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

[08 July 2009]

CONTENTS

1. Short title and commencement
2. Amendment of rule 4A
3. Amendment of rule 6
4. Insertion of new rule 17F
5. Insertion of new Form C.S.T. 9B

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

[08 July 2009]

1. Short title and commencement :-

(1) These rules may be called the Central Sales Tax (Rajasthan) (Second Amendment) Rules, 2009. (2) They shall come into force with immediate effect.

2. Amendment of rule 4A :-

After the existing sub-rule (4) of rule 4A of the Central Sales Tax (Rajasthan) Rules, 1957, hereinafter referred to as the said rules, the following new sub-rule shall be added, namely:- "(5) Notwithstanding anything contained in sub-rule (1), a dealer may file return(s) electronically without digital signature subject to the condition that such dealer shall file a signed copy of the return(s) so filed generated through the Official Web-Site of the Department along with proof of deposit of tax and submit the same to his assessing authority, within the prescribed period for filing of such return(s). In case the dealer fails to do so, it shall be deemed to be a case of non filing of return(s)."

3. Amendment of rule 6 :-

In the existing rule 6 of the said rules, the existing expression "He shall send an intimation thereof to every assessing authority concerned with the branch or branches.", shall be deleted.

4. Insertion of new rule 17F :-

After the existing rule 17E and before rule 18 of the said rules, the following new rule 17F shall be inserted, namely:- "17F. Electronically filing of application for obtaining Declaration Forms.- (1) Notwithstanding any thing contained in rule 17 or 17C or 17E, duly completed application for issuance of declaration Forms prescribed under the rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, may be submitted by a dealer to the assessing authority in Form CST 9B electronically, through the official web-site of the department, along with the proof of payment of fee notified under rule 17 or 17E. (2) Subject to the provisions of sub-rule (3), on receipt of the application in Form C.S.T. 9B along with scanned copy of the registers) of declaration forms or certificates required to be maintained under rule 17, 17C or 17E, as the case may be, the assessing authority shall issue completely filled in declaration form(s) duly authenticated by him and shall dispatch the same to the dealer by registered post. The assessing authority shall also inform the applicant dealer on his e-mail address as mentioned in Form C.S.T. 9B, regarding issuance or withholding of declaration Forms. (3) No declaration Forms shall be issued where the applicant dealer,- (a) has failed to comply with an order demanding initial or additional security under sub-section (2A) of section 7 and/or under sub-section (3A) of section 7; or (b) does not require the forms applied for; or (c) has not made proper use of Forms previously issued to him; however, the assessing authority shall record in writing the reasons for doing so, and shall also inform the applicant accordingly. (4) The assessing authority may withhold the issuance of declaration form to the applicant, if he has defaulted, - (i) in making payment of any outstanding demand(s); or (ii) in paying tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and/or Rajasthan Value Added Tax Act, 2003 in the prescribed time; or (iii) in furnishing any return or returns in accordance with the provisions of the Central Sales Tax Act, 1956 and / or under the provisions of the Rajasthan Value Added Tax Act, 2003; however, no order under this sub-rule shall be passed without providing opportunity of being heard to the dealer. Where the said authority in a particular case is satisfied that the interest of the State revenue so requires, it/he may, instead of withholding the declaration Forms, issue such Forms in such numbers, subject to such conditions and restrictions as may be considered reasonable. (5) All other provisions of rule 17 and 17E shall mutatis mutandis apply.

5. Insertion of new Form C.S.T. 9B :-

After the existing Form C.S.T. 9A and before Form C.S.T. 10 appended to the said rules, the following new Form C.S.T. 9B shall be inserted, namely:-

Form C.S.T. 9B					
[See Rule 17F]					
Application for obtaining of Declaration Forms					
To,					

----- (Assessing Authority)					
Sir,					
1. I/We _____ are registered under the Central Sales Tax Act, 1956 having TEN _____ and my/our principal place of business situated is under your jurisdiction.					
2. I/We request you to issue me/us the completely filled declaration form ** through the registered post. The details of the Good purchased/received on consignment/ branch transfer/ depot transfer/stock transfer by me/us are as under: _____					
S.No.	Name of the seller/ Transferor of goods	TIN of the seller	Invoice/ cash memo/challan No	Invoice/ cash memo/challan date	Value of goods
1	2	3	4	5	6

3. The details of payment of prescribed fee for issuance of declaration form are as under:

S.No.	Amount deposited (in words)	Amount deposited (in Figures)	Date of deposit	Challan No. (if any)
1	2	3	4	5

Note:- where the payment of fee is not made electronically the scanned copy of challan shall be attached. 4. The scanned copy of Form CST3/CST4/CST 13 regarding details of used declaration form is enclosed herewith. Enter the name of declaration form required. Name of the Proprietor/ Manager/ Secretary of the Co./Partner of the firm." [F. 12(84)FD/Tax/2009-26] By Order of the Governor, S.S. Rajawat, Deputy Secretary to Government.