

## Central Sales Tax (Rajasthan) (Amendment) Rules, 2007

[27 November 2007]

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## Central Sales Tax (Rajasthan) (Amendment) Rules, 2007

[27 November 2007]

In exercise of the powers conferred by subsection (3) of section 13 of the " Central Sales Tax Act, 1956 (Act No. 74 of 1956) the State Government hereby makes the following rules further to amend the Central Sales Tax (Rajasthan) rules, 1957, namely:--

### **1. Short title and commencement :-**

- (1) These rules may be called the Central Sales Tax (Rajasthan) (Amendment) Rules, 2007.
- (2) They shall come into force from the date of their publication in the official gazette.

### **2. Amendment of rule 4 :-**

In rule 4 of the Central Sales Tax (Rajasthan) Rules, 1957, Hereinafter referred to as the said rules: (i) the existing proviso to sub-rule (1) shall be deleted. (ii) the existing proviso to sub-rule (4) shall be deleted. (iii) Insertion of rule 4A:- After the existing rule 4 a n before rule 5 of the said rules the following rule shall be inserted, namely:- "4 Electronic filing of return.:- (1) Notwithstanding any thing contained in rule 4, every dealer liable to pay tax under the central Act may file a return of turnover electronically in Form C.S.T-1 which shall be verified in the manner indicated therein by affixing digital signature. (2) The returns shall be filed at the same intervals and in the manners as prescribed under the Rajasthan Value added Tax Rules, 2006. along with the returns which the dealer is liable to file under the Rajasthan Value added Tax Act, 2003: Provided that where the business of a dealer is discontinued or transferred he shall furnish return for the period up to the date of discontinuance or transfer within thirty days of such discontinuance or transfer. (3) The dealer shall also submit, in the prescribed period of filing of return, proof of deposit of tax in case the payment is not made electronically. If the above requirements is not complied with, it shall be deemed to be a case of non-filing of return. (4) The payment of tax shall be made at the same intervals and in the same proportion and manner as the dealer is liable to make under the Rajasthan Value Added Tax Act, 2003."

### **3. Insertion of Rule 6C :-**

After the existing rule 6B and before rule 7 of the said rules, the following rule shall be inserted, namely:- "6C. Where the payment of tax or demand or other sum has been made electronically the authorised bank shall generate e-challan in Form C.S.T. 5A through a computer network. The authorised bank shall also forward a statement of such e-challans in form (C.S.T. 5B to the concerned treasury of the State and a copy of such statement shall be forwarded to the Accountant General Rajasthan. The date of payment for the purposes of these rules shall be the date of deposit generated on the e-challan in Form C.S.T. 5A."

### **4. Insertion of Forms.- After the existing Form C.S.T. 5 appended to the said rules,**

**following, new forms C.S.T. 5A and G.S.T. 5B shall be inserted, namely :-**

**SCHEDULE 1**

Form C.S.T.5A

E-Challan

(For deposit of tax/demand/other sum)

Government of Rajasthan Commercial Taxes Department

Circle: 0040-sales Tax

Ward No:- 101-Receipts under the CST Act

(a)

Registration No. (Tin) 800- Other Receipts (b)

Tax Period from... to.....

Name of assesses: .....

Address: .....

.....

(a) Receipts under the CST Act.

(i) Advance payment os tax:

(1) CST

(2) surcharge

(ii) Deposit of Demand:

(1) Sales tax including penalties and interest.

(2) surcharge

Total (a) (iii)

(iii) Registration Fee

(iv) Exemption Fee

(v) Composition Fee

(vi) Other Fee

Total (a)

(b) Other Receipts

(i) Fines/Penalties and interest

(ii) Security

(iii) Miscellaneous Receipts

Total (b)

Grand Total (In figures)

Rupees.....

(In words)

Rupees.....

Challan Identification Number BSB Code Bate Challan No. (CIN)

Online Payment through Internet Banking

**SCHEDULE 2**

From C.S.T. 5B

S.No.	Name of Depositor	R.C. No. (Tin)	Date Of deposit	Major head	Sub Major Head	Miner Head	Sub Head	Bank CIN	Amount (in Rs.)
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Signature of Bank Official,

Designation & Seal"

By Order of the Governor,

Ashwini Bhagat

Deputy Secretary to Government

[No. F.12(114)fd/Tax/07-57]