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Central Sales Tax (Rajasthan) (Amendment) Rules, 2009

[27 February 2009]

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In exercise of the powers conferred by sub-section (3) of Section 13 of the Central Sales Tax Act, 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, 2009. (2) They shall come into force from the date of publication in the Official Gazette.

2. Insertion of rule 2B:-

After the existing rule 2A and before rule 3 of the Central Sales Tax (Rajasthan) Rules, 1957, the following new rule 2B shall be inserted, namely.- "2B. e-Registration:- Where a dealer applies for e-registration under rule 12A of the Rajasthan Value Added Tax Rules, 2006, he may also apply for registration under sub-section (1) of section 7 and/or sub-section (2) of section 7 of the Central Sales Tax Act, 1956, to the notified authority by submitting the scanned copy of Form A through the official web-site of the department. The notified authority, having been satisfied that the application is complete in all respect shall issue the registration certificate in Form B and forward the scanned copy thereof at the e-mail address of the dealer within twenty four hours of receipt of such application. On compliance of provisions of sub-rule (3) of rule 12A of the Rajasthan Value Added Tax Rules, 2006, and on submission of duly filled and signed Form A, the original copy of registration certificate shall be delivered by registered post." By Order of the Governor Aditya Pareek Deputy Secretary to Government