of the Act.

(18) No registration certificate issued or renewed shall be transferred.

(19) Where a certificate of registration issued is lost, destroyed, defaced, or mutilated a duplicate of the certificate may be obtained from the registering authority on payment of a fee of rupees ten. The amount shall be paid into a Government Treasury by a Demand Draft in favour of the registering authority.

(20)

(a) Where a dealer desires the certificate of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the registering authority setting out the specific matters in respect of which he desires such amendment and the reasons therefor together with the certificate of registration and the copies thereof, if any, granted to him; and such authority may, if satisfied with the reasons given make such amendments, as he thinks necessary, in the certificate of registration and the copies thereof, if any granted to him.

(b) The provisions of sub rule (12) shall apply in relation to such amended certificate and copies thereof, as they apply in relation to the original certificate of registration in accordance with the provisions of these rules.

(21) Where a registered dealer transfers his business to another person, the transferee shall apply for and obtain a fresh certificate of registration in accordance with the provisions of these rules.

(21-A)

(a) Where a registered dealer intends to change his principal place of business from the jurisdiction of one registering authority to the jurisdiction of another registering authority in the State, he shall make an application, with full particulars relating to change of address and the reasons for such change, to the registering authority of the new principal place of business through the present

registering authority enclosing his registration certificate in original and also the branch certificates if any.

(b) The registering authority shall on receipt of the application, transfer the registration file and the application to the registering authority in whose jurisdiction the proposed new principal place of business is sought to be established, under intimation to the concerned assessing authority and the dealer.

(c) The registering authority of the proposed new principal place of business shall, on receipt of the application and the registration file and the original certificate (s) from the previous registering authority, issue fresh registration certificate (s) retaining the old certificate (s) in the registration file under intimation to both the assessing authorities having jurisdiction over the former principal place of business and the proposed new principal place of business to the former registering authority;

(d) Notwithstanding anything contained in the above clauses:-

(i) If any dealer is registered with a Registering Authority who does not have jurisdiction over principal place of business of the dealer, it shall be deemed that the dealer has made an application for transfer of registration to the registering authority of the principal place of business and it shall also be deemed to have been transferred to such registering authority who has jurisdiction over the principal place of business with effect from 1st April 2002.

(ii) Such dealer shall surrender the Registration Certificate (obtained from previous Registering Authority) on or before 28th February \*2002 Registering Authority having jurisdiction over the principal place of business where upon the latter shall issue revised registration certificate under intimation to the former. In case the revised registration certificate is not issued by the said registering authority within a week from the date of receipt of registration certificate. It shall be deemed to have been issued.

(iii) If any dispute arises about identifying the principal place of business of a dealer, the Commissioner of Commercial Taxes, or any officer authorised by him in this behalf on application made by any registered dealer or on reference made to him by any officer subordinate to him, can decide about the principal place of business."

(a) In case a registered dealer enters into partnership with some other person, the firm of partners so formed shall apply and obtain a fresh certificate of registration in accordance with the provisions of these rules.

(b) In case a admission of a new partner into partnership firm or retirement or death of partner of the partnership firm registered as a dealer under the Andhra Pradesh General Sales Tax Rules, 1957, the firm of continuing partners shall furnish a certified copy of the revised instrument of partnership and the registering authority shall make necessary charges in the records of the department.

(c) In case a minor inherits an existing business or succeeds a dealer, the guardian or agent of such minor, shall on such inheritance or succession as the case may be, apply and obtain a certificate of registration in accordance with the provisions of these rules.

(23) No registered dealer shall keep his goods in any place or godown not mentioned in the registration certificate.

(24)

(i) The registering authority shall, before cancelling the certificate of registration of a dealer under sub section (17) of section 12 of the Act, give him an opportunity of being heard in the matter. The order should specify the reasons for cancellation and copy of the order shall be communicated to the dealer.

(ii) If the certificate of registration is cancelled the dealer shall forthwith surrender to the registering authority the certificate of registration and the copies thereof if any granted to him.

**29.** . :-

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**29A.** . :-

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**30.** . :-

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**30A.** . :-

(1) Every manufacturer who intends to purchase raw materials, component parts, sub-assembly parts, intermediate parts, and packing materials under Clause (a) and such goods as notified



by the Government under Clause (b) of sub-section (1) of Section 5B, for use in the manufacture of any goods inside the State shall submit an application in Form G-1 to the \*Commercial Tax Officer concerned for registration as a manufacturer. Where the manufacturer has more than one place of manufacture a single application may be submitted for registration of all such places of manufacture.

(2) The Commercial Tax Officer concerned receiving the application shall, if he is satisfied after making such enquiry as he considers necessary that the application is bona fide and the particulars contained therein are correct and complete, register the manufacturer and shall issue a certificate to the manufacturer in Form G-2 within 30 days from the date of application. Where the manufacturer has more than one place of manufacture a copy of such certificate for every place of manufacture within the State shall be issued.

(3) Where the \*Commercial Tax Officer concerned is satisfied that the application is not bona fide and the particulars contained therein are not correct and complete, he may reject the application for reasons to be recorded in writing after giving an opportunity of making a representation against the rejection.

(4) No registration issued shall be sold or transferred.

(5) Where a dealer desires a certificate of registration issued under these rules be amended, he shall submit an application for this purpose to the assessing authority setting out the specific matters in respect of which he desires such amendments and the reasons therefor together with the Certificate of registration and the copies thereof, if any, granted to him and such authority if satisfied with the reasons given, make such amendments as he thinks necessary in the certificate and the copies thereof, if any, granted to him.

(6) The certificate issued under sub rule (2) shall be kept in a conspicuous place at the place of manufacture mentioned in such certificate and a copy of such certificate granted to every other place of manufacture shall be kept in a conspicuous place at the place of manufacture.

(7) Where the certificate issued under sub rule (2) is lost destroyed or defaced or mutilated the manufacturer may on application made in this behalf to the Commercial Tax Officer concerned and on payment of fee of Rs.5/- obtain a duplicate copy of such certificate.

(8) The registration certificate under this rule gets cancelled automatically from the date of cancellation of registration certificate granted under section 12 of the Act.

**30B. . :-**

(1)

(a) Every manufacturer shall prepare a declaration in Form "G" in triplicate and issue the original and duplicate thereof to the dealer from whom he purchases raw materials, component parts, sub-assembly parts, Intermediate parts and packing material under Clause (a) and any other goods notified by the Government under Clause (b) of sub-section (1) of Section 5-B at the concessional rate of tax:.

Provided that the manufacturer may issue declaration in Form G (revised) to the selling dealers for all the purchases of goods mentioned in the certificate of registration on and from 21st January, 1989 and used in the manufacture of goods mentioned in the certificate of registration on and from 21st January, 1989.

Provided further that no single declaration may cover all transactions of sale which take place in one financial year between the same two dealers.

Provided also that where in the case of any transaction of sale, the delivery of goods is spread over to different financial years, it shall be necessary to furnish a separate declaration in respect of goods so delivered in each financial year.

(b) The declaration in Form-G shall not be issued by manufacturer for the purchases of items not mentioned in the certificate of registration and for the purchases made before the obtaining of the registration certificate under Section 5-B of the Act.

(c) The manufacturer shall use or consume the goods so purchased for manufacturing goods specified in the certificate of registration issued under rule 30 A of the rules.

(d) The manufacturer shall not resell the goods so purchased or use them for any purpose other than specified in the certificate of registration.

(e)

(i) A dealer who sells of raw materials, component parts, sub-assembly parts, intermediate parts and the packing materials, under Clause (a) and any other goods notified by the Government under Clause (b) of sub-section (1) of Section 5-B, shall send the declaration in original to the \*Commercial Tax Officer concerned along with the return prescribed under rule 15 or rule 17, as the case may be:

(ii) In case a selling dealer is unable to send the original of the declarations along with the returns prescribed, the \*Commercial Tax Officer concerned, on application made by the dealer, may for reasons to be recorded in writing allow the dealer such further time as may be considered necessary. Such time may be granted only upto the time of final assessment.

(f) the declaration referred to in clause (a) shall be in the form printed only under the authority of the Commissioner of Commercial Taxes, provided that when declaration form printed under the authority of the Commissioner of Commercial Taxes is not readily available for use for any reason, the declaration form containing the official seal of the \*Commercial Tax Officer concerned shall be used in lieu of such printed declaration form;

(g) The printed declaration form under clause (f) may be obtained from the Commercial Tax Officer concerned on payment of the cost quoted thereon. No registered dealer to whom a declaration form is issued by the assessing authority or a declaration containing the official seal of the Commercial Tax Officer concerned shall transfer the same to another person except to the dealer selling goods for the purpose of availing concessional rate of tax under section 5B.

(h) The raw materials component parts, sub assembly parts, intermediate parts and packing material under Clause (a) and any other goods notified by the Government under Clause (b) of sub-section (1) of Section 5-B, purchased at the concessional rate of tax on issue of form G shall be used in the manufacture of goods within 12 months from the date of purchase.

(i) Every manufacturer obtaining the printed declaration form under clause (f) or declaration containing the official seal of the \*Commercial Tax Officer concerned shall keep and maintain a register in Form H showing a true and correct account of the

declaration forms obtained and issued by him and shall produce the register and the used and unused declaration forms before any officer authorised under the ACT for the purpose of assessment, appeal or revision or on demand at any time by any officer authorised to inspect the place of business or for the purpose of an investigation incidental or ancillary under Section 5 B of the Act.

2.

(a) If any form of declaration is lost, destroyed or stolen, he shall report the same to the authority from whom he has obtained the form and shall make appropriate entries in the remarks column of the register referred in clause (e) of sub rule (1).

(b) If a declaration form either blank or duly completed is lost while in the custody of the manufacturer or while in transit and has not reached the selling dealer, the manufacturer shall furnish security equivalent to the tax \*.... due by way of an indemnity bond for each such declaration form to the authority from whom the form was obtained.

(c) If a declaration form duly completed is lost while in the custody of the selling dealer, he shall furnish security equivalent to the tax \*.... due by way of an indemnity bond for each such declaration form to the authority before whom he is required to file a return of his turnover under rule 15 or rule 17 as the case may be.

(d) If a declaration form duly completed and signed is lost in transit or from the custody of the selling dealer he shall obtain a duplicate of the form with the following declaration in Red ink across the page in all the three parts and duly signed by the manufacturer, until such duplicate form is obtained, the sale in question shall not be eligible for concessional rate of tax in terms of Section 5-B of the Act. I ..... hereby declare that this duplicate of the declaration Form No..... signed on ..... and issued to..... who is paying tax on the rolls of the ..... (assessing authority) is lost in transit or from the custody of .....

### **31. . :-**

(1) If for any reason the whole or any part of the turnover of business of a dealer has escaped assessment to tax ..... or has been under assessed in any year, the Commercial Tax Officer concerned may subject to the provisions of sub rule (6) determine

to the best of his judgment the correct turnover and assess the tax .....payable on such turnover,after issuing a notice to the dealer and after making such enquiry as he considers necessary within a period of four years from the date on which an order of assessment was served on the dealer.

(2)[\*\*\*]

(3) If, after an assessment has been made on a turnover not exceeding rupees ten lakhs it is ascertained that a part of the turnover which has excepted tax and surcharge and if, with the addition of the turnover which has escaped assessment,the total turnover is more than rupees ten lakhs the assessing authority shall be the Commercial Tax Officer,

provided that: (i) for the purpose of sub rules (1) and (3)any higher authority including the Deputy Commissioner of the area concerned and the joint Commissioner may at his discretion exercise the powers of a lower authority with his jurisdiction in respect of any dealer or class of dealers; and (ii) a joint commissioner, Assistant Commissioner (Intelligence) and a Commercial Tax Officer (Intelligence) shall within his jurisdiction exercise at his discretion the powers of an assessing authority in the case of all the dealers in respect of whose transactions any suppression or omission (whether or not fraudulent or wilful) is detected by such officer or brought to his notice in any manner whatsoever.

Explanation :- The words "Total Turnover" occurring in this rule shall have the same meaning given to them in clause (r) of sub section (1) of Section 2".

(4) If for any reason any tax \*... has been assessed at too low a rate, in any year, the assessing authority,subject to the provisions of sub rule (6) may revise the assessment after issuing a notice to the dealer and after making such enquiry as he considers necessary within a period of four years from the date on which an order of assessment was served on the dealer.

(5) Where an assessment has been deferred on account of any stay order granted by the High Court in any case, or by reason of the fact that an appeal or other proceeding is pending before the High Court or the Supreme Court involving a question of law having a direct bearing on the assessment in question,the period during which the stay order was in force or such appeal or proceeding was

pending shall be excluded in computing the period of four years, or six years, as the case may be, specified in sub rules (1) and (4) of this rule.

(6) Where in respect of the turnover referred to in sub rule (1) or tax .... an order has already been passed under Sec.19 or 20 of the Act the assessing authority shall make a report to the appropriate appellate or revising authority, as the case may be, who shall thereupon, after giving the dealer concerned a reasonable opportunity of being heard, pass such orders as it deems fit.

(7) [\*\*\*\*\*]

(8) The expression " assessing authority" occurring in this rule shall, in relation to registration fee, be construed as referring to the registering authority under the Act.

(9) Where an assessment made under these rules has been set aside by any Court or other competent authority under the Act for any reason the period between the date of such assessment and the date on which it has been set aside shall be excluded in computing the period of four years or six years, as the case may be, specified in sub rules (1) and (4) for the purpose of making any assessment.

### **32. . :-**

If either because the turnover finally determined for the preceding year under rule 15 is higher than the turnover provisionally determined under rule 16 of these rules or because the assessing authority has reason to believe that the provisional assessment for any period was made on too low a turnover or a too low a rate, he may revise the provisional assessment after issuing a notice to the dealer and after making such enquiry as he considers necessary:

Provided that the issue of a notice to the dealer shall not be necessary when the revision of the provisional assessment is due to the determination of higher turnover for the preceding year.

### **33. . :-**

(1) Subject to the provisions of Section 19, any person aggrieved by an order passed or proceeding recorded under the provisions of the Act by any officer not above the rank of an Assistant Commissioner may appeal to the Appellate Deputy commissioner of the area concerned.

Provided that Commissioner may either suo-motu or on application,

for reasons to be recorded in writing transfer an appeal pending before an Appellate Deputy Commissioner to another appellate Deputy Commissioner and shall communicate the order of transfer to the the appellant or petitioner, to every person affected by the Order, the authority against whose orders the appeal or petition was preferred, and to the Appellate Deputy Commissioner.

(2)

(i) Every such appeal shall be in Form 1 and verified in the manner specified in the rules.

(ii) it shall be in duplicate.

(iii) It shall be accompanied by a treasury receipt in support of having paid

(a) in case where the levy of tax, or penalty is disputed, a fee calculated at the rate of two percent of the disputed tax, or penalty subject to a minimum of Rs. 50/- and a maximum of Rs. 1,000/- and

(b) in all other cases a fee of Rs. 50/-

(iv) Every such appeal shall accompany a declaration in Form 1 (A) stating that the tax admitted to be due, or of such installments as have been granted, have been paid for the relevant assessment year, in respect of which the appeal is preferred along with proof of such payments.

(3) The appeal may be sent to the appellate authority by registered post or be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by his authorised agent or a legal practitioner.

(4) The appellate authority shall, after giving the appellant a reasonable opportunity of being heard, pass orders as laid down in sub section (3) of section (9).

**33A. . :-**

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**33B. . :-**

(1) Every application under sub section (2 A) or (2-B) of Section 19 \* or under sub section (6) of section 21 shall be in \*Form XXII) and shall be verified in the manner specified therein.

(2) It shall be in duplicate and one of the copies shall be affixed with court fee stamp of the value of three rupees and shall also be accompanied by a certified copy of the order of assessment or order of penalty.

(3) Any order staying collection shall be limited to the amount actually disputed in appeal.

**33C. . :-**

(1) In a case where stay of collection of the tax ...under dispute is granted by the appellate authority under sub section (2-A) of Section 19 and on disposal of the appeal by such appellate authority under sub section (3) of Section 19 the assessee files an appeal to the Appellate Tribunal, he may apply to the Additional Commissioner (Commercial Taxes)(Legal) or Joint Commissioner (Commercial Taxes)(Legal) for the continuance of the stay granted under sub section (2-A) of section 19 by the appellate authority until the appeal filed before the Appellate Tribunal is disposed of.

(2) The application shall be in duplicate and one of the copies shall be affixed with court fee stamp of the value of three rupees. A copy of the appeal petition filed before the Tribunal shall also be enclosed to the application.

(3) Any order staying collection shall be limited to the amount actually disputed in appeal before the Appellate Tribunal .

**34. . :-**

Every order of an appellate or revising authority under section 19 or 20, as the case may be, shall be communicated to the appellant or the party affected by the order, to the assessing authority against whose order the appeal was filed and to any other authority concerned.

**35. . :-**

The order passed on appeal or revision shall be given effect to by the assessing authority who shall refund any excess tax or fee found to have been collected and shall have power to collect any tax or fee which is found to be due, in the manner as if it were a tax assessed by himself.

**36. . :-**

Where the tax as determined by the initial assessing authority appears to the appellate authority under Section 19 or the



revisional authority under Section 20 to be less than the correct amount of the tax payable by the dealer, the appellate or revising authority shall, before passing orders, determine the correct amount of tax payable by the dealer after issuing a notice to the dealer and after making such enquiry as such appellate or revising authority considers necessary.

**37. . :-**

If the tax as determined in an appeal or revision is in excess of the powers of assessment of the initial assessing authority, the appellate or revising authority, shall transfer the original records of assessment to the appropriate assessing authority who shall have power to collect the tax assessed by himself.

**38. . :-**

(1)

(i) Every appeal under Section 21 to the Appellate Tribunal shall be in Form II and shall be verified in the manner specified therein.

(ii) Every such appeal shall clearly set forth the ground of appeal and the relief claimed and shall be accompanied by,

(a) four spare copies thereof;

(b) four copies of the order appealed against (one of which shall be the original or the authenticated copy); and

(c) four copies of the order of the assessing authority.

(iii) It shall also be accompanied by a treasury receipt in support of having paid.

(a) in cases where the levy of tax or penalty is disputed, a fee calculated at the rate of two percent of the disputed tax or penalty subject to minimum of Rs.100/- and a maximum of Rs.2,000/- and

(b) in all other cases a fee of Rs.100/-

(2) If the Appellate Tribunal allows an appeal preferred by an assessee under Section 21, it may, in its discretion, by order, refund either wholly or partly the fee paid by the assessee under sub section (3) of Section 21.

(3) Every order passed by the Appellate Tribunal under section 21 shall be communicated to the Deputy Commissioner of Commercial Taxes, and to the State Representative before the Sales Tax

Appellate Tribunal in addition to those specified in sub section (8) of section 21.

**39. . :-**

Within 120 days from the date on which the order of the Sales Tax Appellate Tribunal, under Section 21 was communicated to the dealer he or the State Representative may prefer a petition to the High Court, under section 22 against the order on the ground that the Appellate Tribunal has decided erroneously or has failed to decide, any question of law.

**40. . :-**

Every petition under section 22 (1) to the High Court shall be in form III and shall be verified in the manner specified therein. The petition shall be accompanied by a certified copy of the order of the Appellate Tribunal and where it is preferred by the dealer be accompanied by a fee of Rs.500

**41. . :-**

Every appeal under Section 23 (1) to the High Court shall be in Form IV and shall be verified in the manner specified therein. It shall be preferred within 60 days from the date on which the order was communicated and shall be accompanied by a certified copy of the order of the Commissioner of Commercial Taxes appealed against and a fee calculated at the rate of two percent of the disputed tax and surcharge or penalty subject to a minimum of Rs.500 and maximum or Rs.2,000

**42. . :-**

Every application for review under section 22 (7) or 23 (4) to the High Court shall be in Form V or VI respectively and shall be verified in the manner specified therein. It shall be preferred within one year from the date of communication to the petitioner of the order sought to be reviewed, and where it is preferred by the dealer be accompanied by a fee of Rs.100

**43. . :-**

Every order passed by the Appellate Tribunal or the High Court shall, on authorization by the Appellate Tribunal or the High Court, as the case may be, be given effect to by the assessing authority, who shall refund without interest, within two months from the date of communication of the authorisation, any excess tax found to have been collected and shall also collect any additional tax which is found to be due in the same manner as a tax assessed

by himself.

**44. . :-**

(1) The powers of the nature referred to in sub section (1) of Section 20 may be exercised by the Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner and Commercial Tax Officer in the case of orders passed or proceedings recorded by authorities, officers or persons subordinate to them within a period of four years from the date on which the order or proceeding was served on the dealer.

(2) No order shall be passed under sub rule (1) enhancing any assessment unless an opportunity has been given to the assessee to show cause against the proposed enhancement.

Explanation :- The aforesaid periods shall be computed subject to the deduction of the periods indicated in sub sections (5) and (6) of Section 20 of the Act.

**44A. . :-**

For the purpose of the exercise of the powers of the nature referred to in sub section (1) of Section 20 the authorities specified in column (1) of the Table below shall be deemed to be sub ordinate to the authority specified in the corresponding entry in column (2) hereof

**44AA. . :-**

Every claim for refund under section 33, shall be made to the Assessing Authority in Form XXIII and shall be verified in the manner specified therein.

**45. . :-**

(1) Every dealer whose total turnover is less than Rs. 2 lakhs for a year shall keep and maintain a true and correct account promptly in ink in any of the languages specified in the Eighth Schedule to the Constitution or in the English language showing.

(i) the value of the goods produced, manufactured or bought by him;

(ii) the names and addresses of each of the persons from whom the goods were purchased, supported by a bill or delivery note issued by the seller duly signed and dated; and

(iii) the descriptive and quantitative particulars of goods in case

they are not bought but received into or found in or issued from the place of business or a godown of the dealer with the names and addresses of the owners supported by necessary vouchers and the circumstances under which they are received or kept or issued

(1-A)

(a) Every dealer whose total turnover for a year is not less than \*Rs. 2 lakhs shall keep and maintain a true and correct account promptly in ink in any of the languages specified in the Eighth Schedule to the Constitution or in the English language showing

(i) the value of the goods produced, manufactured, bought and sold by him;

(ii) the names and addresses of each of the persons from whom goods were purchased, supported by a bill or delivery note issued by the seller and duly signed and dated; and

(iii) the descriptive and quantitative particulars of goods in case they are not bought or sold but received into or found or issued from the place of business or a godown of a dealer with the names and addresses of the owners supported by necessary vouchers and the circumstances under which they are received or kept or issued.

(b) The day books, ledgers and cash books bill books account books maintained shall be serially numbered for each year

(c) The sale bills, invoices, delivery notes credit or debit notes and way bills shall bear a printed serial number and be written in duplicate, triplicate or quadruplicate, as the case may be, using double carbon paper. The dealer shall retain the last carbon copy thereof.

Explanation :- For the purpose of sub rules (1) and (1-A), the accounts that are required to be maintained promptly are primary accounts or registers or books (books of original entry) including sale bills, delivery notes, way bills etc. maintained in the normal course of business.

(1-B) Every dealer, who keeps and maintains his accounts under sub rules (1) and (1-A) of this rule, in a language other than English, shall adopt international numerals in the maintenance of such accounts.

(1-C) Every dealer or person executing works contract shall keep

separate accounts showing

(i) The particulars of the names and addresses of the persons for whom he executed works contract separately in respect of each works contract;

(ii) the particulars of goods procured by way of purchase or otherwise for the execution of works contract;

(iii) The particulars of goods to be used or used in the execution of each works contract

(iv) The details of payment received in respect of each works contract;

(v) The details of:

(a) labour charges for works executed;

(b) amount paid to a sub contractor for labour and services.

(c) charges for planning, designing and architect fees;

(d) charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract;

(e) cost of consumables such as water, electricity, fuel etc., used in the execution of the works contract the property which is not transferred in the course of execution of a works contract;

(f) cost of establishment of the contractor to the extent it is relatable to supply of labour and services;

(g) other similar expenses relatable to supply of labour and services;

(h) profit earned by the contractor to the extent it is relatable to supply of labour and services;

(i) all amounts for which goods exempted by notification under Section 9 (1) are transferred in execution of works contract.

(j) all amounts for which the goods specified in the Third Schedule are transferred in execution of works contract;

(k) all amounts for which the goods specified in the Fourth Schedule are transferred in execution of works contract.

(l) turnover of goods involved in the execution of works contract which are transferred in the course of inter State trade or

commerce under Section 3 or transferred outside the State under Section 4 or transferred in the course of import or export under Section 5 of the Central Sales Tax Act, 1956.

(2)

(a) Every dealer who is required to issue a sale bill or cash memorandum under Section 13-C of the Act shall issue a sale bill or cash memorandum in Form XIX.

(b) In every such bill issued in respect of sale of goods on which tax is payable by that dealer at the point of first sale, he shall show the price of the goods and the amount of tax collected thereon separately.

(c) In respect of every sale bill issued by the dealer at the point of second and subsequent sales in respect of goods mentioned in Sixth Schedule he shall mention in the sale bill the rate at which tax is levied on those goods at that point of sale.

(d) In respect of every sale bill issued by dealer at the point of second and subsequent sales in respect of goods mentioned in Schedules other than Sixth Schedule he shall mention in the sale bill the rate at which tax was levied at the 1st sale point.

(e) When the goods manufactured by Small Scale Industries units availing tax holiday under State Incentives Scheme, are sold, the sale bill issued at every point of sale shall be stamped with the caption "goods" manufactured by Small Scale Industries Units eligible for tax holiday."

(f) Every bill or cash memorandum so issued shall be duly signed and dated by the dealer or by his manager or agent and a counterfoil of such bill or cash memorandum also signed and dated as aforesaid shall be kept by the dealer.

(g) Where any dealer issues computerised bills or cash memo, the proforma of such bill or cash memo may be modified by the dealer suitably but it shall contain all the particulars prescribed in the Form XIX.

(3)

(a) The bills or cash memorandum issued by a dealer shall be serially numbered for each year and in each of the bills or cash memoranda issued, the dealer shall specify the full name and style

of his business, the number of his registration certificate, the particulars of goods sold and the price thereof and in the case of sales to a dealer the full name and address and the number of the registration certificate of the purchaser;

(b) The bill or cash memoranda issued in the case of sales of goods liable to a single point tax shall contain the following certificates: Certified that in respect of the turnover of the goods mentioned in item (s) of this Bill the tax and surcharge has been paid or is payable by me or is payable by Sri/M/s.....being the dealer who has purchased them from me

(4)

(i) Every person who consigns goods by a goods vehicle or boat shall make out a Way Bill in Form X in triplicate and issue the Original and duplicate thereof duly signed by him, his manager or agent to the owner or other person in charge of the goods vehicle or boat:

(i) Provided that the issue of a Way Bill shall not be necessary where a person who is not dealer transports his household or other articles intended for his own use from one place to another and also in respect of the transport of the following agricultural, horticultural, dairy, poultry and other farm produce:

1. Grass, hay, straw and Kadbi.
2. Fresh milk, curds and butter milk sold by dealers exclusively dealing in them.
3. Flowers used for adornment.
4. Eggs.
5. Meat other than canned, preserved, dried or dehydrated.
6. Fruits other than Coconuts, which have not been canned, preserved, dried or dehydrated.
7. Vegetables other than green ginger and garlic which have not been canned, preserved, dried or dehydrated.
8. Fish other than canned fish.
9. Betal leaves.

(ii) Provided further that in the case of goods imported into the

State from places outside the State, the way bill of the state from which the goods commence their journey shall be accepted, if accompanied by a sale invoice or a delivery note or a document in such form, as has been approved by the Commissioner of Commercial Taxes.

(ii) For the purpose of clause (i) in areas notified by the Commissioner of Commercial Taxes in this regard and in the case of first check posts through which goods consigned from outside the State pass, only way bills printed under the authority of the State Government or the Commissioner of Commercial Taxes shall be used. The printed way bills may be obtained in the case of a non resident dealer from the consignee or the officer in-charge of the first check post through which the goods consigned by the non resident dealer pass, and in the case of resident dealer from the registering authority concerned, on payment of the cost thereof:

Provided that when way bills printed under the authority of the State Government or the Commissioner of Commercial Taxes are not readily available for use for any reason, the way bills containing the signature and official seal of the assessing authority or registering authority having jurisdiction over the consignor shall be used in lieu of such printed way bills.

Provided further that it shall not be necessary for the goods other than the items

5. Cotton fabrics, man made fabrics and woolen fabrics

6. Sugar;

7. Tobacco; and

7A: Chewing tobacco including preparations commonly known as Khara Masala, Kimam, Dokta, Zarda, Sukha and Surti. specified in the Fourth Schedule to the Act to be accompanied by way bills printed under the authority of the State Government or the Commissioner of Commercial Taxes).

(iii) The owner or other person in charge of the goods vehicle or boat shall carry the Original and duplicate copies of the Way Bill and shall tender Original copy of the way Bill to the Officer in charge of the check post through which the goods vehicle or the boat first passes on its way.

Provided that in case the vehicle or boat has not passed through a



check post or barrier or has not been checked by any officer of the Commercial Taxes department not below the rank of a Assistant Commercial Tax officer, the dealer shall submit the original copy of the way bill within a reasonable time after the receipt of the goods to his assessing authority certifying that the particulars therein have been entered in his accounts.

(iv) Every person obtaining the Way Bills under clause (ii) shall keep and maintain a register in Form XXIV) showing a true and correct account of the Way Bills obtained, used and held in stock by him.

(iv)(a) Every dealer who is required to file a return in Form A-2 under sub-rule (1) of Rule 17 shall file along with such return an extract or copy of Way Bill Register in Form XXIV and all other dealers shall file before the assessing authority a copy or extract of the Way Bill Register in Form XXIV along with the application for issue of Way Bills.

(v) Where a Way Bill either blank or duly filled in is lost, the person who obtained the \*way bill forms printed under the authority of the Government or containing the signature and official seal of the assessing or registering authority as the case may be shall forth with notify the loss in writing to the issuing authority and shall also by way of an indemnity bond furnish such reasonable security as may be demanded by such authority \*x x x for each Way Bill lost.

(vi) Any dealer giving an incorrect and untrue declaration shall be deemed to have committed an offence under clause (c) of sub section (3) of section 30 of the Act.

(vii) Any dealer who desires to claim exemption as not liable to tax at his hands shall have to produce the forms filled in and issued by the seller.

(4 A) Every dealer of the description referred to in clause (a) of sub rule (2) shall exhibit prominently in his shop a notice \*xxx with the following caption: "Customers are requested to insist on the issue of a bill for the purchases they make."

(4-B) Every dealer liable to keep and maintain a true and correct account promptly under section 25 and who is not required to issue bills under clause (a) of sub rule (2) shall \*make an entry promptly in ink in the accounts maintained in the course of his business of the amount of each sale irrespective of its quantum.

(5)[\*\*\*\*]

(6)[\*\*\*\*]

(7) Every dealer ... shall maintain accounts separately in respect of each kind of goods eligible for exemption or subject to different rates of tax under the Act:

Provided that in the case of dealers whose total turnover in a year is less than Rs.10 lakhs the maintenance of such separate accounts may be dispensed with,if the assessing authority is satisfied that the turnover in respect of the different classes of goods can be determined with reference to the bills,vouchers or other documents and the particulars furnished by the dealer.

(8) Accounts maintained by dealers and licensees together with all vouchers relating to stocks, output, purchases,deliveries and sales shall be preserved by them for a period of six years after the close of the year to which they relate.

Provided that where in respect of an assessment,an appeal or revision or any other proceeding has taken place,the accounts together with all vouchers as aforesaid relating to such assessment shall be preserved for a period of four years after the assessment has become final.

(9) Every consignee-dealer, who desires to import goods, notified by the Commissioner of Commercial Taxes to be sensitive, from the other States or Union territories shall send in advance a way bill in duplicate to the consignor. Such way bill in duplicate duly filled in by the consignor shall accompany the goods and shall be tendered by the person in-charge of the goods vehicle to the officer in-charge of the check post through which the goods vehicle first enters into this State.

**45A. . :-**

(1)

(a) Every rice miller other than one registered as a rice miller under Section 12 (3) of the Act shall maintain the following registers:

(i) a register of working of the mill in Form XV

(ii) a day to day account of paddy milled for hire in Form XVI,and

(ii) a register of stocks in Form XVII.

(b) Every such miller shall, obtain from each person who entrusts him with paddy for conversion into rice a declaration in Form XVIII. The declaration so obtained shall be serially numbered and kept for each year.

(2) Every rice miller registered under Section 12 (3) of the Act shall maintain in form XVI a day to day account of paddy milled for hire. He shall obtain from each person who entrusts him with paddy for conversion into rice, a declaration in form XVII. The declarations so obtained shall be serially numbered and kept for each year.

(3)[\*\*\*\*]

**45B.** . :-  
\*\*\*\*]

**45C.** . :-  
\*\*\*\*]

**45D.** . :-  
\*\*\*\*]

**45E.** . :-

(1) Notwithstanding anything to the contrary contained in these rules, every dealer carrying on business in motor spirits shall keep and maintain true, correct and upto date accounts in Form XXX of all daily transactions in motor spirit. The accounts for each day shall be made up and totalled before noon of the following day. The reading of the pump issue motor at the end of each day shall also be entered in the accounts for the day.

(2) Every such dealer shall keep separate accounts in respect of the transactions in each kind of motor spirit.

Explanation :- For the purpose of this rule, "day" means a period of twenty four hours beginning at 6 a.m.

**45F.** . :-

The owner or other person incharge of a boat or goods vehicle, as the case may be, shall submit an extract of the entries recorded in the log book or goods vehicle record or tip sheet, as the case may be, for each month to reach the Commercial Tax officer having jurisdiction over the area in which the goods are delivered before the 10th day of the succeeding month.

**45G.** . :-

Every cotton ginning mill shall maintain the following registers in the prescribed form:

- (i) Register of kapas ginned and lint despatched.
- (ii) Register of stocks.

**46. . :-**

(1) The officer in charge of the checkpoint or barrier, as the case may be, shall issue a notice in writing specifying the description, the quantity and the value of the goods proposed to be detained under sub section (3) of Section 29. A copy of the notice shall be served on the owner of the goods and if he is not present at the spot, on the driver or any other person in charge of a goods vehicle or boat, as the may be .

(2) The security directed to be furnished under sub section (3) of section 29 shall be paid to the said officer in the form of cash or guarantee by a bank incorporated under the Banking Regulations (Companies) Act, 1949 (Central Act 10 of 1949)

(3)

(a) If the amount of tax or security directed to be is paid, the said officer shall issue a receipt in the name of the person liable to pay the tax and also the name and status of the person making such payment.

(b) the said officer shall intimate the details of such collection to the concerned assessing authority having jurisdiction over the principal place of business of the consignor or consignee, as the case may be, within 3 days in Form XXXIII.

(4)

(a) The assessing authority shall on application by the consignor, if the goods are liable to sales tax or by the consignee, if the goods are liable to purchase tax either adjust the amount paid under sub rule (2) towards the tax due from him or refund it to him if he found not liable to tax

(b) If the consignor or the consignee as the case may be, wishes to have the amount adjusted towards the tax due from him, he shall send an application and the receipt for payment along with the return due from him under these rules and if he wishes to claim refund of the amount, an application shall be made to the assessing

authority having jurisdiction over the principal place of business in the case of an assessee or the Deputy Commercial Tax Officer having jurisdiction over the place of residence in the case of others, within 30 days from the date on which the amount was paid.

(5) If the said officer decides to detain the goods under sub section (6) of section 29, he shall pass an order specifying the description, quantity and value of the goods detained and the reasons for such detention. A copy of the order shall be served on the owner of the goods and if he is not present at the spot, on the driver or any other person in charge of the goods vehicle or boat, as the case may be.

(6) The next higher authority referred to in sub section (6) of Section 29 shall be the Commercial Tax Officer of the area having jurisdiction over the check post or barrier, as the case may be.

(7). Where no claim is made to the goods detained under sub section (6) of section 29 within 30 days from their detention the said officer shall transfer the goods to the Deputy Commercial Tax Officer having jurisdiction over the check post or barrier, as the case may be.

(8) The Deputy Commercial Tax Officer specified in sub rule (7) shall cause to be published in the notice board of his office, a list of the goods detained and intended for sale with a notice under his signature, specifying the place where, and the date on, and the hour at which the detained goods will be sold in open auction and shall also display copies of such list and notice at the check post or the barrier where the goods were detained, and in the office of the Commercial Tax officer having jurisdiction over the check post or barrier where the goods were detained.

(9) A notice of 15 days shall be given before the auction is conducted

(10) Intending bidders shall deposit as earnest money a sum equal to 5% of the estimated value of the goods.

(11) at the appointed time, the goods shall be put up in one or more lots, as the officer conducting the auction sale may consider necessary and shall be knocked down in favour of the highest bidder, subject to confirmation of the sale by the Commercial Tax Officer having jurisdiction over the check post or the barrier where the goods were detained, where value of the goods auctioned does

not exceed Rs.1,000 and by the Deputy commissioner in other cases.

(12) The earnest money deposited by the unsuccessful bidders shall be refunded to them within 3 days from the date of auction.

(13)

(a) The auction purchaser shall pay to the officer conducting the auction the sale value of the goods in cash immediately after the sale and shall not be permitted to carry away any part of the goods until he has paid in full and until the sale is confirmed by the authority specified in sub rule (11).

(b) The Officer receiving the value of the goods in cash issue a receipt to the person making such payment.

(14) Where the purchaser fails to pay the purchase money, the earnest money deposited by the defaulting bidder \*shall be forfeited to the Government and the goods shall be resold in the auction. the procedure prescribed for the first auction shall be followed for conducting the subsequent auction.

(15) If any order directing detention is set aside on appeal or revision, the goods so detained, if they have not been sold in auction shall be released and if they have been sold, the proceeds thereof, shall be paid to the owner of the goods, deducting the expenses incurred from the time of detention of the goods to the time they were sold in auction.

(16) Any person from whom tax is due shall, on application to the officer, who conducted the sale, and upon sufficient proof be paid the sale proceeds specified under sub rule (13) after deducting the expenses of sale and other incidental charges and the amount of tax

(17) The procedure specified in this rule shall apply to give effect to the orders directing refund on appeal or revision.

**46A. . :-**

(1) In order to obtain a transit pass under Section 29 B, the driver or the person in charge of a goods vehicle shall submit a declaration in Form XXXIII A to the officer in charge of the first check post or barrier, after his entry into the State and shall also furnish if so required, any other information that may be relevant

and necessary.

(2) The officer in charge of the first checkpost shall, after examining the documents and after making such enquiries as he deems necessary, shall make out a transit pass in form XXXIII B in triplicate and issue the original and duplicate thereof duly signed by him to the driver or the person in charge of the goods vehicle.

(3) The driver or the person in charge of the goods vehicle shall carry the original and duplicate copies of the transit pass and shall tender the original copy to the officer in charge of the last check post or barrier before his exit from the State.

(4) The driver or the person in charge of the vehicle shall stop the vehicle and allow the officer in charge of the last check post or barrier to inspect the documents, transit pass and the goods in order to ensure that the goods being taken out of the State are the same goods for which transit pass had been obtained.

(5) If on such inspection, the officer in charge of the last check post or barrier is satisfied that the goods being transported are the same goods (both in quantity and description) noted in the transit pass, he shall affix the seal of the check post on the duplicate copy of the transit pass under his signature and allow the vehicle to pass into the other State.

(6) If on such inspection, it appears that the quantity of goods under transport is less than the quantity noted in the transit pass or the description of the goods is different from the description noted in the transit pass, such officer in charge of the last check post or barrier shall presume that the goods to that extent have been sold within the State by the owner or other person in charge of the goods vehicle and shall accordingly assess the owner of the goods vehicle under Section 15 A. The said officer shall have the power to detain the vehicle so long as he may reasonably be deem it necessary.

(7) Powers of the nature referred to in sub rule (6) may also be exercised by an officer of the Department not below the rank of an Assistant commercial Tax Officer. He shall, however, inform the officer in charge of the first check post within seven days of such inspection, in case, he proposes to make an assessment.

(8) The original copy of the transit pass, so received by the officer in charge of last check post or barrier shall be sent by him by

Registered Post, to the officer in charge of the first check post or barrier, within ten days from the date of receipt from the driver or the other person in charge of the goods vehicle. Action taken under sub rule (6) shall also be informed within the said time.

(9) The officer in charge of the first check post or barrier, if he is not in receipt of the original copy of the transit pass within thirty days of issue by him, shall send a report to the Commercial Tax Officer, having jurisdiction over the first check post or barrier, who shall assess the owner of the goods vehicle under Section 15 A read with Section 29 B of the Act.

**47. . :-**

(1) At any place other than a check post or a barrier, the driver or any other person in charge of a goods vehicle or boat as the case may be, on demand, by an officer of the Department not below the rank of an Assistant Commercial Tax officer, shall stop the vehicle or boat, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the officer to examine the contents in the vehicle or boat and inspect all records relating to the goods carried, which are in the possession of such driver or other person in charge, who shall, if so required, give his name and address and the name and address of the owner of the vehicle or boat.

(2) If on such inspection by such officer it is found that any dealer is transporting goods in a vehicle or boat not covered by a \*way bill in Form issued by the person who consigned the goods, \*such officer may take action as provided for in rule 46.

**48. . :-**

(1) If any officer authorised under Section 28 of the Act, finds any goods in any office, shop, godown, vehicle, vessel or any other place of business or any other building or place of a dealer which have not been accounted for in his accounts, registers, or other documents maintained in the course of his business, the officer may, for reasons to be recorded in writing, seize such goods. The order shall specify the description, the quantity and the value of the goods seized. A copy of it shall be served on the dealer or the person in charge of the goods.

(2) Any officer may, if security in cash is furnished to his satisfaction, order release of goods seized to the owner, and if he is



not present, to the person in charge of the goods pending further enquiry if necessary). The order or release shall be subject to the condition that if the goods in question are finally confiscated under sub rule (4), they shall be produced within such time as may be required, failing which the cash security furnished shall stand forfeited to the State Government without further notice.

(3) In cases not failing under sub rule (2), if the whole or any part of the goods, seized under sub rule (1) are of a perishable nature, the officer may sell them or get them sold, In public auction as laid down in sub rules (8) to 17.

Provided that the notice of 15 days laid down in sub rule (9) below shall not apply to the public auction of goods of perishable nature and in lieu of the same, the officer shall cause adequate publicity through displaying a notice on the notice board of his office

(4) Any such officer, after making such enquiry as he deems fit and after giving the owner of the goods, if he is ascertained, an opportunity of being heard, may confiscate the whole or any part of the goods seized, if he is satisfied that there is evasion or an attempt to evade tax thereon in any manner whatsoever. If the owner is not ascertained even after the enquiry, the officer shall order confiscation of the goods. A copy of the order of confiscation shall be served on the owner of the goods if he is ascertainable.

(5) The goods confiscated under sub rule (4) shall be sold in public auction as laid down in sub rules (8) to (17).

(6) If, on enquiry, under sub rule (4), it is considered by the officer who seized the goods that confiscation is not warranted in regard to any of the goods seized, or if any order of confiscation is set aside or modified in regard to any goods on appeal or revision, such goods shall be returned to the owner or any other person authorised by him if they had not be sold in public auction under sub rule (3) or (5). If they had already been sold in public auction, the proceeds of the sale less the expenses incurred in the sale, if any by the State Government, shall be refunded to the owner of the goods or any other person authorised by him.

(7) In case wherein a confiscation order has been passed in respect of any goods, the owner of which was not ascertainable before the order is passed, such owner of the goods or any person on his behalf may appear before the officer who ordered the confiscation and satisfy him with relevant records regarding the bonafides of the

goods in question and regarding the reasons for his non appearance earlier.If the officer is satisfied that there has been no evasion or attempt at evasion of tax he may order,for reasons to be recorded in writing,the release of the goods confiscated or if such goods has already been sold and delivered,the refund of the sale proceeds of the goods confiscated less the amount towards the charges,if any,incurred by the State Government for the safe custody of the goods and other incidental charges. If the officer is not so satisfied, he may after recording reasons therefor, order that the sale under sub rule (5) shall be proceeded with or that the proceeds of the sale already conducted shall not be refunded,as the case may be.

(8) The officer who detained the goods shall cause to be published in the notice board of his office a list of the goods detained and intended for sale with a notice under his signature, specifying the place where and the date on,and the hour at which the detained goods will be sold in open auction and shall also display copy of such list and notice in the office of the Commercial Tax officer having jurisdiction over the place where the goods were detained.

(9) A notice of 15 days shall be given before the auction is conducted.

(10) Intending bidders shall deposit as earnest money a sum equal to 5% of the estimated value of the goods.

(11) At the appointed time,the goods shall be put up in one or more lots,as the officer conducting the auction sale may consider necessary and shall be knocked down in favour of highest bidder,subject to confirmation of the sale by the Commercial Tax officer having jurisdiction over the place where the goods were detained where the value of the goods auctioned does not exceed Rs.1,000/- and by any officer not lower in rank than the Deputy commissioner in other cases.

(12) The earnest money deposited by the unsuccessful bidders shall be refunded to them within 3 days from the date of auction.

(13)

(a) The auction purchasers shall pay to the officer conducting the auction the sale value of the goods in cash immediately after the sale shall not be permitted to carry away any part of the goods until he has paid in full and until the sale is confirmed by the authority specified in sub rule (11.)

(b) The officer receiving the value of the goods in cash shall issue a receipt to the person making such payment.

(14) Where the purchaser fails to pay the purchase money the earnest money deposited by the defaulting bidder shall be forfeited to the Government and the goods shall be resold in the auction. The procedure prescribed for the first auction shall be followed for conducting the subsequent auction.

(15) If any order directing detention is set aside on appeal or revision, the goods so detained if they have not been sold in auction, shall be released and if they have been sold, the proceeds thereof shall be paid to the owner of the goods, deducting the expenses incurred from the time of detention of the goods to the time they were sold in auction.

(16) Any person from whom tax and surcharge is due shall on application to the officer, who conducted the sale, and upon sufficient proof, be paid the sale proceeds specified under sub rule (13), after deducting the expenses of sale and other incidental charges and the amount of tax.....due.

(17) The procedure specified in this rule shall apply to give effect to the orders directing refund on appeal or revision.

#### **49. . :-**

(1) Where any officer duly authorised under section 28 of the Act conducts a search of any office, shop, shop cum residence \*residential accommodation godown, vessel, vehicle, or any other place of business or any premises or place where he has reason to believe that the dealer keeps or is for the time being keeping any \*goods, accounts, registers or other documents of his business he shall as far as may be follow the procedure prescribed in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

(2) If on search, such officer finds any accounts, registers or other documents which he has reason to believe to relate to any evasion of tax or other fee due from the dealer under the Act, he may, for reasons to be recorded in writing, seize such accounts, registers, or other documents and shall give the dealer a receipt for the same. The accounts and registers so seized shall not be retained by such officer for more than 30 days at a time without the permission of the next higher authority.

**49A. . :-**

(1) The powers specified under Section 28A of the Act shall be exercised with prior approval of next higher authority, by any officer not below the rank of the Commercial Tax Officer having jurisdiction over the area where the goods are available at the time of initiating proceeding for acquisition of goods.

(2) The goods acquired under Section 28A shall be sold in public auction following the procedure laid down in sub-rules (8) to (17) of Rule 48.

(3) Every officer who has acquired the goods under Section 28A shall pass orders within fifteen days from the date of such acquisition, sanctioning payment of compensation to the owner of the goods as specified in sub-section (6) of Section 28A.

**50. . :-**

(1) Any assessing, appellate or revising authority may, at any time within four years from the date of any order passed by him rectify any clerical or arithmetical mistake apparent from the record:

Provided that no such rectification which has the effect of enhancing an assessment or any penalty or fee shall be made unless the assessing, appellate or revising authority has given notice to the dealer of his intention to do so and has allowed him reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment, penalty or fee, the assessing authority shall make any refund which may be due to the dealer.

(3) Where any such rectification has the effect of enhancing an assessment, penalty or fee, the assessing authority shall serve on the dealer a revised notice in Form B-3 and thereupon the provisions of the Act and these rules, shall apply as if such notice had been served in the first instance.

(4) Any assessing authority may at any time within one year from the date of service of an assessment order passed by him, revise the order, in respect of the claim for deduction on account of returned goods, referred to in clause (b) of rule 6, where the claim for deduction is received after the final assessment has been made provided that the claim for deduction on account of such returned goods is preferred within a period of six months from the date on

which the goods sold have been received back or the goods purchased have been returned as the case may be.

(5) the assessing authority shall order refund of the tax due to the dealer, if any, as a result of deduction allowed under sub rule(4)

**51. . :-**

If a dealer enters into partnership in regard to his business, the dealer and the partner shall jointly and severally be responsible for the payment of tax penalty, interest or any fee leviable under the Act.

**51A. . :-**

In case of default of payment of tax penalty interest or any fee leviable under the Act, the properties of the firm may be proceeded against in the first instance for the recovery of the amount due from the firm.

**52. . :-**

If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the registering and assessing authority within thirty days of such dissolution.

**53. . :-**

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. the dealer or if he is dead, the legal representative shall notify the fact to the assessing authority concerned within 30 days thereafter.

**54. . :-**

(1) Every dealer liable for registration under section 12, including a Hindu undivided family, association, club, society, firm or company and any person carrying on business on behalf of another as guardian, trustee or otherwise, shall within thirty days from the date of coming into force of these rules send to the registering or assessing authority a declaration in form XII, stating the name or names of the person or persons who are authorised to sign returns under the Act on their behalf or to make statements in any enquiry

under the Act. All returns signed and statements so made by such person or persons shall be binding on the dealer, Hindu undivided family, etc. concerned and the declaration furnished may be revised from time to time.

(2) Every dealer liable for registration under Section 12 and who is a Hindu undivided family, association, club, society, firm or company and any person carrying on business on behalf of another as guardian, trustee or otherwise shall send to the registering or assessing authority a declaration in form \*XXV specifying the name or names of the member or members of the Hindu undivided family, Association, club or society or partner or partners of the firm or company responsible for the maintenance of the accounts of the business, their production before the sales tax authorities and their preservations.

(3) Every dealer liable to tax under the Act including a Hindu undivided family, Association, club Society, Firm or company and any person carrying on business on behalf of another as guardian trustee or otherwise shall send to the assessing authority a declaration in form XXIX specifying the name or names of the person or persons who are authorised to receive notices, orders etc. on their behalf under the Act, All notices, orders etc., received by such person or persons shall be binding on the dealer, Hindu undivided family, Association, Club, society, firm or Company concerned. The declaration furnished may be revised from time to time.

**55. . :-**

An assessing appellate or revising authority shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 when trying a suit, in respect of the following matters, namely:

- (1) to summon and enforce the attendance of any person;
- (2) to examine any person on oath or affirmation;
- (3) to compel the production of any documents; and

Any proceeding before such assessing, or revising authority shall be deemed to be a "judicial Proceeding" within the meaning of sections 193 and 228 and for the purpose of section 196 of the Indian Penal code.

**56. . :-**

Any assessing appellate or revising authority may issue a summon in Form IX for the production of any document or the appearance of any person.

**56A. . :-**

Any assessing authority may require and Scheduled Bank including any branch of such bank or any banking institution in the State to submit a return in Form A-8 in each month.

**57. . :-**

A person appearing before \*xxxx appellate or revising authority to give evidence in an enquiry under the Act or under these rules, shall be paid travelling allowance and batta at such rates as may be fixed by the Government from time to time.

**58. . :-**

The service on a dealer of any notice, summons, order or proceedings under the Act or under these rules may be effected in any of the following ways, namely:

(a) by giving or tendering it to such dealer or his manager or agent; or

(b) if such dealer or his manager or agent is not found by leaving it at his last known place of business or residence or by giving or tendering it to adult member of his family; or

(c) if the address of such dealer is known to the assessing authority, by sending it to him by registered post; and if it is returned unserved, it shall be put on notice board of the office of the assessing authority or the notice board in the Office of the Local Chamber of Commerce or Traders Association, and it shall be deemed that the said notice or summons or proceedings are served on the dealer and action shall be taken in pursuance thereof accordingly.

(d) if any or all of the modes aforesaid is not practicable, by affixing it in some conspicuous place at his last known place of business or residence.

**58A. . :-**

In response to any notice or summons or proceedings sent to the dealer for the first time in a year under Rule 58, if a dealer files an application seeking adjournment, he shall enclose to such application a postal order of Rs.50/- in favour of Deputy

Commissioner of the area concerned debitible in the account of the "Account Payee".

**59.** . :-

The powers specified in Section 32 may be exercised by all officers of the Department not below the rank of an assistant Commercial Tax Officer.

**60.** . :-

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**60A.** . :-

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**61.** . :-

(1) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of the Act or of the rules made thereunder, or in any evidence given or affidavit or deposition in the course of any proceeding under the Act or the rules made thereunder, or in any record of any proceeding relating to the recovery of a demand prepared for the purpose of the Act or the rules made thereunder, shall be treated as confidential and shall not be disclosed.

(2) Nothing contained in sub rule (1) shall apply to the disclosure of any such particulars .

(i) For the purpose of any investigation or prosecution under the Indian Penal Code, 1860 or under any other enactment for the time being in force in respect of any such statement, return accounts, documents, evidence, affidavit or deposition or for the purpose of a prosecution under the Act or the rules made thereunder; or

(ii) to any person acting in the execution of the Act or the rules made thereunder where it is necessary to disclose the same to him for the purpose of the Act or the Rules made thereunder; or

(iii) occasioned by the lawful employment under the Act or the rules made thereunder of any process for recovery of any demand; or

(iv) to a Civil court in any suit to which the Government are a party, which relates to any matter arising out of any proceeding under the Act or the rules made thereunder; or



(v) occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 to impound an insufficiently stamped document; or

(vi) to an officer of

(a) the Government of India; or

(b) the Government of any State in India with which an agreement for disclosure on a reciprocal basis has been entered into by the Government of this State; or

(c) any State which has acceded to the Republic of India and with which an agreement for disclosure on a reciprocal basis has been entered into by the Government of this State; or

(vii) to an officer of any department, other than the Commercial Taxes Department of the State Government, after obtaining -

(a) the permission of the Commercial tax Officer of the area concerned, where such particulars are to be furnished by a Deputy commercial Tax officer or Assistant Commercial Tax Officer; and

(b) the permission of the \*Commissioner of Commercial taxes where such particulars are to be furnished by a Commercial Tax officer or an Assistant commissioner of Commercial Taxes or Deputy Commissioner.

Provided that such particulars shall be furnished under clause

(vii) only in exceptional cases and that any officer obtaining such particulars shall keep them as confidential and use them only in the lawful exercise of the powers conferred by or under any enactment.

## **62. . :-**

Where any payment by cheque is permitted by the rules made under the Act, the cheque shall be crossed and made payable to the Officer concerned and it shall be drawn on any scheduled bank.

## **63. . :-**

(1) [\*\*\*\*]

(2) A sales tax practitioner representing any person before any authority other than the High Court under clause (c) of section 35 shall be.

(a) a person who possesses a degree in Commerce or Economics or

law of a recognised University:

Provided that he is enrolled as a sales tax practitioner in the office of the Commissioner of Commercial Taxes Andhra Pradesh and whose enrollment has not been cancelled); or

(b) an accountant who has passed any accountancy examination recognised in this behalf by the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 for the purpose of section 288 of the Income Tax Act, 1961 and who has appeared before a Sales Tax Authority on behalf of any assessee otherwise than in the capacity of an employee or relative of that assessee before the 1st August 1963; or

(c) a person, who has retired from the Andhra Pradesh commercial Taxes Department and has been, at any time during his service in that department, an assessing authority for a period of not less than five years.

(3) Any person possessing the qualifications specified in sub rule (2) may apply to the Commissioner of Commercial Taxes Andhra Pradesh, for enrollment as a sales tax practitioner. The application for enrollment shall bear court fee stamp of the value of Rs.50 or shall be accompanied by a treasury receipt in support of having credited the sum of fifty rupees to the following Head of Account 040 Sales Tax Receipts under the State Sales Tax Act. If the Commissioner of Commercial Taxes is satisfied that the applicant has the required qualifications and has not been found guilty of misconduct in connection with any sales tax proceeding, it shall enrol such person as a sales tax practitioner.

(3-A) Notwithstanding anything contained in sub rules (2) and (3), no person who had held office in the Commercial Taxes Department as Assistant Commercial Tax Officer, Deputy Commercial Tax officer, commercial Tax officer, Assistant Commissioner or Deputy Commissioner and has retired or resigned from such post, shall be eligible for a period of two years from the date of his retirement or date of acceptance of the resignation, to act as a Sales Tax Practitioner or to accept any engagements, to appear on behalf of any dealer in any sales tax proceedings, except before the Sales Tax Appellate Tribunal and the Commissioner of Commercial Taxes

(4) The Commissioner of commercial Taxes may, by order, cancel or suspend the enrolment of a person who is enrolled as a Sales Tax Practitioner.

(a) if he is found guilty of misconduct in connection with any sales tax proceedings; or

(b) if his enrolment has been found wrongly ordered.

(5) No order shall be passed by the \*Commissioner of Commercial Taxes rejecting an application for enrolment or cancelling \*or suspending an enrolment unless the applicant or the sales tax practitioner, as the case may be, has been given a reasonable opportunity of making his representation.

(6) Any applicant in respect of whom an order has been passed by the Commissioner of Commercial taxes rejecting his application for enrolment, and any sales tax practitioner in respect of whom an order has been passed by the Commissioner of commercial taxes cancelling or suspending the enrolment may within one month from the date of receipt of such order, appeal to the Government to have the order cancelled; and no such order shall have effect till the expiry of one month from the date of its receipt by such person or practitioner or where an appeal is preferred until the disposal of the said appeal

**63A. . :-**

Any person who is entitled to appear before any authority on behalf of a dealer under section 35 of the Act, shall file an authorisation from the dealer in Form XXVI.

**64. . :-**

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**65. . :-**

The accounts required to be kept or maintained and the returns required to be submitted under these rules shall be in the forms prescribed by these rules.