THE KARNATAKA SALES TAX RULES, 1957

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RULES

PART I

INTRODUCTION

In exercise of the powers conferred by sub-sections (1) and (2) of section 38 of the Karnataka Sales Tax Act, 1957 (Karnataka Act No. 25 of 1957), the Government of Karnataka hereby makes the following rules, the draft of the same having been previously published as required by sub-section (1) of the said section.

RULE1

SHORT TITLE.-

These rules may be called the Karnataka Sales Tax Rules,1957.

RULE 2

COMMENCEMENT.-

They shall be deemed to have come into force on the first day of October, 1957.

RULE3

Definitions.-

In these rules unless the context otherwise requires –
(a) "**The Act**" means the Karnataka Sales Tax Act, 1957;
(b) "**Fees**" means any fee leviable under the provisions of the Act;
(c) "**Form**" means a form appended to these Rules;
(d) "**Governmenttreasury**" means i stered within the jurisdiction of any

Assistant Commissioner of Commercial Taxes or Commercial Tax Officer, the treasury of the district or the taluk where the dealer's place of business, or if he has more than one such place, where his principal place of business within that jurisdiction is situated;

(e) Omitted;

(f) Omitted;

(g) Omitted;

(h) "**Registering Authority"** means a registering authority specified in Rule 4;

(i) "**Schedule**" means a schedule to the Act;

(j) **"Section**" means a section of the Act.

PART II

Turnover and Assessment

RULE 4

REGISTERING AUTHORITY.-

(1) The Commercial Tax Officer of an area shall be the registering authority, in respect of dealers, -

(a) doing business within the limits of the corporation of the city of Bangalore and whose total turnover does not exceed Seven lakh fifty thousand rupees in a year;

(b) doing business in other areas and whose total turnover does not exceed [seven lakh fifty thousand] rupees in a year.

(2) The Assistant Commissioner of Commercial Taxes of an area shall be the registering authority in respect of dealers, -

(a) doing business within the limits of the corporation of the city of Bangalore and whose total turnover exceeds seven lakh fifty thousand rupees in year;

(b) doing business in other areas and whose total turnover exceeds seven lakh fifty thousand rupees in a year :

Provided that in an area in which there is no Commercial Tax Officer, the Assistant Commissioner of Commercial Taxes shall be the registering authority in respect of all dealers in that area.

(3) In respect of all casual traders and dealers other than casual traders doing business in the State but not having a fixed place of business, irrespective of their turnover, the registering authority shall be such Assistant Commissioner of Commercial Taxes as the State Government or the Commissioner may, by notification in this behalf, appoint.

(4)OMITTED

[(4)Notwithstanding anything contained in sub-rules (1), (2) and (3), in respect of dealers doing business in any area, in liquor, gold articles including jewellery and iron and steel "[coffee hulling units] and in such other goods as the Government or Commissioner may notify from time to time, the Registering Authority shall be the Assistant Commissioner of Commercial Taxes of that area.]

RULE 5

ASSESSING AUTHORITY.-

(1) The registering authority of an area shall be the assessing authority in respect of dealers in that area.

(2) Notwithstanding anything contained in sub-rule (1), a Deputy Commissioner of Commercial Taxes shall be an assessing authority in respect of any specified cases or classes of cases referred to him by the Commissioner.

RULE 6

DETERMINATION OF TOTAL AND TAXABLE TURNOVER.-

(1)The total turnover of a dealer, for the purposes of the Act, shall be the aggregate of –

(a) the total amount paid or payable by the dealer as the consideration for the purchase of any of the goods in respect of which tax is leviable at the point of purchase under one or more of the provisions specified hereunder, where such purchase has taken place inside the State, -

(i) clause (b) of sub-section (3) of section 5;
(ii) sub-section (4) of section 5;
(iii) section 6;
(iv) Omitted;

(b) the total amount paid or payable to the dealers as the consideration for the sale, supply or distribution of any goods other than those coming under clause (a) where such sale, supply or distribution has taken place inside the State;

(c) the total amount paid or payable to the dealer as the consideration for transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract; and includes any amount paid as advance to the dealer as a part of such consideration;

(d) the total amount paid or payable to the dealer as the consideration for transfer of the right to use any goods for any purpose (whether or not for specified period);

(e) the total amount payable to the dealer as the consideration in respect of goods delivered on hire-purchase or any system of payment by instalments;

(f) the aggregate of the sale prices received and receivable by the dealer in respect of sales of any goods in the course of inter-State trade or commerce as determined in accordance with the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), as also in respect of sales of any goods in the course of export out of the territory of India and also in respect of sales of goods in the course of import into the territory of India.

(2) Omitted.

(3) Omitted.

(4) In determining the taxable turnover, the amount specified in clauses (a) to (p) shall, subject to the conditions specified therein, be deducted from the total turnover (as determined under clauses (a) to (e) of sub-rule (1).

(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 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.

(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 customers 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 Fifth Schedule are sold subject to the conditions and exceptions, if any, set out therein.

(e) Omitted

(ee) All amounts falling under the head "charges for packing material" when they are not charged for separately in the bill by the dealers.

(f) All amounts which are actually incurred under the head "freight" when specified and charged for by the dealer separately without including such amounts in the price of the goods sold.

(ff) All amounts falling under the head "charges for packing", that is to say, the cost of packing materials and cost of labour for packing in respect of goods not liable to tax at the hands of the assessee, whether or not such amounts are specified and charged for by the dealer separately.

(g) All amounts realised by the sale by a dealer of his business as a whole.

(h) All amounts collected by way of tax under the Act by a dealer.

[(hh) all amounts separately collected in the sake bills by way of commission under the provisions of the Agricultural Produce Marketing (regulations) Act, 1966, by a commission agent provided that the sales tax is not separately charged for and collected in the sales bills on such commission.]

(i) All amounts for which the goods specified in the Second, Third and Fourth Schedules are sold or purchased by a dealer when such sales or purchases are exempt from the tax leviable under any of the provisions of the Act.

[i-1) charges levied as litre fee under sub-rule (2) of Rule 2 of the Karnataka Excise (Duties and Fees) Rules, 1968;]

(j) Omitted

(k) All amounts for which any goods are sold or purchased by a dealer when such sales or purchases are specifically exempted from tax under any of the provisions of the Act.

(l) All amounts received or receivable by way of interest on the unpaid amount payable in respect of goods delivered on hire-purchase or on any system of payment by instalments, where such interest is specified and charged for by the dealer separately without including such amounts in the price of the goods delivered :

PROVIDED that the interest allowed under this clause shall be actual interest charged subject to a maximum of twenty per cent per annum on the amount remaining unpaid.

[(l-1) charges levied as litre fee under sub-rule (2) of Rule 2 of the Karnataka Excise (Duties and Fees) Rules 1968;]

(m) In the case of works contracts specified in Serial Numbers 1,2,3,4,5,7,8,9,10,11,12, 17, 26, 27, 35, 36, 40 and 42 of the Sixth Schedule, -

(i) all amounts received or receivable in respect of goods other than the goods taxable under sub-section (1A) or (1B) of section 5 which are purchased from registered dealers liable to pay tax under the Act and used in the execution of works contract in the same

form in which such goods are purchased.

(ii) all amounts actually expended towards labour charges and other like charges for erection, installation, fixing, fitting out, or commissioning of the goods specified in the said serial numbers;

(iii) all amounts received in respect of goods which are specifically exempted from tax under any of the provisions of the Act;

(iv) all amounts paid to sub-contractors as the consideration for execution of works contract whether wholly or partly :

PROVIDED that no such deduction shall be allowed unless the dealer claiming deduction produces proof that the sub-contractor is a registered dealer liable to tax under the Act and that the turnover of such amounts included in the monthly statement or return of turnover, as the case may be, filed by such sub-contractor;

[(v) such amounts calculated at the rate specified in column (3) of the Table below towards, labour charges and other like charges for erection, installation, fixing, fitting out, or commissioning of the

goods specified in the said serial numbers when such charges are not ascertainable from the books of accounts maintained and produced by a dealer before the assessing authority.

TABLE

Sl. No.	Type of contract	Charges for erection, installation, fixing, fitting out or commissioning as a percentage of the value of the contract
(1)	(2)	(3)
1.	Installation of plant and machinery	Fifteen per cent
2	Installation of air conditions and air coolers	Ten per cent
3	Installation of elevators (lifts) and escalators	Fifteen per cent
4	Fixing of marble slabs, polished granite stones and tiles (other than mosaic tiles)	Twenty-five per cent
5	Any other works contract	Twenty per cent]

(n) In the case of works contracts specified in serial numbers 6, 13, 14, 15, 16, 18, 19, 20, 21, 22, 23, 24, 25, 28, 29, 30, 31, 32, 33, 34, 37, 38, 39 and 41 of the Sixth Schedule,

(i) all amounts received or receivable in respect of goods other than the goods taxable under sub section (1-A) or (1-B) of Section 5 which are purchased from registered dealers liable to pay tax under the Act;

[(i) all amounts received or receivable in respect of goods specified in second, third and fourth schedules which are purchased from registered dealers liable to pay tax under the Act;]

(ii) all amounts received or receivable in respect of goods which are specifically exempted from tax under any of the provisions of the Act;

(iii) all amounts paid to sub-contractors as the consideration for execution of works contract whether wholly or partly :

PROVIDED that no such deduction shall be allowed unless the dealer claiming deduction produces proof that the sub-contractor is a registered dealer liable to tax under the Act and that the turnover of such amounts is included in the monthly statement of return of turnover, as the case may be, filed by such sub-contractor,

(iv) such amounts towards labour charges and other like charges not involving any transfer of property in goods actually incurred in connection with the execution of works contract; or

(v) such amounts calculated at the rate prescribed in column (3) of the table below, if they are actually incurred towards ‘ labour charges ‘ and other like charges and are not ascertainable from the books of accounts maintained and produced by a dealer before the Assessing Authority.

TABLE

Sl. No.	*Type of contract*	*Labour or other charges as a percentage of the value of the contract*
1	2	3

1	Civil works like construction of buildings, bridges, roads, etc.	Thirty per cent
2	Construction of railway coaches on under carriages supplied by Railways	Thirty per cent
3	Ship and boat building including construction of barges, ferries, tugs, trawlers and draggers	Twenty per cent
4	Sanitary fittings for plumbing, for drainage, etc.	Fifteen per cent
5	Painting and polishing	Twenty per cent
6	Construction of bodies of motor vehicles and construction of trucks	Twenty per cent
7	Laying pipes	Twenty per cent
8	Tyre retreading	Forty per cent
9	Dyeing and printing of textiles	Forty per cent
10	Any other works contract	Thirty per cent.]

Provided that where the turnover of a dealer claiming deduction under clauses (m) and (n) in any year is not sufficient to cover the deduction, it shall be allowed to the extent of the turnover of the dealer in that year, and the balance shall be carried forward to the year following next and so on.]

[(0) in the case of composite contracts specified in Seral Number 44 of the Sixth Schedule all amount specified in clause (m) or (n) or (p), as the case may be, relating to the constituent works contracts falling under such of the Serial Number of Sixth Schedule referred to in those clauses;]

[(p) in the case of works contract specified in Serial Number 43 of the Sixth Schedule, all amount specified in clause (n), subject to conditions specified therein.]

[Explanation-I.- For the purpose of clauses (m) and (n) of sub-rule (4), 'labour and other like charges' include, charges for obtaining on hire or otherwise machinery and tools used for execution of Works Contract, charges for planning, designing and architects' fees, cost of consumables used in the execution of the Works Contract, cost of establishment to the extent relatable to supply of labour and services and other similar expenses relatable to supply of labour and services.

Explanation-I.- For the purpose of [clauses (m), (n), (o) and (p)] of sub-rule (4), 'labour and other like charges' include, charges for obtaining on hire or otherwise machinery and tools used for execution of Works Contract, charges for planning, designing and architects' fees, cost of consumables used in the execution of the Works Contract, cost of establishment to the extent relatable to supply of labour and services and other similar expenses relatable to supply of labour and services.

Explanation-I.- For the purpose of [clauses (m), (n), and (o)] of sub-rule (4), 'labour and other like charges' include, charges for obtain in on hire or otherwise machinery and tools used for execution of Works Contract, charges for planning, designing and architects 'fees, cost of consumables used in the execution of the Works Contract, cost of establishment to the extent relatable to supply of labour and services and other similar expenses relatable to supply of labour and services.

Explanation-I.- For the purpose of [clauses (m) and (n)] of sub-rule (4), 'labour and other like charges include, charges for obtaining on hire or otherwise machinery and tools used for execution of Works Contract, charges for planning, designing and architects' fees, cost of consumables used in the execution of the Works Contract, cost of establishment to the extent relatable to supply of labour and services and other similar expenses relatable to supply of labour and services.

Explanation-II.- For the purpose of clauses (m) and (n) of sub-rule (4), gross profit earned by a dealer shall be apportionable to the value of the goods and labour and other like charges involved in the execution of works contract in proportion to the ratio of their constitution in the total turnover.

Explanation-II.- For the purpose of [clauses (m), (n), (o) and (p)] of sub-rule (4), gross profit earned by a dealer shall be apportionable to the value of the goods and labour and other like charges involved in the execution of works contract in proportion to the ratio of their constitution in the total turnover.

Explanation-II.- For the purpose of [clauses (m), (n), (o) and (p)] of sub-rule (4), gross profit earned by a dealer shall be apportionable to the value of the goods and labour and other like charges involved in the execution of works contract in proportion to the ratio o l turnover.

Explanation-II.- For the purpose of [clauses (m) & (n)]of sub-rule (4), gross profit earned by a dealer shall be apportionable to the value of the goods and labour and other like charges involved in the execution of works contract in proportion to the ratio of their constitution in the total turnover.

Explanation-III.- For the purposes of sub-rule (4), the expression "in the same form" used in sub-clause (i) of clause (m) shall not include such goods which, after being purchased, are either consumed or used in the manufacture of other goods which in turn are used in the execution of works contract.]

RULE6-A

PROVISION RELATING TO DECLARATION UNDER SECTION 6-A.-

Form 32-B.

[(1-A) A buying dealer in cases specified in the second proviso to sub-section (2) of Section 6-A shall furnish, within thirty days from the commencement of the Karnataka Sales Tax (First Amendment) Rules, 2002, to his assessing authority bills in original, issued by the selling dealers, relating to purchase of goods along with proof of payment towards the said purchase in respect of which the declaration specified in sub-rule (1) above I not furnished and such assessing authority after obtaining a certificate from the assessing authority of the selling dealer that the tax on the goods sold to the buying dealer is liable to be paid or has already been paid by the selling dealer shall allow the claim of the buying dealer for exemption of tax on such purchase:

Provided that before rejecting any claim under this sub-rule, the assessing authority shall give a reasonable opportunity to the dealer to show cause against such rejection.]

(2) Every dealer who is required to issue the declaration specified in section 6A shall obtain on payment of ten rupees per book of fifty forms or twenty paise per form from the assessing authority blank declaration form referred to in sub-rule (1) and shall furnish to the purchasing dealer the original and duplicate portion thereof duly filled in and signed by him or by any responsible person authorised by him in this behalf, and shall retain the triplicate with him.

(3) No selling dealer shall give a declaration except in form obtained by him on application from the assessing authority, and not declared obsolete or invalid under this rule.

(4) No purchasing dealer shall accept any declaration except in the form obtained by the selling dealer on application from the assessing authority as aforesaid, which is not declared obsolete or invalid.

(5) A dealer who claims exemption from liability to tax in respect of goods mentioned in the proviso to sub-section (2) of section 6A shall attach to his return of turnover in which that sale or purchase, as the case may be, is included the portion marked "Original" of the declaration received by him from the selling dealer and shall also produce for inspection the portion of it marked "duplicate" if the assessing authority, in his discretion, directs him so to do :

PROVIDED that in case of delayed receipt of declaration forms, the dealer may submit them at any time before the assessment is made.

(6) Every declaration form obtained from the assessing authority by a dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of revenue to the State Government, if any, resulting directly or indirectly from such theft or loss.

Form 32C complete and an up-to-date abstract of said accounts shall be furnished by the dealer to his assessing authority, whenever so required, and in any case, a complete annual abstract thereof shall be furnished by him along with the annual return of his turnover for each year;

(b) If any declaration in Form 32B is lost, destroyed or stolen, the dealer shall report the fact to the assessing authority immediately, and as directed by the assessing authority make appropriate entries in the remarks column of the register in Form 32C and take such other steps to issue public notice of the loss, destruction or theft;

(c) Where a blank or duly completed form of declaration in Form 32B is lost in the custody of either the selling dealer or the purchasing dealer, such selling dealer or the purchasing dealer, as the case may be, shall furnish in respect of every such form an indemnity bond to his assessing authority, for such sum as the assessing authority may, having regard to the circumstances of the case fix :

PROVIDED that where more than one declaration form is lost, the dealer may furnish one such indemnity bond to cover all the declaration forms so lost;

(d) Where a duly completed form of declaration furnished by the selling dealer has been lost in the custody of purchasing dealer, the dealer purchasing the goods may demand from the selling dealer who sold the goods, a duplicate of such form and the same shall be furnished with the following declaration recorded in red ink and signed by the selling dealer on all the three portions of such

form.

"I hereby declare that this is the duplicate of the declaration form No. ..... signed on ..... and issued to ..... whois a registered dealer and whose registration certificatenumber is .....".

(8) Any unused declaration form held in stock with a dealer shall be surrendered to the Assessing Authority on the discontinuance of the business by the dealer or cancellation of his certificate of registration or on his ceasing to be an assessee.

(9) No dealer to whom a declaration form is issued by an assessing authority, shall either directly or through any other person, transfer the same to another person, except as provided in sub-rule (2).

(10) A declaration form in respect of which a report has been received by the assessing authority under sub-rule (7) (b) shall be deemed to have been declared to be invalid.

(11) The Assessing Authorities shall from time to time publish in the Karnataka Gazette, the particulars of the declaration

form in respect of which a report has been received under sub-rule (7)(b).

(12) The State Government, may, by notification, declare that declaration form of a particular description shall be deemed to be obsolete or invalid with effect from such date as may be specified in such notification.

(13) On publication of the notification referred to in sub-rule (12), all dealers shall on or before the date with effect from which the forms are so declared to be obsolete or invalid, surrender to the assessing authority all unused forms of the said description as may be in their possession and obtain in exchange such new forms as may be substituted for the

form declared obsolete or invalid:

PROVIDED that new form shall not be issued to a dealer until he has rendered account of old forms lying with him and returned the balance, if any, in his hand to the Assessing Authority.

RULE 6-B

Declaration to be obtained in respect of branded goods.-

Every dealer in goods taxable at the point of first sale in the State, shall, if he is not liable to tax on such goods by reason of his sale being to the trade mark or brand name holder obtain a declaration in From No. 32 D from such trade mark or brand name holder. The declaration so obtained shall along with return in From 4 for the period to which such sale relates along with a statement of such declaration showing the name and address of the dealers to whom the goods were sold with particulars of sale bill, quantity and value and the total turnover covered by such declaration.]

RULE 7

RETURNS TO BE SUBMITTED BY THE HEAD OFFICE.-

(1)In the case of a dealer having more than one place of business, the aggregate turnover of all such places of business shall be taken as the turnover of the business for the purposes of these Rules.

(2)All returns prescribed by these Rules shall in the case of dealers referred to in sub-rule (1) 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

Form 4; 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 :

PROVIDED that the Commissioner may, for reasons to be recorded in writing, exempt a dealer having more than one place of business, from submitting a return of turnover in respect of each branch to the assessing authority of the area in which it is situated

RULE 8

COMPOSITION OF TAX.-

(1) Subject to the provisions of section 17, the Assistant Commissioner of Commercial Taxes or Commercial Tax Officer having jurisdiction may,on an application in

Form 8 accompanied by a statement in Form 9 from any dealer other than the dealer liable to tax under clause (a) of sub-section (3) of section 5, or a dealer referred to in sub-section (2) of section 10 on being satisfied after such verification as may be necessary that the turnover of such dealer during a year is not likely to exceed the amounts specified in sub-sections (1), (4) and (8) of section 17 as the case may be, permit such dealer, subject to the conditions specified in sub-rule (2), 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 the said section.

[[1-A)(a) Subject to the provisions of Section 17, the Assistant Commissioner of Commercial Taxes or Commercial Tax Officer having jurisdiction may, on application in

Form 8 from a dealer and

on being satisfied after such verification as may be necessary that the turnover of such dealer during a year is not likely to exceed the amounts specified in sub-section (4) of Section 17, or elected for payment of tax by way of composition under sub-section (8) of Section 17, may permit such dealer, subject to the conditions specified in sub-rule (2), 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 the said section.

(b)The dealer who is permitted to pay tax under sub-section (4), or sub-section (8) of Section 17, shall file a statement of monthly turnover in

Form 3 in duplicate to the assessing authority, so as to reach within twenty days after the close of the month to which such statement relates, Such statement or return shall be accompanied by a receipt from a Government Treasury, a crossed postal order, a crossed cheque or a crossed demand draft in favour of the Assessing Authority or the Registering Authority, as the case may be and encashable at a post office/bank situated in the place of location of the office of the Assessing authority or the Registering Authority as the case may be for the full amount of tax payable by him on the basis of his actual taxable turnover during the month to which the statement or return relates.]

Form 8 during the year for which composition is applied for, within thirty days from the date of commencement of such year :

Provided that the [Assistant Commissioner of Commercial Taxes or Commercial Tax Officer] having jurisdiction may, on sufficient cause being shown, and for reasons to be recorded in writing condone the delay in respect of application made after the expiry of such period of thirty days but within a period of ninety days from the date of commencement of such year:

Provided further that the [Commercial Tax Officer] or the [Assistant Commissioner of Commercial Taxes having jurisdiction may condone the delay in respect of application made by a hotelier or a restaurateur for the assessment years 1982-83 and 1983-84 after the expiry of such period of thirty days but within 31st day of March, 1984.]

[Provided also that the Commercial Tax Officer or the Assistant Commissioner of Commercial Taxes having jurisdiction may condone the delay in respect of application made by a dealer in silk fabrics for the assessment year 1995-96 after the expiry of such period of thirty days but within thirtieth day of June,1996.]

[(i-a) the application for grant of such permission by a dealer who has commenced his business during the course of any year shall be made in

Form 8 within
thirty days from the date of commencement of the business:

Provided that the [Assistant Commissioner of Commercial Taxes or Commercial Tax Officer] , may on sufficient cause being shown and for reasons to be recorded in writing condone the delay in making an application in respect of an application made after the expiry of such period of thirty days but within a period of ninety days from the date of commencement of the business or before the close of the year, whichever is earlier:]

[Provided further that the [Commercial Tax Officer or the Assistant Commissioner or Commercial Taxes] having jurisdiction may condone the delay in respect of application made by a hotelier or a restaurateur for the assessment years 1982-83 and 1983-84 after the expiry of such period of thirty days but within 31st day of March, 1984:]

(ii) Such permission for composition shall be granted within thirty days from the date of receipt of an application, during the year for which the composition is applied for. The permission shall be in

Form 8A and shall be for one year and may be renewed from year to year on an application made by the dealer in that behalf in Form 8. Such permission shall be valid, unless it is cancelled for any of the reasons specified in clauses (iv) and (v), for the entire year to which it relates;]

(iii) (a) The dealer electing to compound the tax under sub-section (1) or sub-section (4) of section 17 shall furnish a provisional statement in Form 9 detailing therein the particulars of purchases and sales effected by him during the previous year and the purchases and sales likely to be effected during the year for which composition is applied for along with an application for grant or renewal of such permission, and on receipt of such statement in Form 9, the [Assistant Commissioner of Commercial Taxes or Commercial Tax Officer] may [provisionally permit the dealer to pay the amount composition of tax as provided under section 17].

(b) Every dealer permitted to pay tax at compounded rates under section 17 shall submit an annual statement in Form 9 within 30 days from the close of the year detailing therein the actual turnover of his purchases and sales effected during the preceding year. On receipt of such annual statement, the Assistant Commissioner of Commercial Taxes or Commercial Tax Officer, after making such enquiry or modification as he deems fit and after giving such dealer a reasonable opportunity of being heard in a case where the statement of the dealer is not accepted, determine the composition amount payable by the dealer in respect of the preceding year. After making the final assessment, the Assistant Commissioner of Commercial Taxes or Commercial Tax Officer shall examine whether any and if so, what amount is due from the dealer after deducting the amount of composition already paid as per provisional demand, if any amount is found to be due from the dealer towards the final assessment, the Assistant Commissioner of Commercial Taxes or
Commercial Tax Officer shall serve upon the dealer, a notice in Form 5C and the dealer shall pay the sum demanded within the time and in the manner specified in the notice. If the amount of composition on the final assessment is lower than the amount already paid, the excess amount may either be refunded or adjusted towards the Instalments of amount of tax and the assessing authority shall serve upon the dealer a notice in Form 5D along with a refund payment order in Form 24 or a refund adjustment order in Form 25 or both, as the case may be. If the final assessment is equal to the amount already paid the Assistant Commissioner of Commercial Taxes or Commercial Tax Officer shall inform the dealer accordingly;

(iv) The [Assistant Commissioner of Commercial Taxes or Commercial Tax Officer] may cancel such permission, if,

(a)the dealer fails to pay in any month the instalments fixed within the time specified; or

(b) the dealer contravenes any provision of the Act or the Rules made thereunder.

(v) The [Assistant Commissioner of Commercial Taxes or Commercial Tax Officer] shall cancel such permission if during the year the turnover of the dealer exceeds [the amount specified in sub-section (1) or sub-section (4) of section 17]; and any amount paid by such dealer during the year by way of composition in accordance with the provisions of sub-section (1) or sub-section (4) of section 17 shall be adjusted towards the tax payable for the year.]

RULE 8-A

COMPOSITION OF TAX IN THE CASE OF JAGGERY MANUFACTURERS USING POWER CRUSHERS.

RULE 8-B

COMPOSITION OF TAX IN THE CASE OF DEALERS EXECUTING WORKS CONTRACTS.-

(1)The dealer who elects to compound the tax for any year under sub-section (6) of section 17, shall submit an application in

Form 8-AA to the Assessing Authority each year,within one hundred and twenty days from the date of commencement of such year, or of the business if he has commenced the business during the course of the year and such application once filed by the dealer electing in compound the tax shall not be permitted to be withdrawn by him];:

(2) (i) The assessing authority having jurisdiction, after 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 sub-section (6) of section 17.

(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 8AB and shall be valid for the entire year to which it relates.

(iii) The Assistant Commissioner of Commercial Taxes or Commercial Tax Officer may cancel such permission, if the dealer-

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

(b) contravenes any provisions of the Act or the Rules made thereunder.]

RULE8-C

Composition of tax in the case of dealers producing granite metal by using stonecrushingmachinery.-

(1) The dealer who elects to compound the tax for any year under sub-section (9) of Section 17, shall submit an application in From 8-E to the assessing authority each year, within thirty days from the date of commencement of such year, or of the business if he has commenced the business during the course of the year;

Provided that the assessing authority having jurisdiction may on sufficient cause being shown and for reasons to be recorded in writing condone the delay in respect of applications made after the expiry of such period of thirty days but 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 having jurisdiction, after 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 sub-section (9) of Section 17.

(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 8-F and shall be valid for the entire to which it relates.

(iii)The Assistant Commissioner of Commercial Taxes or Commercial Tax Officer may cancel such permission, if the dealer.-

(a) Fails to pay tax in any month within the time specified; or

(b) Contravenes any provision of the Act or the Rule made thereunder.]

RULE 8-D

Composition of tax in the case of dealer selling lottery tickets.-

(1) The dealer who elects to compound the tax for any year under sub-section (10) of Section 17 shall submit an application in From 8-G to the Assessing Authority each year, within sixty days from the date of commencement of such year, or of the business if he has commenced the business during the course of the year.

(2)(i) The Assessing Authority having jurisdiction, after 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 sub-section (10) of Section 17.

(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 8-H and shall be valid for the entire year to which it relates.

(iii) The Assessing Authority may cancel such permission, if the dealer.-

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

(b)contravenes any provision of the Act or the rule made thereunder.

(3) The dealer permitted to pay tax under sub-section (10) of Section 17 shall file a weekly statement of draws in

Form 8-I in duplicate to the Assessing Authority so as to reach it within 10 days from the beginning of any week commencing from Sunday to Saturday, to which such statement relates, along with a receipt from a Government Treasury, a crossed postal order, a crossed cheque or a crossed demand raft in favour of the Assessing Authority encashable at a post office or bank situated in the place or location of the office of the Assessing Authority.

(4) Every dealer permitted to pay tax under sub-section (10) of Section 17 shall submit an annual return in Form 8-J in duplicate to the Assessing Authority so as to reach it within 30 days after the close of the year to which the return relates, showing the actual number and type of draws relating to sale of lottery tickets effected during the year.]

RULE 9

REGISTRATION OF DEALERS.-

(1) [Every dealer doing business, but not liable to get himself registered and every dealer liable to get himself registered under sub-section (1) of section 10, shall submit to the registering authority of the area in which his principal place of business is situated, an application for registering, within thirty days of his total turnover reaching the amount specified under sub-section (1) of section 10.]

(2) Every person liable to get himself registered under sub-section (2) of section 10 shall submit to the registering or the assessing authority, as the case may be, of the area in which his principal place of business is situated, an application for registration within thirty days from the date of publication of the Karnataka Sales Tax (Amendment) Rules, 1964, if he was carrying on business on such date or within thirty days from the date of commencement of his business, if he commences his business after the date of such publication.]

[(2-A) Every person liable to get himself registered under sub-section (3) of section 10 shall submit to the registering authority of the area in which his principal place of business is situated, an application for registration within thirty days from the date of commencement of the Karnataka Sales Tax (Amendment) Rules, 1974, if he was carrying on the business on such date or within thirty days from the commencement of his business, if he commences his business after the date of such publication.]

(3) Any dealer who is not bound to submit an application for registration under sub-rules (1) and (2) may, if he so desires, apply for registering under section 10 to the Registering Authority of the area in which his principal place of business is situated.

[(4) (i) Every application under sub-rules (1), (2), (2a) or (3) shall be made in Form 1 to the Registering Authority.

[Provided that in respect of an industrial undertaking, whose project is approved either by the State High Level Clearance Committee or State Level Single Window Clearance Committee or District Level single window Committee, a combined application

form in Form 1-A may be submitted.]

(ii) Every application shall be made, signed and verified in the case of a business carried on by, -

(a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;
(b) a firm, by a partner thereof;
(c) a Hindu undivided family, by the karta or an adult member thereof,
(d) a body corporate including a company, a co-operative society, or a corporation or local authority, by a director, manager, secretary, or the principal officer thereof or by a person duly authorised to act on its behalf;
(e) an association of individuals to which sub-clauses (b),(c) or (d) do not apply by the principal officer or person managing the business.

(iii) The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall wherever possible give particulars of the authority vested in him for signing and verifying the application.

(iv) Every person signing and verifying an application for registration in the capacity specified in sub-

clauses (a), (b), (c) or (e) of clause (ii) shall also furnish with the application two copies of his recent photograph in passport size at the time of registration and shall also furnish such photograph once in every five years.

(v) The person so furnishing the photograph shall when called upon to do so attend before the registering authority and sign before him on the copies of the photographs furnished by him.

(vi)Every dealer other than a corporate body residing outside the State but carrying on business in the State and is liable to get himself registered under clauses (iii) and (iv) of sub-section (2) of Section 10 shall also furnish with the application a domicile certificate with permanent residential address in the state in which such dealers ordinarily reside obtained from the jurisdictional Tahsildar of that State.]

(vii) Everydealer applying for registration shall also furnish with the application authenticated copies of the documents relating to lawful possession of the place or places in which he carries on business and such place or places of business in the case of a dealer other than a corporate body shall not be the place of business of any other dealer registered or liable for registration under the Act.]

Explanation: Clauses (iii) to (vi) of this sub-rule shall apply to every dealer registered under the Act prior to coming into force of the said clause and he shall comply with the said clauses within ninety days from the date on which the said clauses come into force.

(5) Each application for registration shall he accompanied by a receipt from a government treasury or a crossed cheque or a money order in favour of the registering authority for [two hundred and fifty rupees] [and for such additional sum as is required to cover the fee payable for the issue of copies of the registration certificate under sub-section (3) of section 10-A.]

[omitted]

(6) The Registering authority receiving the application shall, if he is satisfied after making such inquiry as he thinks necessary, that the particulars contained in the application are correct and complete, register the dealer and grant him a certificate of registration in

Form 2 after the same is duly countersigned by the [Joint Commissioner of Commercial Taxes] and also a copy of such certificate for every place business within the State other than the principal place of business mentioned therein. Such certificate shall be held by the dealer subject to the provisions of the Act and these Rules and to the restriction and conditions specified in that certificate.

(7) When the said authority is not satisfied that the particulars contained in the application are correct and complete, he shall reject the application for reasons to he recorded in writing :

PROVIDED that such rejection shall not be made before giving the applicant an opportunity of heard in the matter.

(8) Every registered dealer shall, until his registration is cancelled, continue to pay the fee of two hundred and fifty rupees specified in sub-rule (5), for every year subsequent to that in which he applied for registration, within thirty days after the commencement of that year.

(9) Every registration certificate granted under sub-rule (6) shall be deemed to have been granted personally to the dealer specified therein. No registration certificate shall be sold or transferred.

(10) The certificate of registration granted under sub-rule (6) shall be exhibited at a conspicuous place within the premises of the principal place of business mentioned in the certificate and a copy of such certificate shall also be exhibited at a conspicuous place within the premises of every other

place of business mentioned in the certificate.

(11) Every registered dealer, who discontinues or transfers his business or otherwise gets his registration certificate cancelled shall forthwith surrender to the registering authority the certificate of registration and the copies thereof, if any, granted to him.

RULE 9-A

Suo Motu Registration.-

(1) Where a dealer liable to get registered under Section 10, has failed to do so, the Registering Authority of the area shall proceed to register such person under Section 10-B after conducting such survey, inspection or inquiry as specified in sub-rules (2), (3) and (4).

(2)The Registering Authority may inspect the offices, shops, business premises, godown, vessels, receptacles or vehicles belonging to the dealer and may also conduct inquiry as he may consider necessary for the purposes of determining the total turnover of the year.

(3) The Registering Authority may visit the business premises of the dealer including any place or receptacle or vehicle where the dealer has stored his goods and obtain stock inventory of the goods held in stock and on that basis arrive at the approximate stock value of the goods taking into consideration of the prevailing market rates or the purchase invoices if any produced.

(4) The Registering Authority may also record the daily sales particulars as per the books of accounts maintained and produced and if the books of accounts are not produced or if the particulars recorded in the books of accounts, in the opinion of the Registering Authority are not true and correct, he may proceed to estimate the same on the basis of any other material which he considers relevant.

(5) The Registering Authority may proceed to estimate the total turnover in a year for the purpose of registration either on the basis of daily sales particulars or on the basis of stock value whichever he considers more relevant.]

RULE 10

AMENDMENT OF REGISTRATION CERTIFICATE.-

(1)Where a dealer desires that 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 or the

assessing authority, as the case m 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 it thinks necessary, in

the certificate of registration and the copies thereof, if any, granted to him :

PROVIDED that the amendments so made shall not be inconsistent with the provisions of the Act or these Rules.

(2) The provisions of sub-rule (10) of rule 9 shall apply in relation to such amendment

certificate and copies thereof, as they apply in relation to the original certificate and copies thereof.

RULE 11

ISSUE OF DUPLICATE REGISTRATION CERTIFICATE.-

Where a registration certificate granted under these Rules, is lost, destroyed defaced or mutilated, duplicate copy of the certificate of registration may be granted by the registering authority or the assessing authority, as the case may be, if he is satisfied of such loss, destruction, defacement or mutilation on payment of a fee of one hundred rupees.

RULE12

COLLECTION OF TAXES BY DEALERS.-

(1)A registered dealer who is liable to pay tax under the Act, other than a dealer who has been permitted to pay any amount by way of composition under sub-section (i) or (4) of section 17, may collect amounts by way of tax or taxes under the Act, subject to the following conditions :-

(i) He shall not collect any amount or amounts by way of tax or taxes under the Act at a rate or rates exceeding the rate or rates specified in sections 5, 5B, or 5C or sub-section (6) of section 17 or (in Second, Third, Fourth, Sixth, Seventh or Eighth Schedules

(ii) Omitted

(2) The registering authority or the assessing authority, as the case may be, may at any time, call for and examine the accounts of any registered dealer for the purpose of satisfying himself that the dealer has not collected any amount by way of tax purporting to be by way of tax in contravention of sub-section (1) or sub-section (2) of section 18.]

(3) Omitted

RULE 12-A

SECURITY TO BE FURNISHED BY CERTAIN DEALERS.-

(1) Where an assessing authority or the registering authority, as the case may be, is of the opinion that a dealer who has been registered or has applied for registration or for renewal of registration should furnish security or additional security for the proper payment of tax payable by him, the said authority may direct him in writing, to furnish within such time as may be specified by such authority, security for an amount not exceeding the limits prescribed in clause (b) of sub-section (4) of section 10A. For purpose of determining the amount of security, the assessing authority or the registering authority, as the case may be, shall take into account, the taxable turnover of the dealer, if any, at the time of such determination, the nature of the goods dealt with by him and such other factors as may in the opinion of the said authority assist it in making a proper determination.

(2) Such security may be furnished by the dealer in any of the following ways namely, -

(a) by depositing as security in the government treasury the amount fixed by the said authority; or

(b) by depositing with the said authority, government securities for the amount fixed by the said authority; or

(c) by depositing security amount in the post office savings bank and pledging the pass book to and depositing it with the said authority; or

(d)by furnishing to the said authority a guarantee from [a scheduled bank as defined in the Reserve Bank of India, Act, 1934 agreeing to pay the State Government on demand, the amount of security fixed by the said authority.

(3) The security furnished may in the event of default of payment of any tax, penalty or other amount due be adjusted towards such [tax, penalty or other amount. The assessing authority or the registering authority, as the case may be, may in any case where such adjustment has been made, demand fresh security or additional security to make up the amount adjusted towards the tax, penalty or other amount.]

RULE 13

Form of Return.-

Form 4 and the return to be submitted under section 25-B shall be in Form 4-B.

(2) Where a dealer deals in goods liable to different rates of tax under the Act, the return submitted shall specify the total taxable turnover separately in respect of each such class of goods.]

(3) Omitted

(4) Omitted

RULE 13-A

STATEMENT TO BE SUBMITTED BY AUTHORITIES DEDUCTING TAX AT SOURCE.-

Form 50B The tax deducting authority shall deduct the tax amount and remit to the Government Treasury under the Sales Tax Head of Account or pay by a cheque or a demand draft drawn in four of its assessing authority, if the tax deducting authority is a registered dealer or to the Assistant Commissioner of Commercial Taxes of the area in other cases, so as to reach such authority within twenty days after the close of the month along with the statement required to be filed under Section 19-A or Section 19-AA, in duplicate, enclosing the treasury challan in original or a cheque or a demand draft.

(2) Where the amount remitted to the government treasury for any month or months is less than the amount of tax deducted at source for that month or months or where in consequence of default in complying with provisions of sub-section (2) of section 19A, the amount payable for any month or months is determined to the best of judgment, the assessing authority or the assessing authority of

Form 5 and the
said authority shall pay the sum demanded in the said notice within the time and in the manner specified in the notice.

(3)Where the payment for the purchases referred to in Section 19-AA is made by means of presenting the bill to the Government Treasury, the Drawing Officer shall be responsible for the deduction of the due amount of tax from the bill. The deduction so made shall be transferred to the Head of Account mentioned in the challan enclosed to the bill. For this purpose, the Drawing and Disbursing, Officer shall enclose a challan in

Form 33-A in triplicate. The copies marked " original '' and " duplicate'' shall be returned to the Drawing Officer by the District and Sub-Treasury duly receipted as proof of payments of which the copy marked "duplicate'' shall be enclosed to the statement in Form 50-B to be submitted to the Assessing Authority or the Assistant Commissioner of Commercial Taxes of the area, as the case may be.]

RULE 13-B

Non-deduction of tax at source- conditions to apply.-

(1)An assessee executing works contract for any of the authorities mentioned in sub-section (1) of Section 19-A may make an application to the Commissioner of Commercial Taxes seeking exemption from deduction of tax by such authorities in respect of the works contracts executed for them subject to the following conditions, namely.-

(i) The Assessees is a registered dealer for a period of not less than three years; (ii) The assesse is not in arrears of any tax or other amount due under the Act as on the date of application;

(iii) The assessee is not a non-resident dealer;

(iv)

Assessee's total turnover as declared in the annual return of turnover during the immediately preceding year is not less than five hundred lakh rupees;

(v) The tax liable to be paid during the year is less than the tax liable to be deducted under clause (b) of sub-section (1) of Section 19-A during that year by more than twenty-five per cent; or

(vi) x x x x x;]

(vii) The application shall be made within ninety from the date of commencement of the year or of the works contract if he has commenced the works contract during the course of the year.]

RULE 14

Omitted

RULE 15

Omitted

RULE 16

Omitted

RULE 17

[Payment of tax in advance, reimbursement of excess tax paid on industrial inputs,etc.,-
]

Form 3 and the return under sub-section (2) of section 25-B shall be in Form 3B and shall be sent in duplicate to the assessing authority [or the registering authority, as the case may be,] so as to reach it within twenty days after the close of the month to which such statement or return relates. Such statement or return shall be accompanied by a receipt from a government treasury, a crossed postal order, a crossed cheque or a crossed demand draft in favour of the assessing authority or the registering authority, as the case may be, and encashable at a post office/bank situated in the place of location of the office of the assessing authority or the registering authority, as the case may be, or of the principal place of business of the dealer in Karnataka for the full amount of tax payable by him on the basis of his actual taxable turnover during the month to which the statements or returnrelates.]

Form 3 as substituted by the Karnataka Sales Tax (Amendment) Rules, 2001.]

(2)[Omitted]

[A notice of demand under sub-section (3) of Section 12-B shall be in Form 5.]

(3)[Omitted

(4)Omitted

(5)Omitted]

RULE 17-A

RETURN AND ASSESSMENT OF CERTAIN CASUAL TRADERS.-

(1) Every casual trader referred to in clause (b) or sub-section (5) of section 5 shall within twenty-four hours of his arrival in the area under the jurisdiction of the assessing authority concerned, intimate to such assessing authority, his name, address and residence in the State, if he is a resident of the State or his name and address in the State as well as his address outside the State, if he is a non-resident, the nature of the goods in which he intends to deal and the period within which he intends to deal and the period within which he intends to leave the area under the jurisdiction of the said authority.

(2) The casual trader shall submit to the assessing authority concerned on or before the tenth of every month a return in

Form 4 or in Form 4B, as the case may be, in duplicate showing the total turnover and taxable turnover for the preceding months, the amount or amounts actually collected by way of tax or taxes during that month and the amounts of tax due on the taxable turnover during that month. Along with the return he shall submit a receipt from a government treasury or a crossed cheque or a demand draft in favour of the assessing authority for the full amount of the tax or taxes payable on the taxable turnover for the month to which the return relates. The casual trader may, if

he so desires, pay to assessing authority in cash the tax due, and obtain a receipt therefor.

(3) (i) Where a casual trader stops his occasional transactions during the course of a month, he shall submit to the assessing authority concerned a return in

Form 4 or in Form 4B, as the case may be, in duplicate showing the total turnover and taxable turnover up to the stoppage of such transactions within the jurisdiction of the said authority within seven days of the completion of the last transaction.

Along with the return he shall produce proof before the said authority of having paid the tax due, in the manner specified in sub-rule (2).

(ii) Where a casual trader conducts occasional transaction or transactions of a business nature in the area under the jurisdiction of an assessing authority and leaves such jurisdiction, he shall before leaving and immediately following the closure of the said transaction submit to the assessing authority concerned a return in

Form 4 or in Form 4B as the may be, in duplicate in the manner prescribed in sub-rule(2)

(4) (i) If on receipt of the return under this rule, the assessing authority is satisfied that the return submitted is correct and complete, the said authority shall assess the casual trader on the basis of the return and determine in Form 6 for the payment of the tax, if any, payable by him in addition to the amount already paid. The casual trader shall thereupon pay the amount within the time and in the manner specified therein.

(ii) If no return is submitted or if the return submitted to the assessing authority to be incorrect or incomplete, he shall assess the casual trader to the best of his judgment after giving him an opportunity of being heard and also to prove the correctness or completeness of the return
submitted by him following the procedure prescribed in sub-rule (3) of Rule 18 and issue a notice of demand in

Form 6 for payment of tax, if any, payable by him. The casual trader shall pay the amount specified in the notice within the time and in the manner specified therein.]

RULE 18

ANNUAL RETURN AND FINAL ASSESSMENT.-

Form 4 or Form 4B, as the case may be, in duplicate to the assessing authority or the registering authority, as the case may be, so as to reach it within sixty days after the close of the year to which the return relates, showing the actual total and taxable turnovers for that year and the amounts actually collected by him way of tax or purporting to be by way of tax during that year :

PROVIDED that every dealer who discontinues business his during the course of a year, shall submit to the assessing authority, or the registering authority, as the case may be, the return in

Form 4 or in Form 4B as the case may be, in duplicate for the period up to and inclusive of the date of discontinuance within fifteen days from the date of such discontinuance.

Form 4 as substituted by the Karnataka Sales Tax (Amendment) Rules, 2001 and shall be submitted within the Fourteenth day of June,2001.]

(b) Every dealer who submits a return under clause (a) shall, except when the tax has been paid in advance in full under sub-section (1) of section 12B or sub-section (4) of section 25B, as the case may be, submit along with the return a receipt from government treasury, crossed postal, order, crossed cheque or crossed demand draft in favour of the assessing authority or the registering authority, as the case

may be, for the full amount of tax payable for the year on the basis of the return, after deducting therefrom the advance taxes, if any, already paid for the year.

(c) If the full amount of tax payable under clause (b) is not paid along with the return, the assessing authority or the registering authority, as the case may be, shall serve upon the dealer a notice in

Form 3A and the dealer shall pay the amount demanded in the said notice, i.e. amount of tax not paid and penalty under section (2) of section 13, within the time and in the manner specified in the notice.

Form 4 or Form 4B as the may be, the assessing authority or the registering authority, as the case may be, shall, if it is satisfied after such scrutiny of accounts and such enquiry as it considers necessary, that the return is correct and complete, finally assess on the basis of the return, the tax payable under the Act for the preceding year or for the part of the year to which return relates, as the case may be.

(3) Before making the assessment to the best of his judgment under sub-section (3) of sub-section 12, the assessing authority or the registering authority, as the case may be, shall -

(ii) if the return submitted by the dealer appears to the assessing authority, as the case may be, to be incorrect or incomplete, issue a notice in

Form 31A.

(4) Omitted

RULE 18-A

ASSESSMENT OF CERTAIN PERSONS.-

(1) Where a driver or person-in-charge of the goods vehicle does not comply with sub- section of section 28AA, the owner of such vehicle shall be assessed to tax on the value of the goods carried thereby at the rates applicable to such goods under the provisions of the Act.

(2) Before making the assessment under section 28AA, the owner of the vehicle shall be given a reasonable opportunity of showing cause against such assessment.

(3) When making the assessment under section 28AA, the owner of the vehicle may also be directed to pay, in addition to the tax assessed, the penalty levied under sub-section (5) of section 28-AA.

(4) The tax and penalty levied under section 28AA, shall be recovered upon service of a notice in Form 6 and the owner of the vehicle shall pay the same demanded within the time and in the manner specified in the notice.

(5) The authority, for the purpose of sub-section (4) of section 28AA and this rule, shall be the officer-in charge of the first checkpost or barrier or any other officer empowered to issue the transit pass under sub-section (1) of said section;

RULE 18-AA

Consent for summary assessment- Omitted .-

RULE 18-B

SUBMISSION OF RETURN BY GOVERNMENT DEPARTMENT, ETC.-

(1)Every department of a government, statutory body or a local authority except when they buy, sell, supply or distribute goods liable to pay tax under this Act shall submit a return in Form 4 showing the total and taxable turnover for each quarter and the amount or amounts actually collected by it by way of tax or taxes during that quarter.The return duly filled and signed by the officer authorised by the head of the department, the statutory body or the local authority shall be submitted so as reach the assessing authority of the area of the rank of an Assistant Commissioner of Commercial Taxes having jurisdiction over the place of business on or before the 20th day of the month succeeding the quarter to which such return relates. Along with the return, it shall also submit proof of payment as specified in sub-rule (1) of rule 17 for the full amount of the tax or taxes payable under any of the sections under the Act for the quarter to which the return relates. If the amount of tax collected by the department, statutory body or the local authority is not remitted alone with the return and if no proof of payment is enclosed to the return, the assessing authority concerned shall demand and recover the amount, due from the government department, statutory body or the local authority
concerned.

(2) The return so submitted shall be provisionally accepted. The assessing authority shall, as may be, after the receipt of the return, inspect the accounts of the department, statutory body or local authority 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 charge and the amount collected by way of tax are found to be incorrect, he shall intimate in writing the correct rate applicable and the amount of tax to be collected by the department, statutory body or the local authority concerned. They shall thereafter rectify the mistake and collect and remit the correct taxes due underthe Act and intimate the fact to the assessing authority together with the proof of remittance of such tax.

RULE 19

Omitted

RULE 20

ADJUSTMENT AFTER FINAL ASSESSMENT.-

After making the final assessment under sub-rule (2) or (3) of rule 18, the assessing authority shall examine where any, and if so, what amount is due from the dealer towards it after deducting any tax already paid in advance under section 12B or sub-section (3) of section 25B and the amount of tax, if any, paid under clause (b) of sub-rule (1) of rule 18. If any amount is found to be due from the

Form 6 and the dealer shall pay the sum demanded within the time and in manner specified in the notice. If the tax due on the final assessment is lower than the tax already paid it shall serve upon the dealer a notice in Form 7 along with a refund payment order in Form 24 a refund adjustment order in Form 25 or both, as the case may be. If the final assessment is exactly equal to the tax already paid the assessing authority shall inform the dealer what the final assessment is and that no further amount is due from him towards it :

PROVIDED that excess tax the refundable to the dealer may be adjusted towards other amount, if any, due by him under the Act.

RULE 20-A

FOR GRANT OF PERMISSION TO PAY FINALLY ASSESSED TAX IN INSTALMENTS.-

(1)An assessee may apply in Form 6A to one of the authorities provided in sub-rule (2), within the time limit mentioned in sub-rule (3) and subject to conditions specified in sub-rule (4), for grant of permission to pay the finally assessed tax in instalments in accordance with the provisions of this rule.

(2)The authorities referred to in sub-rule (1) shall be the following, namely, -

(i) the Government in all case where to the sum in relation to which instalments are sought exceeds rupees twenty five lakhs or where the period within which the sum is sought to be paid exceeds 24 months;

(ii) the Commissioner, where the sum in relation to which instalments are sought is rupees twenty five lakhs or less and the period within which the sum is sought to be paid does not exceed 24 months.

(3) The time-limit referred to in sub-rule (1) shall be within twenty one days from the date of service of demand notice in

Form 6 :

PROVIDED that the authority empowered under sub-rule (2) may relax the above time limit in cases where adequate justification is furnished by the assessee in respect of the delay involved.

[Provided further that the assesse shall be liable to pay interest on the finally assessed tax due at the rate specified under sub-section (2) of Section 13 during such period of delay involved and the sum for which instalments are sought shall be deemed to include interest so payable.]

(4) The conditions referred to in sub-rule (1) shall be the following, namely, -

(i) the assessee is unable to pay the sum for which instalment facility is sought, for reason beyond his control;

(ii) the assessee is not due to pay any tax or other amount due under the Act, except the sum for which instalments are sought on the date of making the application under sub-rule (1);

(iii) the assessee furnishes adequate security to the satisfaction of the assessing authority concerned for the recovery of the sums in relation to which instalments are sought;

(iv) the assessee pays along with each instalment, and in addition to the sums permitted to be paid in instalments, interest at the rate of twentyfour per cent per annum, on the sums remaining unpaid from time to time; and

(v) the assessee furnishes declaration that no application under this rule has been made to any other authority specified in sub-rule (2) in relation to the sum for which instalments are sought under sub-rule (1).

(5) The authority to whom an application has been made under this rule, may at its discretion, and after making such enquiry, if any, as deemed necessary, by an order in writing, and subject to the limits specified in sub-rule (2) permit an assessee to pay the tax or other sum due for which the application under sub-rule (1) is made in such instalments, at such intervals and subject to such conditions as may be specified in its order.

(6) If any condition mentioned in sub-rule (4) is contravened or a default is made in making payments in accordance with the order passed under sub-rule (5), -

(i) the whole of the sum remaining unpaid on the date of such default shall become recoverable at once in a lump sum together with the penalties, if any, in accordance with the provisions of the Act;

(ii) penalty accruing under sub-rule (2) of section 13 of the Act shall not be waived under any circumstances.

RULE 20-B

DISBURSEMENT OF AMOUNT WRONGLY COLLECTED AS TAX.-

Form 51.

(b) The person claiming refund shall enclose to the application copies of the sales bills or invoices duly certified by the dealer in respect of whom the order of forfeiture under section 18AA is passed and an authenticated copy of the order of forfeiture so passed.

(2) If the claim of refund of amount relates to collection of tax by more than one dealer, separate applications in respect of each of such dealer shall be made.

(3) On receipt of the application, if the Commissioner is satisfied after scrutiny of the sales bills or invoices and after holding such inquiry as he considers necessary, that the claim of refund is valid and admissible, he shall pass orders for refund of the amount or any part thereof.

RULE 20-C

Procedure and conditions for granting deferred payment of tax or exemption of tax for new industry.-

(1)Where a new industrial unit referred to in Section 19-C is eligible for specified tax incentive with reference to the investment made in fixed assets, the extent of such incentive shall be arrived at, on the basis of the following.-

(a)Aggregate amount of tax including all additional levies, if any, which would have become leviable on the eligible new industrial l unit's purchases and sales under Karnataka Sales Tax Act, 1957;

(b)Aggregate amount of Central Sales Tax which would have become leviable on inter- State sales;

(c)Aggregate amount of tax at the rate of four per cent or the rate applicable under the Karnataka Sales Tax Act, 1957m whichever is lower on the sale price of the goods transported by the eligible new industrial unit to its own place of business or to the place of business of its agent at any place within India but outside the State of Karnataka for sale there.

(2) (a) Where the Government has permitted an eligible industrial unit for sales tax deferral under the package of incentives and concessions offered to such new industrial unit from time to time in the relevant Government orders and such unit has exercised its option to defer payment of tax payable on sale of goods manufactured by such industrial unit in accordance with monthly or quarterly statements, permission to such deferment of taxes shall be subject to the following conditions.-

(i) such deferment shall be permitted only to that eligible industrial unit as certified by the Director of Industries and Commerce or his nominee, which has filed monthly or quarterly returns;

(ii) Such deferment shall be restricted to the tax payable on the sale of goods manufactured by such industrial units;

(iii) Such deferment shall be restricted for the period to which such industrial unit is certified to be eligible for sales tax deferral as specified in relevant Government Order;

(iv) The amount of tax to be deferred shall be restricted to such amounts as specified in the relevant Government Order;

(v) Where an eligible industrial unit undertakes investment in expansion or modernisation, the amount of tax to be deferred shall be the difference between the total tax liability under the Karnataka Sales Tax Act, 1957 together with the tax liability under the Central Sales Tax Act, 1956 and the average total tax liability of the three years immediately preceding the year in which commencement of commercial production following such investment in expansion or modernisation has taken place;

(vi) The Assessing Authority shall be at liberty to verify and determine the eligibility of any certificate or claims relating to the tax concession, in exercise of its statutory powers;

(b) The payment of such tax according to the assessment order in respect of the period specified in sub-clause (iii) of clause (a) or such tax payable according to the order, if any, that may have been passed under Section 12-A, 12-AA, 20,21,22,22-A,23,24 or 25-A in respect of the said assessment, as the case may be, shall be deferred subject to the conditions in clause (a);

(c) The Joint Commissioner of Commercial Taxes of the area shall issue a "Certificate of Entitlement" for availing the benefit of deferment of tax payable by an industrial unit.

(d) The amount of tax so deferred shall be paid by the industrial unit after the expiry of deferred period in such instalments as specified in Certificate of Entitlement.
(e) The tax which is deferred under the provisions of this rule shall be immediately recoverable at any time prior to the expiry of the period of deferment, if the unit contravenes any of the provisions of the relevant Government Order or the conditions of Certificate of Entitlement or the Certificate of Entitlement being cancelled or revoked by the issuing authority.

(3) (a) Where an eligible industrial unit has been granted a Certificate of Eligibility by the Director of Industries and Commerce for sales tax exemption under the package of incentives and concessions offered to such new industrial unit from time to time in the relevant notification under Section 8-A or Section 19-C and such unit has exercised its option for exemption of tax payable on sale of goods manufactured by such industrial unit in accordance with monthly or quarterly statements, permission to such exemption of taxes shall be subject to the following conditions:-

(i) Such exemption shall be permitted only to that eligible industrial unit as certified by the Director of Industries and Commerce or his nominee, which has filed monthly or quarterly returns;

(ii) Such exemption shall be restricted to the tax payable on the sale of goods manufactured by such industrial units;

(iii) Such exemption shall be restricted for the period to which such industrial unit is certified to be eligible for sales tax exemption as specified in relevant notification under Section 8-A or Section 19-C;

(iv) The amount of tax to be exempted shall be restricted to such amounts as specified in the relevant notification;

(v) Where an eligible industrial unit undertakes investment in expansion or modernisation, the amount of tax to be exempted shall be the difference between the total tax liability under the Karnataka Sales Act, 1957 together with the tax liability under the Central Sales Tax Act, 1956, and the average total tax liability of the three years immediately preceding the year in which commencement of commercial production following such investment in expansion or modernisation has taken place;

(vi) The assessing authority shall be at liberty to verify and determine the eligibility of any certificate or claims relating to the tax concession, in the exercise of its statutory powers.

(b) The payment of such tax according to the assessment order in respect of the period specified in sub-clause (iii) of clause (a) or such tax payable according to the order , if any, that may have been passed under Section 12-A, 12-AA, 20,21,22,22-A,23,24, or 25-A in respect of the said assessment, as the case may be, shall be exempted subject to the conditions in clause(a)

(c) The Joint Commissioner of Commercial Taxes of the area shall issue a “Certificate of Entitlement” for availing the benefit of exemption of tax payable by an industrial unit.].

RULE 21

Omitted

RULE 22

DETERMINATION OF TURNOVER.-

(1) If in any case the assessing authority determines the turnover at a figure different from that shown in a return submitted under the provisions of these Rules, it shall record its reasons briefly in writing and shall furnish the assessee with a copy of such record. Nothing contained in this rule shall affect the validity of any assessment duly made.

(2) Every dealer who has purchased 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 purchased or sold and the description in sufficient detail of the valuable consideration for which the goods were purchased or sold. The assessing authority shall fix the value of such consideration in money for the purpose of determining the turnover and assessment of tax payable under the Act and value fixed by such authority shall, subject to the appeal and revision provided for in the Act and these Rules, be final.

RULE 22-A

ASSESSMENT OF BODY CORPORATE UNDER SECTION 12-E.-

Omitted

RULE 23

Omitted

RULE 23-A

EXEMPTION FROM SUBMISSION OF RETURNS.-

(1) If any registered dealer shows to the satisfaction of the assessing authority that no sales or purchases made by him are liable to tax, and makes an application in this behalf, the assessing authority may direct that it shall not be necessary for such dealer to furnish statements in

Form 2B, if such dealer becomes liable to tax by making any sale or purchase of taxable goods, the certificate shall be deemed to be cancelled.]

(2) A certificate granted to any dealer under sub-rule (1) shall unless it is deemed to be cancelled under the proviso to the said sub-rule be valid till the expiry of the year of issue and thereafter may, on application made by the dealer be renewed from time to time for one year at a time :

[PROVIDED that the assessing authority may before renewing a certificate issued under sub-rule (1) make such enquiries as he deems fit.]

(3) Applications for renewal under sub-rule (2) shall be made at least one month before the date of expiry of the certificate :

PROVIDED that the assessing authority may, for reasons to be recorded in writing, accept any application made at any time.

Form 28 shall be made in Form 2-A.]

PART-II-A

Checkposts

RULE 23-B

PARTICULARS OF BILL OF SALE.-

(1)A bill of sale referred to in sub-section (2) of section 28-A shall contain the following particulars :

(i) Full name and address to the selling dealer with his registration certificate no.

(ii) Serial no. of the bill and date

(iii) Name and address of the buyer

(iv) Registration certificate no, of the buyer if he is a dealer (v)

Description of the goods

(vi) Quantity of the goods

(vii) Value of the goods

(viii) Signature of the selling dealer.

[The serial number referred to at item (ii) shall be machine numbered.:]

[Provided where any dealer issues bills of sale by means of a computer or any other similar device which are not machine numbered, such dealer shall notify the same to the Assessing Authority concerned, before commencement of issued of such bills.]

(1-A). [(i) the delivery note referred to in sub-section (2) of Section 28-A shall be in From 39 and shall be obtained by the registered dealers from the respective Assessing Authorities on payment of rupees thirty-five per book of twenty-five Forms or one rupee and fifty paise per Form;]

[(i-a) Every Form 39 shall be authenticated by the issuing authority with the date of issue and the period of its validity while issuing the said forms and [such forms when issued to an industrial unit shall remain valid for a period of six months and when issued to any other dealer for a period of [six months] from the date of issue or for such further extended period of not exceeding [six months] at a time, thereafter, may be permitted by the issuing authority.]

(ii) Every Form 39 so obtained by the dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of revenue to government, if any, resultingdirectly or indirectly from such loss, destruction or theft.

(iii) Every dealer shall maintain in a register in Form 39A a true and complete account of every such form obtained by him. If any form is lost, destroyed or stolen, the dealer shall report the fact to the assessing authority within a week of such loss, destruction or theft, shall make appropriate entries in the remarks column of the said register and take such other steps to issue public notice of the loss, destruction or theft, as the assessing authority may direct.

(iv) Any unused delivery note in Form 39 remaining in stock with a dealer shall be surrendered to the assessing authority within thirty days of the discontinuance of the business by the dealer or cancellation of his certificate of registration.

(v) No dealer who has obtained Form 39 shall, either directly or through any other person, transfer the same to another person.

(vi) A delivery note in respect of which a report has been received by the assessing authority under clause (iii) shall not be valid for the purpose of clause (ii).

Form 39 to be carried in respect of [arecanut, cashew, cardamom, cotton, timber, pepper, coconut, copra, coffee, oilseeds, edible oils, vanaspati, liquor, iron and steel or] such other goods as may be notified by the Commissioner (hereinafter referred to as "special goods" shall bear superscription "For ..... only" the name of "special goods" to be mentioned in blank space, attested by the assessing authority and for this purpose, it shall be the duty of the registered dealer applying for the delivery note to obtain the aforesaid superscription appropriate to the goods to be transported by him on the delivery notes from the Assessing Authority.]

Form 39-C and every dealer eligible to issue such delivery note shall notify in advance the commencement of issue of such delivery notes to the assessing authority concerned and thereafter the said dealer shall be deemed to be permitted to issue Form 39-C.

(b) Every delivery note in Form 39-C issued under clause (a), shall be printed in triplicate in black ink on white paper measuring 210 by 297 m.m. and serially machine numbered, and the dealer shall maintain an account in respect of such delivery notes issued in a register in Form 39-D.

(c) If any dealer fails to maintain a true and correct account as required under clause (b) or is found to have transported any goods in contravention of the provisions of sub-section (2) of Section 28-A, the assessing authority shall, after giving such dealer a reasonable opportunity of being heard pass an order disentitling such dealer from issuing any delivery note in

Form 39-C.

(d) The assessing authority may, subject to payment of security or additional security that he may demand for proper use of delivery note in

Form 39-C as per the provisions of sub-section (4) of Section 10-A, in his discretion, permit a dealer in respect of whom an order has been passed under clause (c) above, to issue the Form 39-C afresh and to make use of the same for transport of goods.]

(2) The owner or other person-in-charge of the goods vehicle or boar shall, within forty-eight hours after the goods are delivered, submit to the [Assistant Commissioner of Commercial Taxes having jurisdiction over the area in which the goods are delivered, copies of the goods vehicle record, trip sheet or log book, as the case may be, and also the bill of sale or delivery note which accompany the goods vehicle [unless the same has been delivered under sub-rule (2-A) of Rule 23-D to an officer in charge of any checkpost or barrier established under Section 28-A.]

(3) Where the owner or the person-in-charge of a goods vehicle or boat carries with him a bill of sale or delivery note prescribed under sub-rule (1), he shall not be required to carry with him the delivery note in

Form 14 prescribed under Rule 27.

[(4) Delivery note in Form 39 to be carried shall be the one issued by the owner or the consignor of goods:

Provided that in the case of transportation of Liquor and Beer purchased from a dealer holding a distributor licence under the Karnataka Excise (Sale of Indian and Foreign Liquors) Rules, 1968, the delivery note to be carried shall be the one issued by the Purchasing dealer registered under the Act.]

RULE 23-BB

PERMIT FOR INTER-STATE MOVEMENT OF COFFEE SEEDS.-xxxxxx]

RULE 23-C

DECLARATION UNDER SECTION 28-A(2).-

Form 34.

RULE 23-D

Inspection, etc., of goods at checkposts and barriers.-

(1)The driver or any other person-in-charge of a goods vehicle or boat, shall stop the vehicle or boat, as the case may be, at a checkpost or a barrier and keep it stationary, as long as it is required by the officer-in-charge of the checkpost or barrier and allow examination of the goods in the vehicle or the •oat and inspection of all the records connected with the goods in the vehicle or boat.

(2)When the officer-in-charge of the checkpost or barrier is not at the checkpost or barrier, the driver or any other person-in-charge of a goods vehicle or boat shall keep it stationary at the checkpost or barrier, when required by any officer assisting the officer-in-charge of the checkpost or barrier for a period not exceeding ten minutes in order to enable the officer-in-charge of the checkpost or barrier to come and examine the goods.

[(2-A) When such officer examines the goods the owner or other person-in-charge of the goods vehicle shall deliver to such officer copies of the goods vehicle record, trip sheet or log book, as the case may be, and also the bill of sale or delivery note which accompany the goods vehicle.]

[(3) If on such inspection by any such officer it is found that in respect of goods being transported in the goods vehicle or boat, -

(a) there is any contravention of or non-compliance with the provisions of sub-section (2) or sub-section (3) of Section 28-A; or

(b) the declaration made under sub-section (2) of section 28-A is false in respect of the materials furnished therein; or

(c) the particulars furnished in the records do not tally with the goods actually being transported or do not relate to such goods,

such officer may, after giving the owner or person-in-charge of the goods vehicle or boat, a reasonable opportunity of being heard, by order levy penalty not exceeding the limits specified in sub-section (5) of Section 28-A.

(4) If the sale proceeds realised by auction of the goods unloaded and taken possession, are more than the penalty, the officer shall determine after deducting the charges incurred by the State the excess amount refundable and inform the owner or the person-in-charge of the goods vehicle. If the owner or the person-in-charge of the goods vehicle applies for the refund of the amount in person or through his authorised agent within sixty days from the date of receipt of such information, the officer shall refund such excess amount to him by cheque.]

RULE 23-E

Inspection ,etc., at places other than checkposts and barriers.-

(1) At any place other than a checkpost or barrier, the driver or any other person-incharge of a goods vehicle or boat, shall stop on demand by an officer of the Department not below the rank of a Commercial Tax Officer and not higher in rank than a Deputy Commissioner of Commercial Taxes and keep it stationary as long as it is required and allow examination of the goods in the vehicle or boat and inspection of all the records connected with the goods in the vehicle or boat.

(2) The provisions of sub-rules (3) and (4) of rule 23-D shall apply mutatis mutandis to the inspection made under this rule as if such inspection had been made at a checkpost or barrier.

(3) Omitted

RULE 23-F

THE TRANSIT OF GOODS BY ROAD THROUGH THE STATE AND ISSUE OF TRANSIT PASS.-

(1) The driver or the person-in-charge of goods of goods vehicle shall, in order to obtain a pass under Section 28-AA, submit an application, in triplicate, in

Form 39-AA to the officer-in-charge of the checkpost or barrier, if any, established near the point of entry into the State or the first checkpost or barrier after his entry into the State (hereinafter referred to as the entry checkpost) [or to any other officer empowered in this behalf].

(2)The officer-in-charge of the entry checkpost [or such officer empowered] shall, after examining the document and after making such enquiries as he deems necessary issue a pass on the duplicate and triplicate copies of the application, retaining the original himself. The pass shall specify the checkpost or the barrier (hereinafter referred to as the exit chekpost) of the State to be crossed by the vehicle if any established, the route to be followed and the date and time upto which it should be so crossed.

[2-A)(i) If for any reason, the vehicle after its entry into the State is not able to move out of the State within the stipulated time, the driver or person incharge of goods vehicle shall, seek extension of time from.-

a)the officer who issued the transit pass; or

b)any officer empowered to issue the transit pass; or

c)the assessing authorities of the area where the vehicle is stationed at the time of seeking extension of time;

(ii) The officer specified in this sub-rule shall after examining the reasons for delay and after such enquiry as he deems fit, extend the time of exit by suitably amending the transit pass.]

(3) The driver or the person-in-charge of the goods vehicle shall surrender the duplicate copy of the pass at the specified exit checkpost and allow the officer-in-charge of the checkpost to inspect the documents, consignments and goods in order to ensure that the goods being taken out of the State are the same for which pass had been obtained. The officer-in-charge of the exit checkpost shall issue a receipt on the triplicate copy of the pass for the duplicate copy surrendered by the driver or the person-in-charge of the goods vehicle.

(4)The officer-in-charge of the exit checkpost may for the purpose mentioned in sub-rule (3) detain, unload and search the contents of the vehicle.

(5)If for any reason the pass issued does not specify the exit checkpost of the State to be crossed and if for sufficient reasons the driver or the person-in-charge of the goods vehicle is unable to surrender the duplicate copy of such pass before exit from the State, the driver or the person-in-charge of the goods vehicle shall case to surrender the copy to the officer-in-charge of the entry checkpost either in person or by Registered Post Acknowledgement Due within 7 days from the date of crossing the State limits.]

(6)The officer-in-charge of the entry check-post or any other officer empowered under Section 28-AA may also demand such amounts not exceeding the amount specified in sub-section (7) of the said section as security from the owner of the vehicle in the circumstances specified in that section.

RULE 23-G

REMITTANCE OF SALE PROCEEDS.-

The officer disposing of goods in public auction under clause (b) of sub-section (6) of section 28A, shall make remittance of the sale proceeds into the government treasury and after adjusting the sale proceeds towards penalty and charges incurred by the State, shall refund the balance amount, if any, by issuing a refund payment order in Form 24 to the owner or person-in-charge of goods vehicle or boat or to a dealer registered under the Act or carrier or bailee, as the case may be.

RULE 23-H

[Notice of penalty under Section 28(3-A).-

Form 6-B].]

PART-III

[Licences and Certificates of Recognition]

RULE 24

[**The village industries for the purpose of Serial Number 42-A of the Fifth Schedule**.-

The village industries for the purpose of Serial Number 42-A of the Fifth Schedule shall be as specified in column (2) of the Table below. Subject to the condition that.-

(1) in the case of village industries existing on 17th February, 1984.-

a)the total investment on plant and machinery at any given time does not exceed rupees one lakh; and

b)the annual sales turnover thereof not exceed rupees ten lakhs.

(2)in the case of village industries established after 17th February, 1984.-

a)the industry is situated within the limits of a village or town, whose population as per the latest available census report does not exceed one lakh;

b)the total investment on plant and machinery at any given time does not exceed rupees one lakh; and

c)the annual sales turnover thereof does not exceed rupees ten lakhs.

TABLE

Sl.No.	Village Industries
(1)	(2)
1.	Bamboo and Cane Industry
2.	Been Keeping Industry
3.	Gas Plant Industry
4.	Collection of Forest Plants and Fruits for medicinal purposes
5.	Groundnut such Jaggery Sweets Industry
6.	Cottage Oil Industry (Oil Ghanas)
7.	Cottage Manufacture of Matches
8.	Hand-made, “per and hand-made paper products including hand-made boards
9.	Hand-operated and Bullock-driven chakkies
10.	Palmgur
11.	Pottery
12.	Hand Pointing of paddy including manufacture of beaten rice (poha) and perched rice (churmura and murmura)
13.	Black Smithy
14.	Carpentry
15.	Cottage leather industry including tanning bark industry
16.	Fibre industry
17.	Gur and Khandasari
18.	Soap Making, predominantly with non-edible oils
19.	Lime-stone industry
20.	Smithy Industry
21.	Fruit Processing and Fruit Preservation Industry
22.	Manufacture of household utensils from Aluminium
23.	Katha Manufacturing Industry
24.	Manufacture of Shellac
25.	Manufacture of Lacquered Wooden Toys and Dolls
26.	Manufacture of Gum and Resin

27.Manufacture of bricks and tiles by industries recognised by the Khadi and Village Industries Commission or the Karnataka Khadi and Village Industries Board.

Explanation.- Black Smithy and Smithy Industry mentioned in Serial Numbers 13 and 20 shall not include manufacture of iron and steel furniture.

(3)In the case of village industries established on or after the First day of April, 1996.-

a)the industry is situated within the limits of a village or town whose population as per latest available census report does not exceed one lakh;

b)the total investment on plant and machinery at any given time does not exceed rupees two lakhs; and

c)the annual sales turnover thereof does not exceed rupees twenty lakhs.

RULE 25

Certificate of recognition.-

[(1) The Joint Commissioner of the area may, on an application made by.-

(i) a Cottage Industrial Co-operative Society referred to in Serial Number 7-A of the Fifth Schedule; or

(ii) a producer of products of any village industry referred to in Rule 24 fulfilling the conditions specified therein and if he is satisfied that the applicant is a bona fide producer,

grant a certificate of recognition for the purpose of Serial Number 7-A or, as the case may be, Serial Number 42-A of the Fifth Schedule.]

(2)(i) The certificate of recognition issued under this rule shall be valid from the date of receipt to application under sub-rule (1).

(ii)The certificate of recognition granted to any village industry under this rule shall be deemed to have been cancelled from the date on which such industry ceases to be a village industry within the meaning of Rule 24.

(iii)Certificate of recognition granted to any Cottage Industrial Co-operative Society under this rule shall be deemed to have been cancelled from the date on which it ceases to be a Cottage Industrial Co-operative Society.]

(3)The certificate of recognition shall be liable to be cancelled if the holder thereof contravenes any of the provisions of the Act or these rules.]

RULE 25-A

THE VILLAGE INDUSTRIES FOR THE PURPOSE OF SERIAL NUMBER 28 OF SCHEDULE.-

Omitted

RULE 25-B

CERTIFICATE OF RECOGNITION.-

Omitted

PART-IV
Accounts

RULE 26

NATURE OF ACCOUNTS TO BE MAINTAINED BY DEALERS AND LICENSEES.-

(1) Every registered dealer and every person liable to get himself registered under the Act, shall keep and maintain a true and correct account of his daily transactions in any of the languages specified in or under section 26, showing the goods produced, manufactured, bought and sold by

him and the value thereof separately together with the vouchers and bills.

(2) Every such dealer or person shall keep separate purchases and sales account in respect of each commodity dealt with by him. He shall likewise maintain separate accounts in respect of each of the declared goods and in respect of sales or purchases of each commodity in the course of export or import and in respect of inter-State sales or purchases. Every such dealer or person dealing in taxable, non-taxable and exempted goods shall maintain commodity-wise accounts Separately in respect of taxable, non-taxable and exempted goods.

(3) Every such dealer or person shall keep the current books of accounts at the place of business entered in the registration certificate. Every purchase and every sale shall be brought to account then and there as soon as the purchase or sale is effected.

[**Explanation**.- For the purpose of this sub-rule, current books of accounts shall include computer hardware and softwares used in connection with accounting of business activities.]

(4) Every commission agent, broker, del credere agent, auctioneer or any other mercantile agent shall maintain accounts, showing, -

(a) particulars of authorisation received by him from each principal to purchase or sell goods on behalf of each principal separately;

(b) particulars of goods purchased, or goods received for sale on behalf of each principal each day;

(c) particulars of purchases or sales effected on behalf of each principal each day; (d) details of account furnished to each principal each day;

(e) the tax paid on purchases or on sales effected on behalf of each principal and the challan number and date of remittance of the tax into the treasury.

(5) Every purchasing agent shall keep particulars of the names and addresses of the dealers or persons from whom he purchased the goods and every selling agent shall keep the particulars of the names and addresses of the dealers or persons to whom he sold the goods.

[(6) Every wholesale dealer, importer, exporter and manufacturer shall maintain day-to-day stock accounts in respect of each commodity dealt with by him. The stock account shall contain

particulars of purchases or receipts, sales, deliveries and balance of stock.]

(7) Every manufacturer of goods shall maintain daily production of accounts, showing quantitative details of the various raw materials used for the manufacturer and the quantitative details of the goods so manufactured.

(8) Every dealer who is required to maintain stock accounts shall maintain subsidiary accounts for each godown if there is more than one godown for keeping his stocks.

[(8-A) Every miller who engages himself in rice milling operations in a rice mill shall maintain accounts showing, -

(a)the particulars of the names and addresses of the persons for whom and on whose behalf he carried on rice milling operations in his mill;

(b)the nature and quantity of the goods subjected to such milling operations in respect of each of the persons referred to in clause (a) separately;

(c)the details regarding the quantity of the resultant product after the rice milling operations are carried on.

(8-B) Every miller causing operations of extracting oil in a mill shall maintain accounts showing, -

(a) the particulars of the names and addresses of the persons for whom or on whose behalf he carried on the operation of extracting oil from oilseeds in his mill;

(b) the nature and quantity of the goods subjected to such oil extracting operations in respect of each of the persons referred to in clause (a) separately;

(c) the details regarding the quantity of the resultant product after the oil extracting operations are carried on.]

(8-C) Every miller who engages himself in de-husking groundnuts in a decorticating factory shall maintain accounts showing, -

(a) the particulars of the names and addresses of the person for whom or on whose behalf he carried on de-husking operations in his decorticating factory;

(b) the nature and quantity of the goods subjected to such de-husking operations in respect of each of the persons referred to in clause (a) separately;

(c) the details regarding the quantity of the resultant product after the de-husking operations are carried on.]

(8-CC) Every miller who engages himself in ginning of cotton or pressing of cotton into bales or both in a ginning factory shall maintain accounts showing, -

(a) the particulars of the names and addresses of the persons for whom or on whose behalf he carried on ginning or pressing operations in his ginning factory;

(b) the nature and quantity of the goods subjected to such ginning or pressing operations in respect of each of the persons referred to in clause (a) separately;

(c)the details regarding the quantity of the resultant product after the ginning or the pressing operations are carried on.]

[8-CCC) Every miller who engages himself in curing coffee in a coffee curing works [or in hulling of coffee] shall maintain accounts showing.-

a)the particular of the names and addresses of the persons for whom or on whose behalf he carried on [coffee curing operations in his coffee curing works or coffee hulling];

b)the nature and quantity of the goods subjected to such [coffee hulling or coffee curing] operations in respect of each of the persons referred to in clause (a) separately;

c)the details regarding the quantity of the resultant product after the [coffee hulling or coffee curing] operations carried on;

d)the details regarding the delivery of such [hulled or cured coffee].]

[(8-D) Every person liable to pay tax under section 25B shall maintain accounts showing particulars, namely, -

(a) Date of purchase.

(b) Purchase voucher No.

(c) Aggregate quantity of sugarcane purchased.

(d) Name and address of the person from whom purchased.

(9) (a) Every dealer in goods taxable at the point of first sale or first purchase in the State, shall, where he is not liable to tax in respect of such goods by reason of his not being the first seller or the first purchaser, furnish to the assessing authority a declaration in

Form 32 obtained from the registered dealer who sold the goods to him and for this purpose, the seller of such goods shall issue the declaration to the buying dealer.

(b) Every dealer in goods taxable at the point of last purchase or last sale in the State, shall, where he is not the last purchaser or last seller of such goods, furnish to the assessing authority a declaration in

Form 32 obtained from the registered dealer to whom he sold the goods in question and the buyer of such goods shall issue the declaration to the selling dealer.

(c) Every declaration in Form 32 issued under clause (a) or clause (b) shall be serially machine numbered for each year and an account in respect of such declaration issued shall be maintained by the dealer in a register in Form 32-A.]

(9-A)(a)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 and on whose behalf he carried on the execution of works contract, 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 utilised in execution of each works contract;

(iv) the details of payment received in respect of each works contract.

(b) Every dealer or person shall keep the current books of account at the place or places of business mentioned in the registration certificate.

(9-B) (a) Every dealer or person engaged in transfer of right to use any goods shall keep, - (i) particulars of the names and addresses of the persons to whom he delivered the goods for use;

(ii) details of amounts received in respect of each transaction;

(iii) day to day stock accounts in respect of each commodity dealt with by him and the stock account of sub-commodity shall contain particulars of purchases or receipts, deliveries and balance of stock.

(b) Every dealer or person shall keep the current books of account at the place or places of business mentioned in the registration certificate.]

[(9-BB) Every dealer engaged in selling of lottery tickets shall keep.-

(i) details of draws relating to the lottery tickets dealt by him;

(ii) particulars of the names and addresses of the persons from whom he purchased or received lottery tickets for sale;

(iii)details of amounts paid or payable in respect of lottery tickets of each draw;

(iv)details of the amounts to be disbursed to the winners of each draw;

(v)particulars of the names and addresses of the person to whom he sold or delivered the lottery tickets;

(vi)details of amount received or receivable towards lottery tickets sold or delivered in respect of each draw;

(vii)details of commission made available to any other dealer to whom lottery tickets are sold or delivered;

(viii)day-to-day account of lottery tickets in respect of each draw dealt by him and the stock account of lottery tickets shall contain particulars of purposes or receipts, sales, deliveries and balance.]

[(9-C) Every dealer whose total turnover in a year is not less than fifty lakh rupees, shall get the accounts maintained by him for any year, audited by a chartered accountant and shall furnish to the assessing authority a certificate of such audit in

[Provided that where a dealer is not a body corporate, such dealer may get the accounts audited by a Sales Tax Practitioner enrolled under Section 36 for a period of not less than five years on the date of such audit and may furnish to the assessing authority, a certificate of such audit in

Form 52-C along with a statement in Form 52-B duly attested by such Sales Tax Practitioner.]

(10) The accounts maintained by dealers and licensees together with all vouchers, bills, declarations, way bills and delivery notes relating to stocks, deliveries, purchases, output and sales shall be preserved by them till the assessment for the year to which they relate has become final and shall be kept at the place of business, mentioned in the registration certificate. The vouchers and declarations of each kind shall be serially numbered separately.]

RULE 26-A

NOTICE TO PRODUCE ACCOUNTS, ETC.-

[Any officer requiring any dealer to produce before him the accounts and other documents or to furnish any information relating to his business under sub-section (1) of section 28 shall serve upon

Form 27-A.]

RULE 27

DELIVERY NOTES TO ACCOMPANY CERTAIN CONSIGNMENTS.-

(1) Every wholesale dealer, while delivering goods to a dealer in pursuance of sale where the aggregate amount for which goods are sold will be one thousand rupees or more, shall issue a bill of lading in triplicate in

Form 14.

Explanation :

(i)"Wholesale dealer" means any person who sells goods or keeps goods for sale to dealer for trade.

(ii) "Retail dealer" means any person who sells or keeps for sale goods for the purpose of consumption by the person by whom or on whose behalf they are, or may be purchased.

(2) The bill of lading issued as aforesaid shall be duly signed by the owner of the goods or his authorised agent or manager.

(3) One copy of the bill of lading shall be handed over to the buyer or his agent, where the goods are transported by such buyer or his agent after effecting a purchase of the goods, and to the carrier through whom the goods are transported in other cases. The second copy of the bill of lading shall be sent to the Deputy Commissioner of Commercial Taxes having jurisdiction over the area, and the third copy of the bill of lading shall be retained by the person who draws it.

RULE 27-A

PARTICULARS TO BE SHOWN IN THE BILL OR CASH MEMORANDUM.-

(1)Thebill or cash memorandum to the issued under Section 27 shall contain the particulars as specified in sub-rule (1) of Rule 23-B and shall be duly signed by the selling dealer or his accountant, manager or agent.

(2) The bill or cash memorandum shall bear serial number which shall run continuously from one to not less than 10,000 and each series of bills or cash memorandum shall be distinguished by one or more alphabets. Every such bill or cash memorandum shall be prepared in duplicate and one copy of which shall be issued to the purchaser and the other copy shall be returned by the dealer and produced before the assessing authority or any other officer empowered to check accounts.

(3) Any dealer issuing cash memorandum or bill through a mechanised device without facility of printing a counterfoil or duplicate shall prepare a duplicate of all such memorandum or bills at the close of each day.

RULE 27-B

CERTIFICATE FOR DEDUCTION OF TAX AT SOURCE.-

Form 50 and shall be obtained from the assessing authority if the tax deducting authority is a registered dealer or the Assistant Commissioner of Commercial Taxes of the area in case of others on payment of one hundred rupees per book of fifty forms or two rupees per form.

Form 50 shall be issued within fifteen days from the date of deduction to which such particulars relate.

(c) Every such form so obtained by the tax deducting authority shall be kept by it safe custody and it shall be personally responsible for the loss, destruction or theft of any such from or the loss of revenue to the Government, if any, resulting directly or indirectly from such loss, destruction or theft.

(2)(a) Every tax deducting authority issuing certificates in Form 50 shall maintain for each year separately an account showing the amounts of tax deducted, certificates of tax deduction issued, and the particulars of remittances made into the Government Treasury in Form 50-A.

(b)If any Form 50 is lost, destroyed or stolen, the tax deducting authority shall report the fact to the issuing authority within a week of such loss, destruction or theft and shall make appropriate entries in the register maintained in Form 50-A and take such other steps including the furnishing of an indemnity bond and issue of public notice of the loss, destruction or theft as the issuing authority may direct.

(c) Any tax deducting authority which has obtained Form 50 shall not either directly or through any other person transfer the same to another person.

Form 50 the issuing authority shall, within ten days, report to the Joint Commissioner of Commercial Taxes and shall also take action to notify such loss, destruction or theft in the Official Gazette.

Form 50-A, along with Form 50 shall be open for inspection by the issuing authority or by an Officer of the Commercial Taxes Department authorised by the Commissioner.

(3)The certificate referred to in clause (b) of sub-section (1) of Section 19-A or sub-clause (b) of sub-section (1) of Section 19-AA shall be in

Form 50-C.]

RULE 27-C

CLEARANCE CERTIFICATE TO REGISTERED DEALERS.-

Form 53.

PART IV-A

Clarification and Advance Rulings

RULE 27-D

Definitions.- In this part, unless the context otherwise requires.-

(a)**"Additional Commissioner**" means an Additional Commissioner as defined in clause (m-ii) of sub-section (1) of Section 2;

(b)"**AdvanceRuling**" means a determination by the Authority in relation to a transaction which has been undertaken or is proposed to be undertaken by a dealer registered under the Act;

(c)"**Applicant**" means any dealer who is registered under the Act;

(d)"**Application**" means an application made to the Authority under sub-section (1) or Section 4;

(e)"**Assessing Authority"** means an assessing authority specified in Rule 5;

(f)**"Authorised representative".-**

i. in relation to an applicant shall have the meaning assigned to it under Section 36;

ii. in relation to the Commissioner, means any officer authorized by the Commissioner in writing to appear, plead and act for the Commissioner in any proceedings before the Authority;

(g)"**Authority**" means the Authority for Clarification and Advance Ruling constituted under Section 4;

h)"**Case**" means any proceedings under Section 4 in respect of an applicant;

i) "**Chairman**" means the Chairman of the Authority;

j) "**Commissioner**" means the Commissioner as defined in clause (g) of sub-section (1) of Section 2;

k)"**Member**" means a member of the authority and includes the Chairman;

l) "**Order**" includes any order, direction or ruling of the authority;

m)"**Secretary**" means any officer designated as the Secretary of the authority;

n)Words and expressions used and not defined herein but defined in the Act, shall have the meanings respectively assigned to them in the Act.

RULE 27-E

Application for Clarification and Advance Rulings.-

(1)An application under Section 4 shall, be in Form 54 and shall be verified in the manner indicated therein and every such application shall be accompanied by a fee of one thousand rupees.

(2)The fees specified in sub-rule (1) shall be paid by way of crossed demand draft in favour of the Commissioner of Commercial Taxes in Karnataka, Bangalore.

RULE 27-F

Constitution of the Authority.-

(1)The Commissioner may constitute the Authority consisting of three Additional Commissioners as members and authorize and seniormost member to act as the Chairman.

(2) The Commissioner may authority any officer to act as the Secretary of the Authority.

RULE 27-G

Sittings of the Authority.-

The Authority shall hold its sittings at its headquarters at Bangalore at least once in a week and the date and place of hearing shall be notified in such manner as the Chairman may by general or special order direct.

RULE 27-H

Powers of the Authority.-

The Authority shall hear and determine the application made under sub-section (1) of Section 4 and such other applications, petitions and representations of an interlocutory, incidental or ancillary nature as may be necessary for a complete and effective disposal of the application, as the Chairman may by general or special order direct.

RULE 27-I

Power and functions of the Secretary.-

(1) The Secretary shall have the custody of the records of the Authority and shall exercise such other functions as are assigned to him under these rules or by the Chairman by separate order.

(2) The Office seal of the Authority shall be kept in custody of the secretary.

(3)The Secretary shall also have the following powers and duties, namely.-

i. to receive all applications filed before the Authority;

ii. to scrutinize the applications to find out whether they are in conformity with the Act, the rules and the procedure;

iii. to point our defects in such application to the parties and grant time to remove the defects and where, within the time granted, the defects are nor removed, to obtain necessary orders of the Authority;

iv. to fix the date of hearing for the applications in consultation with the Chairman and direct the issue of notices therefor;

v. to issue notices or other processes and to ensure that the parties are properly served;

vi. to requisition records from the custody of any person including any authority;

vii. to allow inspection of records of the Authority;

viii. to direct any formal amendment of the records of the Authority;

ix. to grant certified copies of the orders of the Authority to the parties;

x. to grant certified copies of documents filed in the proceedings to the parties in accordance with the rules.

RULE 27-J

Signing of notices, etc.-

(1**)** Anyrequisition, letter, authorization, or written notice to be issued by the Authority shall be signed by the Secretary or by an officer authorized by him.

(2) Nothing in sub-rule (1) shall apply to any requisition or direction which the Authority may, in the course of the hearing, issue to an applicant or any authority or an authorized representative.

RULE 27-K

Submission of additional facts before the Authority.-

(1) The Authority may at its discretion permit or require the applicant to submit such additional facts as may be necessary to enable it to pronounce its clarification or advance ruling.

(2) Where in the course of the proceedings before the Authority, a fact is alleged which cannot be borne out by or is contrary to the record, it shall be sated clearly and concisely and supported by a duly sworn affidavit.

RULE 27-L

Questions contained in the application.-

The applicant shall not, except by leave of the Authority, urge or be heard in support of any additional question not set-forth in the application, but in deciding the application the Authority shall at its discretion consider all aspects of the questions set-forth as may be necessary to pronounce a ruling on the substance of the questions posed for its consideration.

RULE 27-M

Authorisation to be filed.-

An authorized representative appearing for the applicant at the hearing shall file, before the commencement of the hearing, a document authorizing him to appear for the applicant and if he is a relative of the applicant, the document shall state the nature of his relationship with the applicant, or if he is a person regularly employed by the applicant the capacity in which he is at the time employed.

RULE 27-N

Continuation of proceedings after the death, etc, of the applicant.-

Where the applicant dies or is wound up or dissolved or disrupted or amalgamated or succeeded to by any other person or otherwise comes to an end, the application shall not abate and may be permitted by the Authority, where it considers that the circumstances justify it, to be continued by the executor, administrator or other legal representative if the applicant or by the liquidator, receiver or assignee, as the case may be, on an application made in this behalf.

RULE 27-O

Hearing of application ex parte.-

Where on the date fixed for hearing or any other day to which the hearing may be adjourned, the applicant or the officer concerned does not appear in person or through an authorized representative when called on for hearing, the Authority may dispose of the application ex-parte on merits:

Provided, that where an application has been disposed of as above and the applicant or the officer concerned, applies within 15 days of receipt of the order and satisfies the Authority that there was sufficient cause for his non-appearance when the application was called upon for hearing, the Authority may, after allowing the opposite party a reasonable opportunity of being heard, make an order setting aside the ex parte order and restore the application for fresh hearing.

RULE 27-P

Modification of the Oder.-

Where the Authority finds on its own motion or on a representation made to it by the applicant or the officer concerned, but before the clarification or ruling pronounced by the Authority has been given effect to by the officer concerned, that there is a change in law or facts on the basis of which the clarification or ruling was pronounced, it may by order modify such ruling in such respects as it considers appropriate, after allowing the applicant and the officer a reasonable opportunity of being heard.

RULE 27-Q

Rectification of mistakes.-

(1) The Authority may, with a view to rectify any mistake apparent from the record, amend any order passed by it before the clarification or ruling order pronounced by the Authority has been given effect to by the officer concerned.

(2) Such amendment may be made on its own motion or when the mistake is brought to its notice by the applicant or the office concerned, but only after allo ficer reasonable opportunity of being heard.

RULE 27-R

Amendment of the record.-

If at any stage of the proceedings before the Authority it appears that there is any factual or material error in the records the same shall be amended after hearing the applicant and the officer concerned.

RULE 27-S

Inspection of records and fees thereof.-

(1) The applicant or the officer concerned or an authorized representative may be allowed to inspect the records of the case on making an application in writing to the Secretary provided that only those documents shall be allowed to be inspected which have been relied upon in the proceedings before the Authority.

(2) The inspection shall be allowed only in the presence of an officer of the Authority and the applicant may be permitted to make notes of inspection but not to take copies of any document.

(3) Feesfor inspecting records of the Authority shall be charged from the applicant as follows.-

a)Rupees one hundred for the first hour or part thereof, and

b)Rupees fifty for every additional hour or part thereof.

(4) Fees for inspection shall be paid in advance in cash.

RULE 27-T

Proceedings open to the public-

Proceedings before the Authority shall be open to the public.

RULE 27-U

Publication of orders.-

Such of the orders of the Authority, as the Chairman deems fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Chairman may specify.

RULE 27-V

Authentication and communication of orders.-

1)Every order of the Authority under Section 4, shall be duly signed by the members and bear the official seal of the Authority.

2)One certified copy of such order of the Authority shall be communicated to the applicant and the officer concerned under the signature of the Secretary or any other officer of the Authority authorized by him in this behalf and bear the official seal of the Authority.

RULE 27-W

Proceedings of the Authority.-

(1) When one or both of the members of the Authority other than the Chairman is unable to discharge his functions owing to absence, illness or any other cause or in the event to occurrence of any vacancy or vacancies in the officer of the members and the case cannot be adjourned for any reason, the Chairman alone or the Chairman and the remaining member may function as the Authority.

(2) Subject to the provisions of sub-rule (3), in case there is difference of opinion among the members hearing an application, the opinion of the majority of members shall prevail and orders of the Authority shall be expressed in terms of the views of the majority but any member dissenting from the majority view may record his reasons separately.

(3) Where the Chairman and one other member hear a case under sub-rule (1) and are divided in their opinion, the opinion of the Chairman shall prevail.

RULE 27-X

Procedure in case of other application.-

The provisions contained in these rules for the hearing and disposal of application under sub-section (1) of Section 4, shall apply mutatis mutandis to the hearing and disposal of all other applications, petitions and representations before the Authority.]

PART V

Appeals and Revisions

RULE 28

Appeal against original orders of Assessing Authority.-

[(1) An appeal under Section 20 shall be preferred to the following authorities:-

(a)in the case of an order passed by the [Commercial Tax Officer], to the [Deputy Commissioner] of the Division;

(b)in other cases, to the [Joint Commissioner] of the Division:

Provided that the Commissioner may, either suo motu or on application, for reasons to be recorded in writing, transfer an appeal pending before an appellate authority to another appellate authority. The order of transfer shall be communicated to the appellant, to every other party affected by the order, to the (x x x x) assessing authority against whose order the appeal was preferred and to the appellate authorities concerned.]

[Provided further that where the appeal is filed after the expiry of the period of limitation if shall be accompanied by an application for condonation of delay supported by an affidavit.]

[(2) Every such appeal shall be made in Form 15 and shall be accompanied by.-

i. Two copies (one of which shall be the original be the original or an authenticated copy) of the order in respect of which appeal has been preferred;

ii. Application if any, for condonation for delay and or stay of the payment of tax or other amount disputed in appeal, accompanied by an affidavit.]

(3) The appeal may be sent to the appellate authority by registered post or may 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 or an accountant or sales-tax practitioner duly authorised by the appellant in writing.

(4) (a) If the court fee payable has not been paid or proof of payment of tax not disputed in appeal has not been produced or the papers presented are not in conformity with the provisions of the Act

and these Rules, the appellant or his agent or pleader shall rectify the defects within a period of twenty days from the date of notice issued in this behalf.

(b) If the defects are not rectified within the time specified in the notice, the appellate authority shall hear the appellant or his agent or pleader if present, and may pass order directing the appeal to be registered or rejected.]

[(5) (i) If the appellate authority is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of thirty days from the date of service of the order, it may condone the delay; and admit the appeal; or

(ii) If the appellate authority is not satisfied with the cause shown by the appellant, it may reject the appeal as barred by limitation after giving an opportunity of being heard to the appellant or his agent or pleader and recording reasons for such rejection.

(6) The appellate authority may after giving the appellant an opportunity of being heard, dispose of the stay application as it deems fit].

RULE 29

Omitted

RULE-30

APPEAL TO APPELLATE TRIBUNAL.-

Form 18 and shall be verified in the manner specified.

(b) It shall be in quadruplicate and accompanied by 4 copies (one of which shall be the original or an authenticated copy) of the order appealed against and also four copies of the order of the assessing authority.

(c) In the case of an appeal preferred by any person other than an officer empowered by the State Government under sub-section (1) of section 22, the appeal memorandum in

Form 18 shall be affixed by court fee stamp or shall be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of 2 per cent of the amount of assessment objected to subject to a minimum of Rs. 200 and a maximum of Rs. 1000.

(d) Every memorandum of cross objections under section 22 shall be in Form 18A and shall be verified in the manner specified therein.

(2) (a) Every application for review under section 22(6) to Appellate Tribunal shall be preferred in Form 19 and shall be verified in the manner specified therein.

(b) It shall be in quadruplicate and shall be accompanied by 4 copies of the original order of the Appellate Tribunal.

(c)It shall also, where it is preferred by the assessee, be affixed by court fee stamp or shall be accompanied by a treasury receipt in support of having paid the fee calculated at the rate of per cent of the amount of assessment objected to, subject to minimum of Rs. 200 and a maximum of Rs. 1000.

(3) It the Appellate Tribunal allows an appeal or application for review preferred by an assessee under Section 22, it may, in its discretion by order, refund either wholly or partly the fee paid by the assessee under sub-section (3) or sub-section (6)(b) of section 22.

RULE 30-A

PROCEDURE IN CASE OF DEATH OF AN APPELLANT OR AN APPLICANT.-

(1) If an appellant or an applicant dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is brought on record, the [Appellate or Revisional Authority] or the Appellate Tribunal, as the case may be, shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If the legal representative fails to do so within ninety days from the date on which the appellant or applicant died, the appeal or the application shall abate as regards the deceased.

(2) If a respondent dies while an application for review by the Appellate Tribunal is pending and it cannot be proceeded with unless his legal representative is brought on record, the applicant shall apply to the Appellate Tribunal for making the legal representative of such respondent a party to the application for review within ninety days from the date on which the respondent died. If the applicant fails to do so the application shall abate as regards the deceased.

(3) Notwithstanding anything contained in sub-rules (1) and (2), there shall be no abatement by reason of the death of any party between the conclusion of the hearing and passing of the order but the order may, in such case, be passed notwithstanding the death, and shall have the same force and effect as if it had been passed before the death took place.

(4) If a question Arises in any appeal, revision or review, whether a person is or is not the legal representative of a deceased appellant, applicant or respondent, such question may be determined by the Appellate or the Revisional Authority, [or the Appellate Tribunal, as the case may be, in a summary way, if necessary, after taking evidence.]

RULE 30-B

FURNISHING OF SECURITY.-

Where it is provided in the Act that an appellant or an applicant in revision proceedings, shall furnish security in regard to the payment of tax, or fee or other amount, the appellant or applicant, or any person on his behalf shall furnish personal or property security or bank guarantee as the authority before which the appeal or application is preferred may in its discretion direct. The security bond shall be in

Form 35 with suitable modifications wherever necessary.

RULE- 31

REVISION PETITION TO HIGH COURT.-

Form 20 and shall be verified in the planner specified therein.

(b) The petition shall be accompanied by a certified copy of the order of the Appellate Tribunal.

(2) (a) Every application for review under section 23(7) and every application for review under section 24(4) to the High Court shall be in Forms 21 and 22 respectively, and shall be verified in the manner specified therein.

(b) It shall be preferred within ninety days from the date of communication of the order sought to be reviewed.

RULE- 32

APPEAL TO HIGH COURT.-

(1)Every appeal under sub-section (1) of Section 24 against an order passed by the Commissioner or the Additional Commissioner under section 22-A, shall be in

Form 23 and shall be verified in the manner specified therein and shall be accompanied by the original order or a certified copy of the order of the Commissioner or the Additional Commissioner appealed against.

(2) Every appeal under sub-section (1) of Section 24 against an order passed by the Authority under Section 4 shall be in Form.23-A and shall be verified in the manner specified therein and shall be accompanied by the original order or a certified copy of the order of the Authority appealed against.]

RULE- 33

DETERMINATION OF CORRECT ASSESSMENT BY APPELLATE OR REVISIONAL AUTHORITY.-

Where the tax as determined by the initial Assessing Authority appears to the Appellate Authority under section 20 or Revising Authority under section 21 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.

RULE- 34

COMMUNICATION OF APPELLATE OR REVISIONAL ORDERS.-

(1) Every order of an Appellate or Revising Authority under [Section 20, 21, or 22-A] as the case may be, shall be communicated to the appellant or to every other party affected by the order, to the Assessing Authority against whose order the appeal or revision was filed and to any other authority concerned.

(2) The order passed on appeal or revision shall be given effect to by the Assessing Authority who shall refund without interest any excess tax found to have been collected and shall collect any additional tax which is found to be due, in the same manner as a tax assessed by itself.

RULE- 35

PROCEDURE WHEN HIGHER ASSESSMENT IS MADE IN APPEAL OR REVISION.-

If the tax as determined in the 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, which shall have power to collect the tax due in the same manner as if it were a tax assessed by itself.

RULE -36

Action on the orders of the Appellate Tribunal and the High Court.-

Every order passed by the Appellate Tribunal or the High Court shall, on authorisation by the Appellate Tribunal or the High Court, as the case may be, be given effect to by the Assessing Authority, which shall refund without interest 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 itself.

RULE- 37

ASSESSMENT OF ESCAPED TURNOVER .—

(1)The Assessing Authority shall serve on the dealer on whom an assessment has been made under section 12-A, a notice in

Form 6,subject to such modifications as may be necessary.

(2) If after an assessment has been made by a Commercial Tax Officer, it is ascertained that a part of the total turnover of a dealer has escaped assessment, and if with the addition of the turnover which has escaped assessment, the total turnover exceeds the limit of turnover which such officer is competent to assess, the case shall be transferred to the Assistant Commissioner of Commercial Taxes, who shall assess the turnover that has escaped assessment.

RULE- 38

Omitted

PARTV-A

Reduction in the rates of tax and waiver of penalty

RULE 38-A

PROVISIONS RELATING TO DECLARATIONS UNDER SECTION 5A.-

(1)The declaration referred to in the first proviso to sub-section (1) of section 5-A shall be in

Form 37 and Form 37-A.

(2)(a) A registered dealer required to obtain a declaration as specified under the first proviso to sub-section (1) of Section 5-A, shall obtain such blank declaration in

Form 37 prescribed under sub-rule(1) on payment of fifty rupees per book of twenty five forms or two rupees per Form from the assessing authority blank declaration forms prescribed under sub-rule (1) and shall furnish to the selling dealer the original and duplicate portions thereof duly filled in and signed by him or by any responsible person authorised by him in this behalf, and shall retain the triplicate with him.

(b) A Purchasing dealer shall not give a declaration except in the Form 37 obtained by him on application from the Assessing Authority, which is not declared obsolete or invalid under this rule.

(c) A selling dealer shall not accept any declaration except in the Form 37 obtained by the purchasing dealer on application from the Assessing Authority, as aforesaid, which is not declared obsolete or invalid under this rule.

(3)(a) Every dealer who is not required to obtain declaration from the prescribed authority as specified under the first proviso to sub-section (1) of Section 5-A shall issue a declaration in

Form 37-A which is printed in triplicate in black ink on white paper measuring 210 by 297 m.m and serially machine numbered, and shall furnish to the selling dealer the original and duplicate portions thereof duly filled in and signed by him or by any responsible person authorized by him in this behalf, and shall return the triplicate with him.

(b)A dealer issuing a declaration under clause (a) above shall notify in advance the commencement of issue of such declarations to the assessing authority concerned.

(4) A dealer who claims that a sale is liable to tax under Section 5A shall attach to this return of turnover in which that sale is included the portion marked original of the declaration received by him from the purchasing dealer and shall also produce for inspection the portion of it marked duplicate if the assessing authority, in his discretion, directs him so to do:

Provided that in case of delayed receipt of declaration forms, the dealer may submit them at any time before the assessment is made.

(5) Every declaration Form-37 obtained from the Assessing Authority by a dealer or declaration in Form-37A shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of revenue to the State Government, if any, resulting directly or indirectly from such theft or loss.

(6) (a) The account of declaration Forms to be maintained by a dealer as per clause (a) of sub-section (4) of Section 5A shall be in the form of a register in

Form 38 or Form 38-B and a complete and an up-to-date abstract of said accounts shall be furnished by the dealer to his Assessing Authority whenever so required, and in any case, a complete monthly abstract of Part II of Form 38-B shall be furnished by him along with the statement of monthly turnover for each month.

(b) The stock account of the inputs to be maintained by a dealer as per clause (c) of sub-section (4) of sub section (4) of Section 5-A shall be in register in

Form 38A and the dealer shall draw up a complete abstract of the said accounts showing the particulars of opening and closing stock, purchases and consumptions or disposals of each input at the end of every month and year and furnish a copy of the yearly abstract along with the annual return of his turnover for each year.

(c) If any declaration in Form 38 is lost, destroyed or stolen, the dealer shall report the fact to the assessing authority immediately, and as directed by the assessing authority make appropriate entries in the remarks column of the register in Form 38, and take such other steps to issue public notice of the loss, destruction or theft.

(d) Where a blank or duly completed form of declaration in Form 37 or Form 37-A is lost in the custody of either the purchasing dealer or the selling dealer, such purchasing dealer or the selling dealer, as the case may be, shall furnish in respect of every such form an indemnity bond to his assessing authority, for such sum as the assessing authority may, having regard to the circumstances of the case fix :

Provided that where more than one form of declaration is lost, the dealer may furnish one such indemnity bond to cover all the forms of declaration so lost.

(e) Where a duly completed form of declaration furnished by the dealer purchasing the goods has been lost in the custody of the selling dealer, the dealer selling the goods may demand from the dealer who purchased the goods, a duplicate of such form and the same shall be furnished with the following declaration recorded in red ink and signed by the dealer on all the three portions of such form:

"I hereby declare that this is the duplicate of the Declaration Form No.....signed on.....and issued to ..... who is a registered dealer and whose Registration Certificate Number is ..... ."

(7) Any unused declaration forms remaining in stock with a dealer shall be surrendered to the assessing authority on the discontinuance of the business by the dealer or cancellation of his certificate of registration or on his ceasing to be an assessee or consequent upon an order passed by the assessing authority under clause (d) of sub-section (4) of section 5-A.

(8) A dealer to whom a declaration form is issued by the assessing authority shall either directly or through any other person, transfer the same to another person, except as provided in sub-rule (2).

(9) A declaration form in respect of which a report has been received by the assessing authority under clause (c), (d) or (e) of sub-rule (6) shall be deemed to have been declared to be invalid.

(10) The assessing authority shall from time to time publish in the Karnataka Gazette, the particulars of the declaration

form in respect of which a report has been received under clause (c), (d) or (e) of sub-rule (6).

(11) The Commissioner may, by notification, declare that declaration forms of a particular description shall be deemed to be obsolete or invalid with effect from such date as may be specified in such notification.

(12) On the publication of the notification referred to in sub-rule (11), all dealers shall, on or before the date with effect from which the Forms are so declared to be obsolete or invalid, surrender to the Assessing Authority all unused forms of the said description as may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete or invalid :

PROVIDED that new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the Assessing Authority.

RULE 38-B

CONDITIONSFOR REMISSION OF PENALTY.-

In respect of penalty accrued under sub-section (2) of Section 13, in a case, where such penalty is not exceeding five lakh rupees, the Commissioner and in other cases, the Government, shall have power, for reasons to be recorded in writing, to remit the whole or part of such penalty. Provided that no remission shall be made in any case in which the amount of tax finally determined is not paid in full.

PART V-B
Procedure for Recovery of Tax
General Provisions

RULE 38-C

Definitions.-In this Part, unless the context otherwise requires -

(a) "**certificate**" means a certificate received by the Tax Recovery Officer under rule 38D;

(b) "**defaulter**" means the assessee or dealer or any other person mentioned in the certificate;

(c) **"execution**" in relation to a certificate, means recovery of arrears in pursuance of the certificate;

(d) "**movable property**" includes growing crops; and

(e) **"share in a corporation"** includes stock, debentures or bonds;

(f) "**Tax Recovery Officer**" means the assessing authority or any other officer exercising powers under clause (aa) of sub-section (3) of section 13.

RULE 38-D

Issue of Certificate.-

(1)Where an assessee or dealer or any other person is in default or is deemed to be in default in making a payment of tax or any other amount due under the Act, the assessing authority may

Form 40 under his signature specifying the amount of tax and any other amount due from the assessee or dealer or any other person and the Tax Recovery Officer on receipt of such certificate, shall proceed to recover fromsuch assessee, dealer or other person the amount specified therein in accordance with the provisions in this Part.

(2)The assessing authority may issue a certificate under sub-rule (1) notwithstanding that proceedings for recovery of the amount by any other mode has been taken.

RULE 38-E

Issue of Notice.-

When a certificate has been received by the Tax Recovery Officer from the assessing authority for the recovery of arrears, the Tax Recovery Officer shall cause to be served upon the defaulter a notice in

Form 41 requiring the defaulter to pay the amount specified in the certificate within fifteen days from the date of service of the notice and intimating that in default, steps would be taken to realise the amount under this Part.

RULE 38-F

When certificate may be executed.-

No step in execution of a certificate shall be taken until the period of fifteen days has elapsed since the date of the service of the notice required by the preceding rule :

Provided that, if the Tax Recovery Officer is satisfied that the defaulter is likely to cancel, remove or dispose of the whole or any part of such of his movable property as would be liable to attachment or distraint in execution of a decree of a civil court and that the realisation of the amount of the certificate would in consequence be delayed or obstructed, he may at any time for reasons to be recorded in writing, attach or distrain the whole or any part of such property :

Provided further that if the defaulter whose property has been so attached or distrained furnishes security to the satisfaction of the Tax Recovery Officer, such attachment or distraint shall be cancelled from the date on which such security is accepted by the Tax Recovery Officer.

RULE 38-G

MODE OF RECOVERY.-

If the amount mentioned in the notice is not paid within the time specified therein or within such further time as the Tax Recovery Officer may grant in his discretion, the Tax Recovery Officer shall proceed to realise the amount by one or more of the following modes, -

(a) by attachment or distraint and sale of the defaulter's movable property;

(b) by attachment and sale of the defaulter's immovable property.

RULE 38-H

INTEREST, COSTS AND CHARGES RECOVERABLE.-

There shall be recoverable in the proceedings in execution of every certificate, -

(a)interest at the rate of seven per cent per annum from the day commencing after the end of the period specified in Rule 38-E.

(b)all charges incurred in respect of –

(i) the service of notice upon the defaulter to pay the arrears and of warrants and other processes, and

(ii) all other proceedings taken for realising the arrears.

RULE 38-I

PURCHASER'S TITLE.-

(1) Where property is sold in execution of a certificate, there shall vest in the purchaser merely the right, title and interest of the defaulter at the time of the sale, even though the property itself be specified.

(2) Where immovable property is sold in execution of a certificate, and such sale has become absolute, the purchaser's right, title and interest shall be deemed to have vested in him from the time when the property is sold, and not from the time when the sale becomes absolute.

RULE 38-J

SUIT AGAINST PURCHASER NOT MAINTAINABLE ON GROUND OF PURCHASE BEING MADE ON BEHALF OF PLAINTIFF.-

(1) No suit shall be maintained against any person claiming title under a purchase certified by the Tax Recovery Officer in the manner laid down in this Part on the ground that the purchase was made on behalf of the plaintiff or on behalf of someone through whom the plaintiff claims.

(2) Nothing in this rule shall bar a suit to obtain a declaration that name of any purchaser certified as aforesaid was inserted in the certificate fraudulently or without the consent of the real purchaser, or interfere with the right of a third person to proceed against that property, though ostensibly sold to the certified purchaser, on the ground that it is liable to satisfy a claim of such third person against the real owner.

RULE 38-K

DISPOSAL OF PROCEEDS OF EXECUTIONS.-

(1) Wherever assets are realised, by sale or otherwise in execution of a certificate, they shall be disposed of in the following manner, -

(a) there shall first be paid to the assessing authority the costs incurred by him;

(b) there shall, in the next place, be paid to the assessing authority the amount due under the certificate in execution of which the assets were realised;

(c) if there remains a balance after these sums have been paid, there shall be paid to the assessing authority therefrom any other amount recoverable under the procedure provided by the Act and these Rules which may due upon the date upon which the assets were realised; and

(d) the balance (if any) remaining after payment of the amount (if any) referred to in clause (c) shall be paid to the defaulter.

(2) If defaulter disputes any claim made by the assessing authority to receive any amount referred to in clause (c) the Tax Recovery Officer shall determine the dispute.

RULE 38-L

GENERAL BAR TO JURISDICTION OF CIVIL COURT, SAVE WHERE FRAUD ALLEGED.-

Except as otherwise expressly provided in the Act and these Rules every question arising between the assessing authority and the defaulter or their representatives, relating to the execution, discharge or satisfaction of a certificate or relating to the confirmation or setting aside of a sale held in execution of such certificate shall be determined, not by suit, but by the order of the Tax Recovery Officer before whom such question arises :

Provided that a suit may be brought in a civil court in respect of any such question upon the ground of fraud.

RULE 38-M

PROPERTY EXEMPT FROM ATTACHMENT.-

(1) All such property as is by the Code of Civil Procedure, 1908 (5 of 1908), exempted from attachment and sale in execution of a decree of a civil court shall be exempted from attachment or distraint and sale under this Part.

(2) The Tax Recovery Officer's decision as to what property is so entitled to exemption shall be conclusive.

RULE 38-N

INVESTIGATION BY TAX RECOVERY OFFICER.-

(1) Where any claim is preferred to, or any objection is made to the attachment, distraint or sale of any property in execution of a certificate on the ground that such property is not liable to such attachment, distraint or sale, the Tax Recovery Officer shall proceed to investigate the claim or objection :

PROVIDED that no such investigation shall be made where the Tax Recovery Officer considers that the claim or objection was designedly or unnecessarily delayed.

(2) Where the property to which the claim or objection applies has been advertised for sale, the Tax Recovery Officer ordering the sale may postpone it pending the investigation of the claim or objection, upon such terms as to security or otherwise as the Tax Recovery Officer shall deem fit.

(3) The claimant or objector must adduce evidence to show that, -

(a) in the case of immovable property, at the date of the service of notice issued under this Part to pay the arrears, or

(b) in the case of movable property at the date of the distraint or attachment he had some interest in, or was possessed of, the property in question.

(4) Where, upon the said investigation, the Tax Recovery Officer is satisfied that, for the reason stated in the claim or objection, such property was not, at the said date, in the possession of the defaulter or of some person in trust for him or that, being in the possession of the defaulter at the said date, it was so in his possession, not on his own account or as his own property, but on account of or in trust for some other person, or partly on his own account and partly on account of some other person, the Tax Recovery Officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from distraint or attachment or sale.

(5) Where the Tax Recovery Officer is satisfied that the property was, at the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the Tax Recovery Officer shall disallow the claim.

(6) Where a claim or an objection is preferred, the party against whom an order is made may institute a suit in a civil court to establish the right which he claims to the property in dispute, but subject to the result of such suit (if any), the order of the Tax Recovery Officer shall be conclusive.

RULE 38-P

REMOVAL OF ATTACHMENT OR DISTRAINT ON SATISFACTION OR CANCELLATION OF CERTIFICATE.--Where.-

(a) the amount due, with costs and all charges and expenses resulting from the attachment or distraint of any property or incurred in order to hold a sale, are paid to the Tax Recovery Officer, or

(b) the certificate is cancelled,

the attachment or distraint shall be deemed to be withdrawn and in the case of immovable property, the withdrawal shall, if the defaulter so desires, be proclaimed at his expense, and a copy of the proclamation shall be affixed in the manner provided by this part of proclamation of sale of immovable property.

RULE 38-Q

OFFICER ENTITLED TO ATTACH, DISTRAINT AND SELL.-

The attachment or distraint and sale of movable property and the attachment and sale of immovable property shall be made by the Tax Recovery Officer.

RULE 38-R

DEFAULTING PURCHASER ANSWERABLE FOR LOSS ON RESALE.-

Any deficiency of price which may happen on a resale by reason of the purchaser's default, and all expenses attending such resale, shall be certified by the Tax Recovery Officer and shall, at the instance of either the assessing authority or the defaulter, be recoverable from the defaulting purchaser under the procedure provided by this Part :

PROVIDED that no such application shall be entertained unless filed within fifteen days from the date of resale.

RULE 38-S

ADJOURNMENT OR STOPPAGE OF SALE.-

(1) The Tax Recovery Officer may, in his discretion, adjourn any sale hereunder to a specified day and hour.

(2) Where a sale of immovable property is adjourned under sub-rule (1) for a longer period than one calendar month, a fresh proclamation of the sale under this Part shall be made unless the defaulter consents to waive it.

(3) Every sale shall be stopped if, before the lot is knocked down, the arrears and costs (including the costs of the sale) are tendered to the Tax Recovery Officer.

RULE 38-T

PRIVATE ALIENATION TO BE VOID IN CERTAIN CASES.-

(1)Where a notice has been served on a defaulter under Rule 38E, the defaulter or his representative in interest shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Tax Recovery Officer, nor shall any civil court issue any process against such property in execution of a decree for the payment of money.

(2)Where an attachment has been made under this Part, any private transfer or delivery of the property attached or of any interest therein and any payment to the defaulter of any debt, dividend or other moneys contrary to such attachment, shall be void as against all claims enforceable under the attachment.

RULE 38-U

Prohibitionagainst bidding or purchase by officer.-

No officer or other person having any duty to perform in connection with any sale under this Part shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

RULE 38-V

Prohibition against sale on holidays.-

No sale under this Part shall take place on a Sunday or other general holidays recognised by the State Government or any day which has been notified by the State Government to be a local holiday for the area in which the sale is to take place.

RULE 38-W

Assistance by police.-

The Tax Recovery Officer may apply to the officer- in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duties, and the authority to whom such application is made shall depute a sufficient number of Police Officers for furnishing such assistance.

Attachment or distrait and sale of movable property

RULE 38-X

Warrant.-

When any movable property is to be attached or detrained, the Tax Recovery Officer shall prepare a warrant under his signature in From 42 specifying the name of the defaulter and the amount to be realised and cause a copy of the warrant to be served on the defaulter.

RULE 38-Y

Attachment.-

If, after service of the copy of the warrant, the amount is not paid forthwith, the Tax Recovery Officer shall proceed to attach or distrain the movable property of the defaulter.

RULE-38-Z

Property in defaulter's possession.-

Which the property proceeded against is movable property (other than agricultural produce) in the possession of the defaulter, it shall be distrained by actual seizure, and the officer shall keep the property in his own custody or the custody of one of his subordinates and shall be responsible for due custody thereof:

Provided that when the property seized is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, the officer may sell it at once.

RULE 38-AA

Agricultureproduce.-

Where the property proceeded against is agricultural produce, it shall be attached by affixing a copy of the warrant.-

a)Where such produce is growing crop,- on the land on which such crop has grown, or b)Where such produce has been cut or gathered,- on the threshing floor or place for treading out grain or the like, or fodder-stack, on or in which it is deposited.

and other copy on the outer door or on some other conspicuous part of the house in which the defaulter ordinarily resides, or on the outer door or on some other conspicuous part of the house in which he carries on business or personally works for gain, or in which he is known to have last resided or carried on business or personally worked for gain. The produce shall, thereupon, be deemed to have passed into the possession of the Tax Recovery Officer.

RULE 38-AB

Provision as to agricultural produce under attachment.-

(1) Where agricultural produce is distrained, the Tax Recovery Officer shall make such arrangements for the custody, watching, tending, cutting and gathering thereof as he may deem sufficient; and the Assessing Authority shall bear such amount as the Tax Recovery Officer shall require in order to defray the cost of such arrangements.

(2)Subject to such conditions as may be impose by the Tax Recovery Officer in this behalf, either in the order of attachment or in any subsequent order, the defaulter may tend, cut gather and store the produce and do any other act necessary for maturing or preserving it and, if the defaulter fails to do all or any of such acts, any person appointed by the Tax Recovery Officer in this behalf may, subject to the like conditions, do all or

any of such acts, and the costs incurred by such person shall be recoverable from the defaulter as if they were included in the certificate.

(3)Agricultural produce attached as a growing crop shall not be deemed to have ceased to be under attachment or to require re-attachment merely because it has been severed from the soil.

(4)Where an order for the attachment of a growing crop has been made at a considerable time before the crop is likely to be fit to be cut or gathered, the Tax Recovery Officer may suspend the execution of the order for such time as he thinks fit, and may, in his discretion, make a further order prohibiting the removal of the crop pending execution of the order of attachment.

(5)A growing crop which from its nature does not admit of being stored shall not be attached under this Rule at any time less than twenty days before the time at which it is likely to be fit to be cut or gathered.

RULE 38-AC

DEBTS AND SHARES, ETC.-

(1)In the case of -

(a) a debt not secured by a negotiable instrument;

(b) a share in a corporation; or

(c) other movable property not in the possession of the defaulter except property deposited in, or in the custody of, any Court,

Form 43 prohibiting, -

(i) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the further order of the Tax Recovery Officer;

(ii) in the case of a share the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;

(iii) in the case of any other movable property (except as aforesaid) the person in possession of the same from giving it over to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the Tax Recovery Officer, and another copy shall be sent in the case of the debt, to the debtor, in the case of the share, to the proper officer of the corporation and in the case of the other movable property (except as aforesaid) to the person in possession of the same.

(3) A debtor prohibited under clause (i) of sub-rule (1) may pay the amount of his debt to the Tax Recovery Officer and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

RULE 38-AD

ATTACHMENT OF DECREES.-

(1) Where the property proceeded against is a decree of a civil court for the payment of money or for sale in enforcement of a mortgage or charge it shall be attached and attachment shall be made by the issue to the civil court of a notice in

Form 44 requesting the civil court to stay the execution of the decree unless and until -

(i) the Tax Recovery Officer cancels the notice, or

(ii) the Assessing Authority or the defaulter applies to the court receiving such notice to execute the decree.

(2) Where a civil court receives an application under clause (ii) of sub-rule (1), it shall, on the application of the assessing authority or the defaulter and subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908) proceed to execute the attached decree, and apply the net proceeds in satisfaction of the certificate.

(3) The Assessing Authority shall be deemed to be the representative of the holder of the attached decree, and to be entitled to execute such attached decree in any manner lawful for the holder thereof.

RULE 38-AE

SHARE IN MOVABLE PROPERTY.-

Where the property proceeded against consists of the share or interest of the defaulter in movable property belonging to him and another as co-owner, it shall be attached and the attachment shall be made by a notice in

Form 45 to the defaulter prohibiting him from transferring the share or interest or charging it in any way.

RULE 38-AF

ATTACHMENT OF NEGOTIABLE INSTRUMENT.-

Where the property is a negotiable instrument not deposited in a court nor in the custody of a public officer, it shall be distrained by the Tax Recovery Officer.

RULE 38-AG

ATTACHMENT OF PROPERTY IN CUSTODY OF COURTS OR PUBLIC OFFICER.-

Where the property proceeded against is in the custody of any court or public officer, it shall be attached and the attachment shall be made by a notice in

Form 46 to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held subject to the further orders of the Tax Recovery Officer by whom the notice is issued :

PROVIDED that, where such property is in the custody of a court any question of title or priority arising between the assessing authority and any other person, not being the defaulter, claiming to be interested in such property by virtue of any assignment, attachment or otherwise shall be determined by such Court.

RULE38-AH

ATTACHMENT OF PARTNERSHIP PROPERTY.-

(1) Where the property proceeded against consists of an interest of the defaulter being a partner, in the partnership property, the Tax Recovery Officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other persons shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

RULE 38-AI

VALUE OF PROPERTY.-

In the case of distraint, the seizure shall not be excessive, that is to say, the property seized shall, be as nearly as possible proportionate to the amount specified in the warrant.

RULE 38-AJ

INVENTORY.-

In the case of distraint of movable property by actual seizure the Tax Recovery Officer shall, after seizure of the property, prepare an inventory of all the property attached, specifying in it the place where it is lodged or kept and a copy of the inventory shall be delivered to the defaulter.

RULE 38-AK

SEIZURE BETWEEN SUN-RISE AND SUN-SET.-

Attachment by seizure shall be made after sun-rise and before sun-set and not otherwise.

RULE 38-AL

POWER TO BREAK OPEN DOOR, ETC.-

The Tax Recovery Officer may break open any inner or outer door of any building and enter any building in order to seize any movable property if he has reasonable grounds to believe that such building contains movable property liable to seizure under the warrant and he has notified his authority and intention of breaking open if admission is not given. He shall, however, give all reasonable opportunity to women to withdraw.

RULE 38-AM

SALE.-

The Tax Recovery Officer may direct that any movable property attached or distrained under this Part or such portion thereof as may seem necessary to satisfy the certificate shall be sold.

RULE 38-AN

ISSUE OF PROCLAMATION.-

When any sale of movable property is ordered by the Tax Recovery Officer, the Tax Recovery Officer shall issue a proclamation in

Form 47 in the language of the district of the intended sale, specifying the time and place of sale and whether the sale is subject to confirmation or not.

RULE 38-AP

PROCLAMATION HOW MADE.-

(1) Such proclamation shall be made by beat of drum or other customary mode -

(a) in the case of property distrained -

(i) in the village in which other property was seized or if the property was seized in a town or city, then in the locality in which it was seized; and

(ii) at such other place as the Tax Recovery Officer may direct;

(b) in the case of property attached otherwise than distraint in such places, if any, as the Tax Recovery Officer may direct.

(2) A copy of the proclamation shall also be affixed in a conspicuous part of the office of the Tax Recovery Officer.

RULE 38-AQ

SALE AFTER FIFTEEN DAYS.-

Except where the property is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, no sale of movable property under this Part shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days
calculated from the date on which a copy of the sale proclamation was affixed in the office of the Tax Recovery Officer.

RULE 38-AR

SALE OF AGRICULTURAL PRODUCE.-

(1) Where the property to be sold is agricultural produce, the sale shall be held, -

(a) if such produce is a growing crop - on or near the land on which such crop has grown, or

(b) if such produce has been cut or gathered - at or near the threshing floor or place of

treading out grain or the like, or fodder stack, on or in which its deposited :

PROVIDED that the Tax Recovery Officer may direct that the sale to be held at the nearest place of public resort, if he is of opinion that the produce is thereby likely to sell to greater advantage.

(2) Where, on the produce being put up for sale -

(a) a fair price, in the estimation of the Tax Recovery Officer is not offered for it; and

(b) the owner of the produce, or a person authorised to act on his behalf, applies to have the sale postponed till the next day or, if a market is held at the place of sale, the next market day, the sale shall be postponed accordingly, and shall be then completed, whatever price may be offered for the produce.

RULE 38-AS

SPECIAL PROVISIONS RELATING TO GROWING CROPS.-

(1) Where the property to be sold is a growing crop and the crop from its nature admits of being stored but has not yet been stored, the day of the sale shall be so fixed as to admit of the crop being made ready for storing before the arrival of such day, and the sale shall not be held until the crop has been cut or gathered and is ready for storing.

(2) Where the crop from its nature does not admit of being stored or can be sold to a greater advantage in an unripe stage (e.g. as green wheat), it may be sold before it is cut and gathered, and the purchaser shall be entitled to enter on the land, and to do all that is necessary for the purpose of tending or cutting or gathering the crop.

RULE 38-AT

SALE TO BE BY AUCTION.-

The property shall be sold by public auction in one or more lots as the Tax Recovery Officer may consider advisable and if the amount to be realised by sale is satisfied by the sale of a portion of the property the sale shall be immediately stopped with respect to the remainder of the lots.

RULE 38-AU

SALE BY PUBLIC AUCTION.-

(1) Where movable property is sold by public auction, the price of each lot shall be paid at the time of sale or as soon after as the Tax Recovery Officer directs and in default of payment, the property shall forthwith be re-sold.

(2) On payment of the purchase money, the Tax Recovery Officer shall grant a certificate specifying the property purchased, the price paid and the name of the purchaser and the sale shall become absolute.

(3) Where the movable property to be sold is a share in goods belonging to the defaulter and co-owner, and two or more persons, of whom one is such co-owner, respectively bid the same sum for such property or for any lot, the bidding shall be deemed to be the bidding of the co-owner.

RULE 38-AV

IRREGULARITY NOT TO VITIATE SALE, BUT ANY PERSON INJURED MAY SUE.-

No irregularity in publishing or conducting the sale of movable property shall vitiate the sale, but any person sustaining substantial injury by reason of such irregularity at the hands of any other person may institute a suit in a civil court against him for compensation, or (if such other person is the purchaser) for the recovery of the specific property and for compensation in default of such recovery.

RULE 38-AW

NEGOTIABLE INSTRUMENTS AND SHARES IN A CORPORATION.-

Notwithstanding anything contained in this Part, where the property to be sold is a negotiable instrument or a share in a corporation, the Tax Recovery Officer may, instead of selling it by public auction, sell such instrument or share through a broker.

RULE 38-AX

ORDER FOR PAYMENT OF COIN OR CURRENCY NOTES TO THE TAX RECOVERY OFFICER.-

Where the property attached or distrained is current coin or currency notes, the Tax Recovery Officer may, at any time during the continuance of the attachment or distraint direct that such coin or notes, or a part thereof sufficient to satisfy the certificate, be paid over to the Assessing Authority.

Attachment and Sale of Immovable Property

RULE 38-AY

ATTACHMENT.-

Attachment of the immovable property of the defaulter shall be made by an order in

Form 48 prohibiting the defaulter from transferring or charging the property in any way and prohibiting all persons from taking any benefit under such transfer or charge.

RULE 38-AZ

SERVICE OF NOTICE OF ATTACHMENT.-

A copy of the order of attachment shall be served on the defaulter.

RULE 38-BA

PROCLAMATION OF ATTACHMENT.-

The order of attachment shall be proclaimed at some place on or adjacent to the property attached by beat of drum or other customary mode and a copy of the order shall be affixed on a conspicuous part of the property and on the notice board of the office of the Tax Recovery Officer.

RULE 38-BB

ATTACHMENT TO RELATE BACK FROM THE DATE OF SERVICE OF NOTICE.-

Where any immovable property is attached under this Part the attachment shall relate back to, and take effect from date on which the notice to pay the arrears, issued under this Part, was served upon the defaulter.

RULE 38-BC

SALE AND PROCLAMATION OF SALE.-

(1) The Tax Recovery Officer may direct that any immovable property which has been attached or such portion thereof as may seem necessary to satisfy the certificate, shall be sold.

(2) Where any immovable property is ordered to be sold, the Tax Recovery Officer shall cause a proclamation in

Form 47 of the intended sale to be made in the language of the district.

RULE 38-BD

CONTENTS OF PROCLAMATION.-

A proclamation of sale of immovable property shall be drawn after notice to the defaulter, and shall state the time and place of sale and shall specify, as fairly and accurately as possible, -

(a) the property to be sold;

(b) the revenue, if any, assessed upon the property or any part thereof;

(c) the amount for the recovery of which the sale is ordered; and

(d) any other thing which the Tax Recovery Officer considers is material for a purchaser to know, in order to judge the nature and value of property.

RULE 38-BE

MODE OF MAKING PROCLAMATION.-

(1) Every proclamation for the sale of immovable property shall be made at some place on or near such property by beat of drum or other customary mode, and a copy of proclamation shall be affixed on a conspicuous part of the property and also upon a conspicuous part of the office of the Tax Recovery Officer.

(2) Where the Tax Recovery Officer so directs, such proclamation shall also be published in the Official Gazette or in a local newspaper, or in both; and the cost of such publication shall be deemed to be costs of the sale.

(3) Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Tax Recovery Officer, otherwise be given.

RULE 38-BF

TIME OF SALE.-

No sale of immovable property under this Schedule shall, without the consent in writing of the defaulter, take place until after the expiration of at least thirty days calculated from the date on which a copy of the proclamation of the sale has been affixed on the property or in the office of the Tax Recovery Officer whichever is later.

RULE 38-BG

SALE TO BE BY AUCTION.-

The sale shall be by public auction to the highest bidder and shall be subject to confirmation by the Tax Recovery Officer.

RULE 38-BH

DEPOSIT BY PURCHASER AND RE-SALE IN DEFAULT.-

(1) On every sale of immovable property, the person declared to be purchaser shall pay, immediately after such declaration, a deposit of twenty-five per cent. of the amount of his purchase money, to the Tax Recovery Officer and in default of such deposit, the property shall forthwith be resold.

(2) The full amount of purchase money payable shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day from the date of the sale of the property.

RULE 38-BI

PROCEDURE INDEFAULT OF PAYMENT.-

In default of payment within the period mentioned in the preceding rule, the deposit may, if the Tax Recovery Officer thinks fit, after defraying the expenses of the sale, be forfeited to the government and the property shall be

resold and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

RULE 38-BJ

AUTHORITY TO BID

All persons bidding at the sale shall be required to declare if they are bidding on their own behalf or on behalf of their principals. In the latter case, they shall be required to deposit their authority, and in default their bids shall be rejected.

RULE 38-BK

APPLICATION TO SET ASIDE SALE OF IMMOVABLE PROPERTY ON DEPOSIT.-

(1) Where immovable property has been sold in execution of a certificate, the defaulter, or any person whose interests are affected by the sale, may at any time within thirty days from the date of the sale, apply to the Tax Recovery Officer to set aside the sale on his depositing, -

(a) for payment to the assessing authority, the amount specified in the proclamation of sale as that for the recovery of which the sale was ordered, with interest thereon at the rate of six per cent per annum calculated from the date of the proclamation of sale to the date when the deposit is made; and

(b) for payment to the purchaser, as penalty, a sum equal to five per cent of the purchase money but not less than one rupee.

(2) Where a person makes an application under Rule 38BL for setting aside the sale of his immovable property, he shall not, unless he withdraws application, be entitled to make or prosecute an application under this rule.

RULE 38-BL

APPLICATION TO SET ASIDE SALE OF IMMOVABLE PROPERTY ON GROUND OF NON-SERVICE OF NOTICE OR IRREGULARITY.-

Where immovable property has been sold in execution of a certificate, the assessing authority, the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Tax Recovery Officer to set aside the sale of the immovable property on the ground that notice was not served on the defaulter to pay the arrears as required by this Part or on the ground of a material irregularity in publishing or conducting the sale :

PROVIDED that, -

(a) no sale shall be set aside on any such ground unless the Tax Recovery Officer is satisfied that the applicant has sustained substantial injury by reason of the non-service or irregularity; and

(b) an application made by defaulter under this Rules shall be disallowed unless the applicant deposits the amount recoverable from him in execution of the certificate.

RULE 38-BM

SETTING ASIDE SALE WHERE DEFAULTER HAS NO SALEABLE INTEREST.-

At any time within thirty days of the sale, the purchaser may apply to the Tax Recovery Officer to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

RULE 38-BN

CONFIRMATION OF SALE.-

(1) Where no application is made for setting aside the sale under the foregoing Rules or where such an application is made and disallowed by the Tax Recovery Officer, the Tax Recovery Officer shall (if the full amount of the purchase money has been paid) make an order confirming the sale; and thereupon the sale shall become absolute.

(2) Where such application is made and allowed and where, in the case of an application made to set aside the sale on deposit of the amount and penalty and charges, the deposit is made within thirty days from the date of the sale, the Tax Recovery Officer shall make an order setting aside the sale :

Provided that no order shall be made unless notice of the application has been given to the persons affected thereby.

RULE 38-BO

RETURN OF PURCHASE MONEY IN CERTAIN CASES.-

When a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited for payment to the purchaser, and such interest as the Tax Recovery Officer may allow, shall be paid to the purchaser.

RULE 38-BP

SALE CERTIFICATE.-

(1) Where a sale of immovable property has become absolute, the Tax Recovery Officer shall grant a certificate in

Form 49 specifying the property sold, and the name of the person who at the time of sale is declared to be the purchaser.

(2) Such certificate shall state the date on which the sale became absolute.

RULE 38-BQ

POSTPONEMENT OF SALE TO ENABLE DEFAULTER TO RAISE AMOUNT DUE UNDER CERTIFICATE.-

(1) Where an order for the sale of immovable property has been made, if the defaulter can satisfy the Tax Recovery Officer that there is reason to believe that the amount of the certificate may be raised by the mortgage or lease or private sale of such property, or some part thereof, or of any other immovable property of the defaulter, the Tax Recovery Officer may, on his application, postpone the sale of the property comprised in the order for sale, on such terms and for such period as he thinks proper, to enable him to raise the amount.

(2) In such case, the Tax Recovery Officer shall grant a certificate to the defaulter, authorising him, within a period to be mentioned therein, and notwithstanding anything contained in this Part, to make the proposed mortgage, lease or sale :

Provided that all moneys payable under such mortgage, lease or sale shall be paid, not to the defaulter, but to the Tax Recovery Officer.

Provided also that no mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Tax Recovery Officer.

RULE 38-BR

FRESH PROCLAMATION BEFORE RESALE.-

Every resale of immovable property, in default of payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period hereinbefore provided for the sale.

RULE 38-BS

BID OF CO-SHARER TO HAVE PREFERENCE.-

When the property sold in a share of undivided immovable property, and two or more persons, of whom one is a co-sharer, respectively bid the same sum of such property or for any lot, the bid shall be deemed to be the bid of the co-sharer.

RULE 38-BT

POWER TO TAKE EVIDENCE.-

Every Tax Recovery Officer or other acting under this Part shall have the powers of civil court while trying a suit for the purpose of receiving evidence, administering oaths, enforcing the attendance of witness and compelling the production of documents.

RULE 38-BU

APPEALS.-

(1) An appeal from any original order passed by the Tax Recovery Officer under this Part not being an order which is conclusive, shall lie.-

(a) in the case of a Tax Recovery Officer, being the assessing authority to the authority to which appeals lie against the orders of the assessing authority under section 20; and

(b) in any other case, to the Assessing Authority.

(2)Every appeal under this rule must be presented within thirty days from the date of the order appealed against.

(3)Pending the decision of any appeal, execution of the certificate may be stayed if the appellate authority so directs, but not otherwise.

RULE38-BV

REVIEW

Any order passed under this Part may, after notice to all persons interested, be reviewed by the officer who made the order, or by his successor in-office, on account of any mistake apparent from the record.

RULE 38-BW

RECOVERY FROM SURETY.-

Where any person has under this Part become surety for the amount due by the defaulter, he may be proceeded against under this Part as if he were the defaulter.

RULE 38-BX

SAVING REGARDING CHARGE.-

Nothing in this Part shall affect any provision of the Act where under the tax is a first charge upon any asset.

RULE 38-BY

RECOVERY FROM CERTAIN PERSONS.-

(1) The provisions of the Act and Rules made thereunder relating to recovery of tax, penalty and any other amount due under the Act including the provisions of sub-section (2) of section 13 shall apply to payment and recovery of tax assessed and penalty levied under section 28-AA.

Form 6, the officer-in-charge of any checkpost shall without prejudice to other modes of recovery, detain any goods vehicle belonging to such defaulter upon its entry into the State.

(3) The officer-in-charge of the checkpost shall release the vehicle detained upon production of proof of payment of the tax or penalty or both, as the case may be, due by the defaulter.

(4) Where the tax or the penalty or both, as the case may be, are not paid by such defaulter within ten days from the date of detention of the vehicle, the officer-in-charge of the checkpost may after giving a notice of not less than fifteen days to the defaulter dispose of the vehicle in public auction and adjust the sale proceeds towards the tax and penalty. If the sale proceeds are more than the tax and penalty, the excess amount shall, after deducting the charges incurred for the sale, be refunded to the defaulter.

PART VI

Miscellaneous

RULE-39

[REFUNDS AND PAYMENT OF INTEREST.]-

(1) Every Assessing Authority or any officer authorised by the State Government shall, if it is satisfied that any refund or any interest under section 13-A is due to a dealer under the Act, record an order sanctioning such refund or such payment of interest and communicate the order of the dealer concerned.

(2) When an order for refund or payment of interest, has been passed as above, the Assessing Authority or any officer authorised by the State Government shall issue to the dealer a refund payment order in

Form 24 or interest payment order in Form 24-A or a Refund Adjustment Order in Form 25 or Interest Adjustment Order in Form 25-A as may be appropriate to his case.

(3) Where a refund or interest payment order is issued, the Assessing Authority or any officer authorised by the State Government as the case may be, shall simultaneously send an advice in duplicate to the treasury officer concerned or, in place where the cash transactions of the Government are handled by the Reserve Bank or any of its agency Banks, to the officer-in-charge of such Bank where the payment of the refunds or interest is to be made.

RULE 39-A

REFUND OF TAX PAID IN RESPECT OF CERTAIN DECLARED GOODS.-

(1)The tax levied under sub-section (4) of Section 5 in respect of the sale or purchase inside the State of any goods specified therein shall, if such goods are sold in the course of inter-State trade and commerce, be refunded in the manner and subject to the conditions prescribed in the rule to the dealer who has made the inter-State sale.

Provided that a dealer eligible for reimbursement of tax paid by him on purchase of copra as a first dealer in the State under sub-section (4) of Section 5 shall be permitted to adjust the said amount towards the amount of tax payable by him for any month or year, under the Act or the Central Sales Tax Act, 1956 (Central Act 74 of 1956), on the basis of the statement or annual return submitted for such month or year, notwithstanding the eligibility of the dealer to claim refund of any un-adjusted amount, under this rule;

Provided that the Assessing Authority may after giving the dealer a reasonable opportunity of being heard, reject any claim for reimbursement by way of adjustment, if the statement filed appears to involve any mistake apparent on record or appears to be incorrect or incomplete based on any information available on record:

Provided further that the Assessing Authority may after giving the dealer a reasonable opportunity of being heard, withdraw any reimbursement allowed if it has reason to believe that it has been wrongly allowed.

(2) Every dealer who is entitled to a refund of tax under sub-rule (1) shall make an application to the assessing authority in

Form 4-A.

(3) On receipt of an application under sub-rule (2) the assessing authority shall, if it is satisfied after such scrutiny of the accounts and after such inquiry as it considers necessary that the claim for refund is admissible, pass an order sanctioning such refund and communicate the order to the applicant.

(4) The refund shall be made in the manner specified in sub-rule (2) of rule 39.

(5) Omitted

RULE 39-B

Omitted

RULE 40

NOTICE REGARDING ENTERING INTO PARTNERSHIP OR DISSOLUTION OF PARTNERSHIP.-

(1) If a dealer enters into partnership in regard to his business, he shall report the fact to the assessing authority concerned within 15 days of his entering into such partnership. The dealer and the partner shall jointly and severally be responsible for the payment of the tax leviable under the Act.

(2) If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the assessing authority concerned within 15 days of such dissolution.

RULE 41

NOTICE OF DISCONTINUANCE OF BUSINESS OR CHANGE OF PLACE OF BUSINESS.-

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, his legal representative shall notify the fact to the Assessing Authority concerned within 30 days thereafter.

RULE- 42

LIABILITY TO TAX OF A LEGAL REPRESENTATIVE.-

(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 deceased shall, in respect of such business, be liable to submit the returns due under these rules, and to assessment under section 5 or 6 and to pay out of the estate of the deceased dealer the tax and/or any penalty assessed or levied, as the case may be, as payable by the deceased dealer.

(2) The provisions relating to appeals and revisions shall be applicable to assessment 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.

RULE- 43

LIABILITY FOR PAYMENT OF TAX AND PENALTY IN RESPECT OF A FIRM, ETC., DISCONTINUED OR DISSOLVED.-

(1) When any business carried on by a firm, a Hindu undivided family or an association has been discontinued or dissolved, every person who was at the time of such discontinuance or dissolution a partner of such firm or Hindu undivided family or association, shall be jointly and severally liable to assessment under Section 5 or 6 and for payment of the tax assessed and/or penalty levied.

(2) Where any Hindu undivided family, firm or other association of persons is partitioned, dissolved or discontinued, notice, summons or orders issued under the Act or these rules may be served on any member of the Hindu undivided family or any person who was a partner (not being a minor) or member of the association, as the case may be, immediately before such partition, dissolution or discontinuance.

RULE- 44

LIABILITY TO TAX OF GUARDIAN, TRUSTEES, AGENTS, ETC.-

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 the turnover of the said business be liable to submit the returns due under these rules and to assessment under Section 5 or 6. The tax and/or any penalty leviable shall be levied upon and be 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 be 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 these rules shall apply accordingly.

RULE- 45

LIABILITY TO TAX OF MANAGERS, RECEIVERS, ETC.-

If the estate or any portion thereof of a dealer owning business in respect of which tax is payable under this Act, is under the control of the Court of Wards, the Administrator General, the Official Trustee or any Receiver or Manager (including any person whatever his designation who in fact manages the business on behalf of the dealer) appointed by or 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 section 5 or 6. The tax and/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 leviable upon and recoverable from the dealer if he were conducting the business himself and all the provisions of the Act and these rules shall apply accordingly.

RULE- 46

DECLARATION TO BE GIVEN IN CERTAIN CASES.-

Every dealer liable for registration under section 10,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 ninety days from the date on which he becomes liable for registration under section 10, send to the Registering Authority a declaration in

Form 26, 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.

RULE 46-A

DEALERS TO EXHIBIT NAME BOARDS.-

(1) Every dealer liable for registration under section 10 shall exhibit at the entrance to his place of business, including branches and godowns, a name board showing the name of the dealer or the trade name with full address.

(2) The name board to be displayed under sub-rule (1) shall be in Kannada.

RULE 46-B

NOTICE TO BE DISPLAYED AT A CONSPICUOUS PLACE OF BUSINESS.-

(1) The government or the Commissioner of Commercial Taxes may by notification published in the Official Gazette require all dealers or any class thereof specified in such notification to display at a conspicuous place in the premises of their place of business in such a manner as to be within the view of the customers -

(a) a notice containing a request to the customers to insist upon the issue of a cash memo sale bill in respect of items bought by them; and

(b) a notice containing the list of items available for sale together with the rates of sale tax and surcharge applicable to each such item.

(2) The notices to be displayed under sub-rule (1) and the letters/digits to be written therein shall be in Kannada and English or such other language as is predominantly spoken in the local area and shall be in such form and conform to such specifications as may be mentioned in the notification issued under the said sub-rule.

(3) Every dealer to whom a notification under sub-rule (1) applies shall be responsible to keep the notice referred to under clause (b) of sub-rule (1) of this rule up to date in accordance with the rates of sales tax and surcharge that may be in force from time to time.

(4) Any dealer who fails to comply with the requirements of a notification issued under sub-rule (1) shall on conviction by a Magistrate of the First Class be punishable with fine of rupees one hundred and where the non-compliance is a continuing one, with a further fine of rupees ten, for every day after the first, during which the non-compliance continues.

(5) An offence under this rule may be compounded by an officer not lower in rank than a Commercial Tax Officer for a sum of rupees two hundred and fifty, provided that the non-compliance with the requirements of a notification issued under sub-rule (1) has first been rectified.

RULE 47

TAKING OF EVIDENCE.-

An officer of the Commercial Taxes Department not lower in rank than a Commercial Tax Officer may require any person whose evidence he considers necessary for the purpose of any enquiry under the Act or these Rules to appear before him and give evidence and may examine such person on oath/affirmation.

RULE 48

POWERS OF CERTAIN OFFICERS TO SUMMON PERSONS TO GIVE EVIDENCE.-

An officer of the Commercial Taxes Department not below the rank of a Commercial Tax Officer shall have all the powers conferred on a Court by the Code of Civil Procedure, 1908 (Central Act V of 1908), for the purpose of securing attendance of persons or the production of the documents.

RULE- 49

Form of summons.-

Any officer of the Commercial Taxes Department not below the rank of a Commercial Tax Officer may issue a summons in

Form 27 for the production of any document or the appearance of any person.

RULE- 50

POWERS OF APPELLATE AND REVISIONAL AUTHORITY.-

The powers conferred on the officers of the Commercial Taxes Department by Rules 47 to 49 may also be exercised by an Appellate or Revising Authority or by the Appellate Tribunal.

RULE- 51

TRAVELLING ALLOWANCE.-

A person appearing before an officer of the Commercial Tax Department not lower in rank than a Commercial Tax Officer or before an Appellate or Revising Authority to give evidence in an inquiry under the Act or these rules shall be paid travelling allowances and batta at such rate as may be fixed by the State Government from time to time.

RULE 51-A

OMITTED

RULE 52

Under-valuation of goods and power to purchase.-

Exercise of the powers under rule sub-section (1) of Section 28-AAA shall be subject to the control and direction of the Joint Commissioner and the Commissioner.

RULE 53

SERVICE OF NOTICES, ETC.-

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

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

(b) if such dealer or licensee 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 some adult member of his family; or

(c) if the address of such dealer or licensee is known to the assessing or licensing authority by sending it to him by registered post; or

(d) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence.

RULE 53-A

FEE FOR GRANT OF COPIES.-

The fee payable for the grant of certified copies of any document under the Act, or these rules, shall befive per page which shall be paid in cash:

Provided that one certified copy of an order of assessment passed under the Act required by the assessee shall be supplied to him free of cost on his making an application for the certified copy within a period of Fifteen days from the date on which the notice of assessment was served on him.

RULE 53-B

FEE FOR CLARIFICATION OF RATE OF TAX.-

(1) The fee payable for seeking clarification under sub-section (2) of section 3-A of the Act, shall be Five hundred rupees.

(2) The fee specified in sub-rule (1) shall be paid by way of crossed demand draft in favour of the Commissioner of Commercial Taxes in Karnataka, Bangalore.

RULE- 54

PARTICULARS TO BE FURNISHED BY BANKS, CLEARING HOUSES AND OTHERS.-

(1) Every Bank including any branch of a Bank in the State shall, if so required by an officer not below the rank of an (Commercial Tax Officer), furnish any such particulars, as he may require in respect of the transactions of any dealer with such bank (including copies of statement of profit and loss account, trading account, balance sheet and stock inventory, if any, filed by the dealer with such bank).

(2) Every person who during the course of his business handles, possesses or manufactures, any goods liable to tax under the Act, shall, if so required by an officer not below the rank of an (Commercial Tax Officer) furnish any such particulars as he may require in respect of the transaction of any dealer so far as it relates to the goods handled, possessed or manufactured by him for or on behalf of such dealer.

RULE 54-A

Information to be furnished by transporter, etc.-

(1)A person or an or an agency or any other transporter required to furnish information under sub-section(1) of Section 28-B shall furnish such information in Form 36,

(2)Any officer requiring any person or an agency or any other transporter to produce before him the accounts and other documents or to furnish any information relating to the taxable goods cleared, forwarded, transported or shipped under Section 28-B shall serve upon such person or agency or transporter a notice in

Form 36-A.

RULE 54-B

FURNISHING DOCUMENTS UNDER SECTION 28-C.-

Omitted

RULE 54-C

DECLARATION OF BUSINESS PLACES UNDER SECTION 28-B.-

Omitted

RULE 55

COMPOSITION OF OFFENCE.-

The following authorities may exercise the powers specified in section 31, -

(a) The Commercial Tax Officers, Assistant Commissioners of Commercial Taxes and Deputy Commissioners subject to the control and direction of the Joint Commissioner of Commercial Taxes and Commissioner of Commercial Taxes; and

(b) The Joint Commissioner of Commercial Taxes subject to the control and direction of the Commissioner of Commercial Taxes.

RULE - 56

PROVISIONS RELATING TO AN ACCOUNTANT OR SALES TAX PRACTITIONER.-

(1)An Accountant competent to appear before any authority under clause (c) of section 36 shall be a person possessing the qualifications of an auditor of a company in the State of Karnataka referred to in section 226 of the Companies Act, 1956 (Central Act 1 of 1956).

(2) (a) An application in Form 29, along with the treasury receipt in support of having paid an enrolment fee of two hundred rupees, may be made to the Commissioner of Commercial Taxes for enrolment as a sales tax practitioner by any person who satisfies any of the conditions specified below, namely :

(i) that before the 1st day of October, 1957, he had appeared before any authority under any Act repealed by section 40, for not less than two years on behalf of assessees or licensees otherwise than in the capacity of an employee or relative of such assessees or licensees, in proceedings under the said Act; or

(ii) that he is a retired officer of the Commercial Tax Department of the Government of Karnataka or any other State Government, who during his service under the government had worked in a post not lower in rank than that of an assessing authority for a period of not less than two years; or

(iii) that he has passed :-

(a) a degree examination in Commerce, Law, Banking including Higher Auditing, Corporate Secretaryship or Business Administration or Business Management of any Indian University established by any law for the time being in force; or

(b) a degree examination of any foreign University recognised by any Indian University as equivalent of a degree examination mentioned in clause (a); or

(c) any other examination notified by the government for this purpose; or

A. Accountancy Examinations .-

1. Government diploma in accountancy examination conducted by the Accountancy Diploma Board, Bombay;

2. Diploma in commerce issued under the authority of the government concerned in the States of Tamil Nadu, Andhra Pradesh, West Bengal, Punjab or Karnataka or in the Union Territory of Delhi;

3. The first examination conducted by the Central Government under the Auditor's Certificate Rules, 1932;

4. Final examination conducted by the Association of Corporate Accountants, London.;

5. The Bombay Government Diploma in Commerce, provided that the holder of the diploma took accountancy as the optional subject for the diploma course and has also passed the matriculation examination of a recognised University or an equivalent examination;

6. The diploma in accountancy awarded by the Sydenham College of Commerce and Economic, Bombay, provided the holder of the diploma has passed the matriculation examination of a recognised university or an equivalent examination.

7. Senior All India Diploma in Commerce awarded by the All Indian Board of Technical Studies in Commerce and Business Administration of the All India Council for Technical Education,
Government of India, Education Department, New Delhi, provided that the holder of the diploma took "Advanced Accountancy and Auditing" as his optional subject for the diploma course.

8. Diploma in Accountancy and Taxation awarded by the Department of Vocational Education, Government of Karnataka.

9. Final examination conducted by the Institute of Cost and Works Accounts of India, Calcutta.

B. Educational Qualifications -

(a) A Degree in Commerce, Law, Economics or Banking including Higher Auditing conferred by any of the following Universities.

1. Any university established by any law for the time being in force in India.

2. Rangoon University.

3. The University of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield or Wales;

4. Scottish universities - The universities of Aberdeen, Edinburgh, Glasgow, or St. Andrews in Scotland.

5. Irish universities - The universities of Dublin Trinity College and the Queen's University, Belfast.

6. Pakistan universities - any Pakistani university established by any law for the time being in force.

(b) On receipt of the application referred to in clause (a) the Commissioner of Commercial Taxes shall, after making such enquiries as he considers necessary, enrol the applicant as a Sales Tax Practitioner :

Provided that in the case of an applicant being a retired officer of the Commercial Tax Department, the Commissioner may place such restrictions as he thinks fit, regarding the areas in which such applicant may practise as a sales tax practitioner till the expiry of a period of five years from the date of his retirement.

(c) The enrolment made under clause (b) shall be valid until it is cancelled.

iv, that he has passed any degree examination of a Indian University and has also acquired any of the following educational qualifications, namely:-

(a)The National Diploma in Commerce awarded by the All India Council for Technical Education under the Ministry of Education, New Delhi or a Diploma in Commerce issued under the authority of the Government of India or the Government of any Union Territory in India, provided that the Diploma Holder has taken advanced accountancy and Auditing as an elective subject for the Diploma Examination;

(b)Government Diploma in Company Secretaryship awarded by the Department of Company Affairs under the Ministry of Industrial Development and Company Affairs, New Delhi;

(c)Diploma in Accountancy and Taxation awarded by the Department of Vocational Education, Government of Karnataka or a Diploma in Accountancy issued under the Authority of the Government of India, or the Government of any Union Territory of India;

(d)Any other examination notified by Government for this purpose; or

(v)that he has passed the examination of the Institute of Cost and Works Accounts of India, constituted under the Cost and Works Accounts Act, 1959, (Central Act XXIII of 1959); or

(vi) that he has passed final examinati y Secretaries of India, New Delhi;

Provided that persons who are enrolled as Sales Tax Practitioners immediately prior to the commencement of the Karnataka Sales Tax (Amendment) Rules 1991 shall, unless their names are removed from the list referred to in sub-rule (5) be eligible to practice as Sales Tax Practitioners.

(3) If any sales tax practitioner is found guilty of misconduct in connection with any sales tax proceeding, the Commissioner, may, by order, direct that he shall thenceforth be disqualified for profession under section 36 :

Provided that no such direction shall be made in respect of any sales tax practitioner unless he is given a reasonable opportunity of being heard.

(4) Any person whose application for enrolment made under sub-rule (2) has been rejected and any sales tax practitioner against whom an order under sub-rule (3) is made, may, within 30 days from the date of receipt of the order of rejection or the order under sub-rule (3), as the case may be, appeal to the State Government against such order.

(5) The Commissioner of Commercial Taxes shall maintain the list of Sales Tax Practitioners enrolled under sub-rule (2) in

Form 28. The Commissioner shall make such amendments in the list as may be necessary from time to time, by reason of any change of address or death of any practitioner and he shall also remove from the list the name of any sales tax practitioner against

whom an order under sub-rule (3) is passed but shall re-enter the name of such practitioner if the order under sub-rule (3) is cancelled by the State Government under sub-rule (4).

(1)[Omitted.]

RULE- 57

CONDITIONS FOR PURPOSES OF APPEARANCE UNDER CLAUSE (C) OF SECTION 36.-

(1) No person shall be eligible as a sales tax practitioner to attend before any authority in connection with any proceeding under the Act on behalf of any dealer or person unless his name has been entered in the list maintained by the Commissioner under sub-rule (5) of Rule 56.

(2) An Accountant or a Sales Tax Practitioner attending on behalf of a dealer or a person in any proceeding under the Act before any authority shall produce before such authority an authorisation given by the dealer or person in

Form 30.

RULE -58

AUTHORISATION OF AGENT TO CONTINUE.-

An authorisation given to an agent shall continue to be valid for the purpose of appearance in an appeal against, or application for revision of, any order passed in the proceedings in respect of which such authorisation was given :

Provided that a separate authorisation shall be necessary for appearance in proceedings relating to each separate period for which an order of assessment is to be made or has been made under the Act.

RULE - 59

TRANSFER OF CASES PENDING BEFORE ASSESSING AUTHORITY.-

(1)The Commissioner may, by order in writing at any time, transfer any case pending before an assessing authority to another assessing authority and the authority to which the case is so transferred may proceed either de novo or from the stage at which it was transferred.

(2) Where a case pending before an assessing authority is transferred to another assessing authority under sub-rule (1), the assessing authority, to which the case is so transferred shall, notwithstanding anything contained in these rules or any notification under clause (f) of section 2(1), have the same powers and perform the same duties as those respectively conferred and imposed upon the Assessing Authority from which the case was so transferred.

RULE 60

FORM OF CHEQUE.-

Where any payment by cheque is permitted by these rules made under the Act, the cheque shall be such as under the Karnataka Financial Code is receivable by a government treasury concerned.

RULE 60-A

Method of payment of money into Treasury or Bank.-

(1)The tax or licence fee or other miscellaneous amounts payable under the Act or these Rules shall be paid by the dealer.-

(i) By money order or in cash to the Assessing Authority; or By
(ii) remittance into the Government Treasury through the Sales Tax Challan in Form No.33;or
(iii) By crossed cheque, crossed demand draft or postal order in favour of the Assessing Authority; or
(iv) Where the amount does not exceed five thousand rupees, to the Commercial Tax Inspector; or
(v) Where the amount does not exceed one thousand rupees, to the Bill Collector of the Commercial Taxes Department:

Provided that the tax, penalty or any other amount payable under the Act or these rules by a dealer doing business in liquor shall be paid.-

(i) by crossed demand draft or pay order in favour of the assessing authority; or by
(ii) remittance into the Government Treasury through sales tax challan in Form. No.33; or
(iii) where the amount does not exceed five thousand rupees in cash to the Assessing Authority or the Commercial Tax Inspector.

(1-A) If a cheque sent by a dealer towards payment of tax or other amount due under the Act or these Rules is dishonoured for ant of adequate financial cover, the dealer shall not thereafter be

permitted to make payment by means of a cheque for such time as the Assessing Authority or registering Authority or any other Authority concerned, in its discretion specifies:

Provided that before taking action under sub-rule (1-A) the Authority concerned shall give to the dealer a reasonable opportunity to show cause against such action.

(2) Every payment made under the Act or under these Rules into a Government Treasury or the State Bank of India, or the Reserve Bank of India [or any other Scheduled Bank as may be specified by the Commissioner], shall be accompanied by a Challan in Form. No.33. The Challan

Form may be obtained from any Government Treasury or at the office of any [Assessing Authority.

(3)Challans shall be filled up in triplicate. The copies marked ‘’original’’ and ‘’duplicate’’ shall be returned to the dealer duly receipted as proof of payments, of which the copy marked ‘’duplicate’’ shall be attached by him to the return or statement to be submitted to the Assessing Authority. The third copy marked ‘’triplicate’’ shall be retained by the Treasury.

RULE 60-B

FORMS, REGISTERS, ETC.-

(1)All entries in all forms, registers and other documents prescribed by the Act or these rules shall be made in ink.

Provided that where such forms, registers or documents are not filled or written or maintained manually, they shall be attested by the duly authorised person in ink wherever required.

(2)The registers and other documents maintained shall be machine numbered:

Provided that wherever the registers and other documents are maintained by means of a computer or any other similar mechanical device, the dealer shall maintain copies of such registers and other documents printed on a monthly basis.

(3)No entry in such forms, registers and other documents shall be erased, effaced or overwritten, incorrect entries shall be scored out under attestation and correct entry shall be recorded.

Provided that wherever the registers and other documents are maintained by means of a computer or any other similar mechanical device, the dealer shall also maintain a record of correction or change of any entry.

RULE- 61

PENALTY.-

Whoever commits a breach of any of the following rules, namely rules 9(8), 9(10), 23-B, 23-D, 23-E, 24, 26, 27, 27A, 40, 41, 43, 46, 46A and 60B shall on conviction by a Magistrate of the First Class be punishable with fine which may extend to one thousand rupees and, where the breach is continuing one, with further fine which may extend to fifty rupees for every day after the first during which the breach continues:

Provided that no act or omission on the part of any person before the publication of these

RULE 61-A

Penalty for failure to issue prescribed declarations.-

(1)Every registered dealer having sold goods to or having purchased goods from another registered dealer in the State, shall issue the declarations or the certificate mentioned below as required of him as a selling dealer or a purchasing dealer, within one month but not later than three months from the date of the relevant sale or purchase, as the case may be (a)Declaration in

Form 32-B prescribed in rule 6-A;
(b)Declaration in Form 32 prescribed in sub-rule (9) of rule 26;
(c)Declaration in Form 37 prescribed in sub-rule (1) of Rule 38-A;
(d)Certificate in Form H prescribed in rule 6 (aaaa) of the Central Sales Tax (Karnataka) Rule,1957.

(2)Any dealer who defaults in issuing the declaration or certificate as required by sub-rule (1) shall be liable to be proceeded against by the affected purchasing dealer or the selling dealer and upon conviction by a Magistrate or First Class be punishable with a fine which may extend to five thousand rupees and where the default is continuing, with a further fine

which may extend to one hundred rupees for every day after the first during which the default continues:

Provided that no act or omission on the part of any dealer before the publication of these rules in the Official Gazette shall be punishable as an offence under this rule.

RULE - 62

FORM TO BE USED.-

Where a form has been prescribed by the rules for keeping or maintaining of any accounts or for submission of any returns or any statement, only the appropriate form prescribed by these rules shall be used for the purpose.

RULE- 63

TERM OF OFFICE AND CONDITIONS OF SERVICE OF CHAIRMAN AND OFFICIAL MEMBER.-

The Chairman and the Official Member of the Tribunal shall hold office during the pleasure of the State Government, and their pay, allowances, and other conditions of service shall be the same as are applicable to them as District Judge, and as an Officer of the Commercial Taxes Department, as the case may be.

RULE- 64

OMITTED

FORMS

FORM 1

(See Rule 9 of the KST Rules, 1957 and Rule 4 of the KTEG Rules, 1979)

Application for Grant of Certificate of Registration as a Dealer

To,

The Registering Authority

……..

…… I, …….Son/Daughter /wife and ……behalf of the dealer carrying on business whose particulars are given below hereby apply for registration under Section 10 of the Karnataka Sales Tax Act, 1957 and Section 4 of the KTEG Act.1979.

1.Name and full postal address of the dealer with trade name and Telephone number :

2.Name and address of the person applying for registration and his/her status :

3.Details of branches, godowns, sales outlets within the State of Karnataka with full address and Telephone number. :

4.Details of branches ,godowns, sales outlets outside the State of Karnataka, with full address and Telephone numbers :

5.**Status of business :**

1.Proprietory,
2.Partnership,
3.Private Limited,
4.Public Limited,
5.Public sector undertaking,
6.Government company,
7.Statutory body,
8.Co-operative society,
9.Trust,
10.HUF,
11.Manager/Agent of Non-resident dealer,
12.Casual trader,
13.Other (specify)

6.**Business Category :**

1.Manufacturer,
2.Distributor,
3.Agency,
4.Wholesaler,
5.Retailer,
6.Auctioner,
7.Contractor,
8.Lessee,
9.Hire Purchaser.

7.**Category of Industries:-**

; 1.Mega scale,
2.Large scale,
3. Medium scale,
4. SSI,
5. Tiny sector,

6. Cottage,

7. Village

8.Authorised signatory name, Designation,Address and Telephone number with Specimen signature :

9. Date of commencement of business :

10. Language in which Accounts are maintained. :

11.Name,Address, Telephone ,No.and details of the proprietor/partners/Directors and others with details of immovable property possessed by the proprietor/ individual partners/firm/ company and others. :

Name	Status	Age	Father's Name /Husband Name/Wife Name	Present Address
1	2	3	4	5

Permanent Address	Telephone No.off..Res.	Description of Building /Land	Extent of interest in the business
6	7	8	9

Details of Immovables

Survey No. (for land) House No.	Extent	Location/ Address	Ownership (Exclusive/joint)	Name and address and Telephone No.of witness, who should be able to identify these persons
10	11	12	13	14

12. Details of business premises and if shared with others, the details of other dealer with name, address, style of business and KST RC No.

13 Other Business in which proprietor/ partner/ director etc., having interest

Name and address of other business	KST R.C. Number	Capacity in which interested

14. Details of anticidents of the dealer as proprietor/partner/Director, should indicate whether they were in business earlier either as employees , partner, proprietor etc..,and date of relinquishing the post, closure of business etc.

15. Details of capital involved

16. Particulars of all Bank Accounts where the dealer has accounts with Account No. and Name and address of Banks

17. Description of major commodities dealt/manufactured

18. Whether copies/originals of following documents are filed

Yes/No	Details(Name of the Department)
	1.Ration card :
	2.Census :
	3.Form-26 :
	4.Purchase deed/sale or lease deed of business premises :
	5.Rental details of business :
	6.Lease deed :
	7.Partnership deed :
	8.Memorandum of articles :
	9.Licence obtained from any other department connected with the business(licence/account No. of Income Tax, Central excise, State Excise, Shops and Establishments etc.) :
	10. Is applicant required officially /by obligation to obtain clearance /licence from other department, if so, details :
	11.Is the applicant connected with any other business present/past. :

19. Description of schedule goods under the KTEG Act ,likely to be dealt in : 20. Details of enrolment under the KTPTC &E Act, 1976 (to be filled in by the Registering Authority) : 21.The names and address of two respectable persons in the applicants area whom the department may contact to ascertain his standing and status. :

Name and Address

(i)……..

`(ii)……..

22.Whether the application for registration is sponsored by chamber of Commerce or Trade Association or another registered dealer, the facts mentioned above should be verified and certified by the sponsors

DECLARATION

I,……..Son/Daughter /Wife of……..hereby declare that to best of my Knowledge and belief the information furnished in this application are true and correct .

Name and Address and signature of the person signing with status and relationship to the dealer (here state whether Proprietor , Manager, Director, Partner , etc.,)

Place:

Date:

_____

FORM 1-A xxxxx

FORM 1-A

[See Rule 9(1)]

COMBINED APPLICATION FORM

To

The Registering Authority ……

……I, …… Son/Daughter/Wife of ……..on behalf of the dealer carrying on business whose particulars are given below hereby apply for registration under Section 10 of the Karnataka Sales Tax Act, 1957 and Section 4 of the KTEG Act, 1979 and Section 5 of the KTPTC & E Act,1976.

1.Name of the Dealer with Trade Name/
and full Postal Address: (i)Registered/
Corporate Office: Tel: Fax: Email:

(ii)Local Office:

Tel: Fax: Email:

2.Full Address of the Factory:

Tel: Fax: Email:

3.Name and address of the person Applying for Registration and his/ her status

4.Name, Address, Telephone No.and Details of the Proprietor/Partners/ Directors and others with details of Immovable property possessed by the Proprietor /individual Partners/firm/ company and others

Name	Status	Date of Birth and Age	Father's Name /Husband Name/wife Name	Present Address	Residential Address
(1)	(2)	(3)	(4)	(5)	(6)
Permanent Address	TelephoneNo. Off./Res.	Fax/ Email	Description of Building /land	Extent of Interest in the Business	
(7)	(8)	(9)	(10)	(11)	

Details of immovables

Survey No.(for land) House No.	Extent	Location/ Address	Ownership (Exclusive/ Joint)	Name and Address and Telephone No.of witness, who should be able to identify these persons
(12)	(13)	(14)	(15)	(16)

4(a) Category of the Chief promoter: NRI/Woman/SC/ST/BC/Minority.

5. Details of head of the Unit/Applicant/Authorised Signatory:

Sl.No.	Name	Designation	Residential Address	Tel: (o) (R)	Fax/Email

1.					

6. Constitution of the Firm/ Proprietorship/Partnership/
Company Pvt.Ltd./Others,if any

7.Scale/size of business SSI/Medium/Large

8. Name of the products proposed
to be Mfd./Services offered

Sl.No.	Products/By-products/Services	Installed Capacity (per annum)
1.		
2.		
3.		
4.		
5.		

(Rs. in lakhs) 9.

Proposed investment Land Bldg P & M Wkg. Capital Total

10. Extent of land Own Agricultural…….. Sq. Mtrs./Ft.
Industrial converted …… Sq. Mtrs./Ft.
KIADB-Applied…… Sq. Mtrs./Ft.
Allotted …… Sq. Mtrs./Ft.
Rented ……Sq. Mtrs./Ft.

11.Expected date of commencement
of production/business

12.Power Requirement : KPTCL Captive Generation Others, Total if any

13.Water requirement Industrial use ……. K. ltrs.
Domestic use ……K. ltrs.
Total water requirement per day……..K.ltrs.

14.Proposed employment

15.Expected annual turnover

16.Particulars of PRC/PMT/IEM/LT/IL(Copy to be enclosed)

No. Date	Issuing Authority	Validity period
(1)	(2)	(3)

17.Particualrs of all other places of business/sales outlets/branches/godowns/warehouses etc.,

Sl.No.	Type of business (Branches/ godowns/werehouses etc.,	Name and full Address	Tel.No.	Fax	E.mail
(1)	(2)	(3)	(4)	(5)	(6)
1. 2. 3.					

Details of branches, godowns, sales outlets outside
the State of Karnataka, with full address and
Telephone Numbers.

18. Type of business (i)Manufacturer
(ii)Services
(iii)Others

19.Particulars of Bank A/c.

Sl.No.	Bank	Branch	Address	A/c.No.
(1)	(2)	(3)	(4)	(5)

1. 2. 3.				

20. Particulars of Maintenance of accounts:

(a) Language used : English /Kannada /Hindi/Others

(b)Accounting year : Jan-Dec/Apr-Mar/Jul-Jun/Any other period (c) Periodicity of closure : Monthly/Qrtly./H.Yly./Yly

21. Description of Scheduled goods likely to be dealt in under the K.T.E.G. Act

22. Particulars of any other business in which Proprietor/partner /Director/etc., having interest at present and in the past

Name and Full Address of the Business	KST Regn. No.	Capacity in which interested	In case of past interest date of Relinquishing the position
	No.: Date: Circle:		

23. Class of employer:

i. Individual
ii. Partner
iii. Firm
iv. Company
v. Corporation
vi. Others specify

24. No.of workers engaged in the factory

25. No.of employees in the establishment

26. Details of business premises and if shared with others, the details of other dealer with name, address ,style of business and KST R.C.No.

27. Details of antecedents of the dealer as Proprietor/ Partner/Director, should indicate whether they were in business earlier as employees, Partner, Proprietor, etc., and date of relinquishing the post, closure of business, etc.,

28. Whether copies/originals of following documents are filed:

	Yes/No	Details (Name of the Department)
1.Ration Card		
2.Census		
3.Form 26		
4.Date of Birth		
5.Purchase deed/sale or lease deed of business premises		
6.Rental details of business		
7.Lease deed		
8.Partnership deed		
9.Memorandum of articles		
10.Licence obtained from any other department connected with the business (Licence/Account No.of Income Tax ,Central Excise, State excise, Shops and Establishments		

11.Is the applicant connected with any other business present /past

12.Two copies of recent passport size photograph of the person signing and verifying the application to be affixed

29. Details of enrolment under the KTPTC & E Act, 1976 (to be filled in by the Registering Authority

30. The names and address of two respectable persons in the applicants area whom the Department may contact to ascertain his standing and status

Name	Office Address and Phone No.	Residential Address and Phone No.
1……		
2……..		

31. Enclosed DD/Crossed cheque/Treasury challan for Rs. 500/- bearing No……..of Bank/Treasury ……..towards fee for issue of registration

32. Reference No……. of approval by the SHLCC/SLSWCC/DLSWCC

DECLARATION

I, …….. Son/Daughter/Wife of ……hereby declare that to the best of my knowledge and belief the information furnished in this application are true and correct, In case any information is proved to be incomplete and untrue I would be liable for legal consequences thereof.

Name and Address and Signature of the person, signing with status and relationship to the dealer (here state whether Proprietor, Manager, Director, Partner, etc.,)

Place:

Date: Signature.

FORM 2

(See Rule 9(6)]

Certificate of Registration Registration Certificate No……..

This is to certify that* …… whose principal place of business is situated at ……..has been registered as a dealer under Section 10(1) of the Karnataka Sales Tax Act, 1957, subject to the provisions of the said Act and the Rules framed thereunder and also to the following conditions:-

1)This certificate should be exhibited at a conspicuous place within the premises of the business 2)A correct account should be kept of the daily transactions at the place of business

3) The dealer shall afford all facilities for the checking of his stock and shall, at all reasonable times, produce for inspection, accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purposes of the Act by any officer empowered by Government in this behalf.

4)The prescribed return (s) should be sent to the prescribed authority within the prescribed time.

5)This certificate should not be transferred or sold. Nor should it be amended without the permission of the registering authority which should be applied for and obtained.

6) All corrections in this certificate should be made and attested by the registering authority.

7) The dealer shall be responsible for all the acts of his manager, agent or servant.

8) The dealer shall pay the entire amount of tax collected by him.

9) The dealer shall, until his registration is cancelled, continue to pay the renewal fee as ;prescribed every year.

10) The dealer shall surrender the registration certificate and copies thereof, if any, granted to him in the event of cancellation of his registration certificate.

The dealer has additional place (s) of business as noted below:-

(a) (b)

(c) (d)

This certificate is valid from …….until cancelled.

Date……. Signed……

Registering Authority

***Here enter the name and style under which the business is carried on**.

FORM 2-A

(See Rule 23-A(4)

Application for grant or renewal of certificate of exemption in Form 2-B

To

The Assessing Authority

I, ……..…(name) being a registered dealer holding registration certificate No…….dated……under the Karnataka Sales Tax Act, 1957, and carrying on business known as ……whereof the only/chief place of business within the jurisdiction of the Assistant Commissioner of Commercial Taxes / Commercial Tax Officer in the District of …… is situated …….Room/Flat/Shop No……..Name of the building…….Ward/Locality …….Road……..Village……Post Office…….Taluk……do hereby apply.

* For grant of an exemption certificate in Form 2-B under Rule 23-A of the Karnataka Sales Tax Rules, 1957.

*For renewal of exemption certification Form.2-B No……..dated…….(sent herewith) granted to me, the validity of which expires on……..

2. I hereby declare that no sales or purchases shall be made by me which are liable to tax under the Karnataka sales Tax Act,1957.

3. I hereby declare that during the period from ……..to……..my business continued to be such that no sales or purchases made by me were subject to tax under the Karnataka Sales Tax Act, 1957.

Place……. Signature…….

Date…… Status…….

***Strike out whichever is not applicable.**

Note: This application should be accompanied by exemption certificate in Form 2-B for renewal, if any.

ACKNOWLEDGMENT

Receivedin application in Form 2-A from ……..for grant /renewal of exemption certificate in Form 2-B under Rule 23-A of the Karnataka Sales Tax Rules, 1957.

Place:

Date: Receiving Officer:

_____

FORM 2-B

See Rule 23-A(1)

Certificate of exemption from submission of returns

Whereas ……..(dealer) holding R.C. No…….dated…..and carrying on business known as….in the District of ……situated at……..has shown to my satisfaction that no sales or purchases made by him are liable to tax under the provisions of Karnataka sales Tax Act,1957, it is hereby certified that the said……..(dealer) is not required to furnish any statement in

Form 3 appended to the Karnataka Sales Tax Rules, 1957, during the year ending..…..day of …….19..

Place: Signature……

Date: Designation……

RENEWALS

Date of renewal	Date up to which renewed	Signature and Designation of the (Receiving Assessing Authority)
1	2	3]

FORM 3

[See Rule 17(1) of the KST Rules,1957,Rule 6(b)(i) of the CST (Karnataka) Rules, 1957 and Rule 7(1) of KTEG Rules,1979]

Statement of monthly turnover/value and tax paid in advance

Registration No: **KST:** **CST:**	**Name & address of the dealer**	**Status** **Nature of Business**	**Month/Year** **Date of filing**
I.Turnover/Value details	[1] KST Act	[2] CST Act	[3] KTEG Act
Total turnover/value			
Less: Exemptions/deductions			
Taxable turnover/value			

1.Karnataka Sales Tax Act 1957 2.Central Sales Tax 1956 3. Karantaka Tax on Entry Tax of Goods Act,1979

II. Tax collected and paid Details			KTEG
1.Amount collected			
2.Amount payable			
3.Details of tax paid**			

*Strike out whichever is not applicable.

**DD/PO/Cheque/Receipt/Challan No./date with name of bank and branch-KST, CST and KTEG should be paid seperately.

III. Taxable Turnover /Value:

(i)KST

Description of goods	Rate of tax	Turnover	Tax payable		
			KST	Additional Tax	Resale Tax

(ii) CST

Description of goods	Rate of tax	Turnover	Tax payable

(iii) KTEG

Description of goods	Rate of tax	**Value**	Tax payable

Note.-- Indicate separately turnover/value relating to each category of goods including industrial inputs sold against declarations and turnover liable for resale tax.

IV. Claims to Exemptions/Deductions from Tax

A.Under KST Act: (i)

Item (Specify)	Description of goods	Turnover
1.Second / subsequent sales including second sales under works contract and leasing not liable for resale tax		
2.Purchase NOT as first dealer or last dealer		
3.Sales through agents		
4.Others		
Total of 1 to 4		

(ii) Details of purchase correspondin t sales:

Sl. NO.	Description of goods	Amount

(iii) Details of purchases relating to exempt goods:

Sl. NO.	Description of goods	Amount

B.Under CST Act:

Item (Specify)	Description of goods	Turnover
1.Subsequent inter-State sales under Section 6(2)		
2.Deemed exports under Section 5(3)		
3.Direct exports under Section 5(1)		
4.Others		
5.Total of 1 to 4		

C.Under KTEG Act:

Item	Description	Value
1.Goods purchased/received within the local area		
2.Goods purchased/received		
from outside the local area but returned to the suppliers		
3.Goods purchased/received from outside the local area but sent out of the local area		
4.Exempted goods		
5.Others		
Total of 1 to 5		

V. Details of purchases corresponding to second and subsequent sales liable for resale tax:

Sl.No.	Description of goods	Amount

DECLARATION

I,…… do solemnly declare that to the best of my knowledge and belief, the information furnished in the above statement is true and complete and that it relates to the period from ……to…….

Place: Signature……..

Date: Proprietor/Partner/Director/Manager

(Seal).

ANNEXURE TO FORM 3

(To be filed by industrial units) [See Rule 17(1) of the KST Rules, 1957]

Details of purchase of industrial inputs against Form 37/37-A declarations

Sl. No	Name of the seller	KST RC No.	Description of goods	Category of goods*	Total value of goods purchased
(1)	(2)	(3)	(4)	(5)	(6)

*Indicate 1 for raw materials/ components, 2 for packing materials, 3 for consumables.

Place: Signature…….. Date:
Proprietor/Partner/Director/Manager (Seal).

FORM, 3-A
[See Rule 18(1)(c)]

Assessment No.
Registration No.

To
(Dealers).

Take notice that for the year ending ……. You have submitted a return of turnover in

Form 4 showing the tax payable by you as Rs. …….. After deducting the tax already paid by you under Section 12-B or Section 25-B of the Karnataka Sales Tax Act, 1957, for the said year, a sum of Rs. …… (in words) (…….) is still payable by you which amount you should have paid on or before ……. The dates on which you submitted the return. You are hereby called upon to pay the said amount along with penalty under sub-section (2) of Section 13 within 21 days from the date of service of this notice to you by remittance to the Government Treasury at ……../ by Money Order to the undersigned/by Crossed Cheque or Crossed Demand Draft or Crossed Postal Order in favour of the undersigned and encashable at the Post Office/Bank situated at ……..(here mention the place of location of the office of the assessing authority or the Principal place of business of the dealer in Karnataka) failing which the amount and the said penalty will be recovered in the manner specified in sub-section (3) of Section 13 of the Karnataka Sales Tax Act, 1957.

Assessing Authority.

Note: (1) Where payment is made by cheque, the cheque shall be such as under the Karnataka Financial Code may be received by the Government Treasury concerned.

(2) Strike out whichever is not applicable.

FORM 3-B

[See Rule 17(2)]

Statement of tax paid in

Advance 1.Name and address of the dealer.

2.Status.

3.Style of business.

4.Registration Certificate No.

5.Statement of purchase and tax paid for the month of [x x x x] 6.Total purchase of sugar-cane in tonnes.

7.Exempted purchases, if any.

8.Net purchases liable for tax under Section 25-B.

9. Tax payable on net purchases.

i.Tax under sub-section (1) of Section 25-B.

ii. Tax under sub-section (2) of Section 25-B.

10.Tax paid …….. Challan No……..and date ……for the payment made.

I, …….. do solemnly declare that to the best of my knowledge and belief the information furnished to the above statement is true and complete and it relates to the period from ……to……..

Signature

Proprietor /Partner/Director/Manager.

FORM 4

[See Rules 7(2), 13(1), 17-A (2) and 18(1)(a) of the KST Rules, 1957, Rule 2-A(1) of the CST (Karnataka) Rules, 1957 and Rules 7(1), 8 and 9(2) of KTEG rules, 1979]

Return of turnover

Name & address of the dealer	Status	Nature of business	Registration Number: KGST: CST: KTEG:	Period Date of filing
I. Turnover details:				
A.KST Act:				
Gross turnover (including stock/consignment transfers/labour charges received)				
Less:(a)stock/consignment transfers (b) labour charges received				
Total turnover				
Less: Exemptions and deductions				
Taxable turnover				
B. CST Act:				
Total turnover (excluding stock / consignment transfers)				
Less: Exemptions and deductions				
Taxable turnover				
KTEG Act:				
Total value				
Less: Exemption and deductions				
Taxable value				

II. Tax collected and paid details:	**KST/ Resale Tax**	**CST**	**KTEG**
1.Amount collected			
2.Amount payable			
3.Amount adjusted towards reimbursement of excess tax paid on inputs			
4.Refund due			
5.Net amount payable			
6.Details of tax paid (DD/PO/Cheque/Receipt/Challan No. and date*)			

*KST, CST and KTEG should be paid separately**.**

III. Taxable Turnover:

A.KST

Sl. No.	Description of Goods	Turnover* (Rupees)	Rate of tax**	Whether against Form 37	Amount of tax / Additional tax/ resale tax*** payable
(1)	(2)	(3)	(4)	(5)	(6)

*Specify whether taxable under Section 5(1)/ 5(1-B)/5(3)(a)/5(3)(b)/5(3-A)/ 5(3-C)/5(3-CC)/5(4)/6/6-B.

**Specify commodities separately when tax rates are the same.

***Strike our whichever is not applicable.

B.CST

Sl. No.	Description of Goods	Turnover*	Rate of tax	Amount of tax payble

			1	
			2	
			4	
			10	
			Higher rate**	

*Specify whether covered Form C or D

**Specify the rate/rates.

C.KTEG

1. Goods purchased within state but outside the local area.

Sl. No.	Description of Goods	Value*	Rate of tax	Amount of tax payable
1.				
2.				

2.Goods purchased from outside the State.

Sl. No.	Description of Goods	Value*	Rate of tax	Amount of tax payable
1.				
2.				

(*Note.- The values indicated should include the carriage inwards in all cases.

IV. Claims to Exemptions/Deductions from Tax

A.Under KST Act:

	Item	Description of goods	Turnover/Amount
1.	Second/subsequent sale including second sales under works contract and leasing not liable for resale tax		
2.	Purchase NOT as first dealer or last dealer		
3.	Sales through agents		
4.	Sale by industries eligible for exemption/ deferment		
5.	Discount allowed		
6.	Tax collected		
7.	Sale returns		
8.	Others*		
Total of 1 to 8			

*Specify

B. Under CST Act:

Item	Description of goods	Turnover/Amount
1.Cash discount allowed		
2.Cost of freight, delivery of installation separately charged.		
3.Tax collected		
4.Sales return		
5. Sale by transfer of documents of title to goods (second inter-State sales) under section 6(2)		
6.Deemed exports under Section 5(3)		
7.Direct exports under Section 5(1)		
8.Sales in the course of import under Section 5(2)		
9.Others		
Total of 1 to 9		

C. Under KTEG Act:

Item	Description	Value
1.Goods purchased/received within in local area		
2.Goods purchased / received from outside the local area but returned to the suppliers		
3.Goods purchased/received from outside the local area but sent out of the local area		
4.Exempted goods		
5.Others		
Total of 1 to 5		

V.A. Purchases relating to :

(a) Second and subsequent sales not liable for resale tax:

Sl. No	Description of goods	Amount

(b) Second and subsequent sales not liable for resale tax:

Sl. No	Description of goods	Amount

(c) First sales of taxable goods:

Sl. No	Description of goods	Amount

(d) Exempt goods:

Sl. No	Description of goods	Amount

B.Purchase relating to industrial inputs:

(1)Abstract of purchase of industrial inputs specified under Section 5-A from

(a)First sellers in the State

Sl. No	Description of goods	Turnover
1	Raw materials and components	
2	Packing materials	
3	Consumables	

(b)Others

Sl. No	Description of goods	Turnover
1	Raw materials and components	
2	Packing materials	
3	Consumables	

(2)Abstract of purchase of industrial inputs from outside the State

Sl. No	Description of goods	Turnover
1	Raw materials and components	
2	Packing materials	
3	Consumables	

C.Details of sales relating to industrial inputs:

Details of sales of industrial inputs against Form 37 declarations corresponding to concessional rate claimed (Dealer-wise). (Furnish the information in a separate sheet as per the columns provided.)

Sl. No.	Name of the buyer	KST RC No.	Description of goods (specify whether raw materials/components/packing materials/consumables)	Net value of goods sold	Amount of tax charged	Other amounts charged	Total amount
(1)	(2)	(3)		(5)	(6)	(7)	(8)

DECLARATION

I, …… do, solemnly declare the to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from ……to……..

Place: Signature…….. Date:

Proprietor /Partner/Director/Manager.] (Seal).

FORM 4-A

[See Rule 39-A(2)]

Application for refund of tax paid on sales or purchase of goods specified in Section 5(4)

To

The Assessing Authority

Sir,

I/We request that under the provisions of the Karnataka Sales Tax Rules, 1957, I/We may be granted a refund of the tax paid under the Act in respect of the goods the particulars of which are given in the Schedule below:-

SCHEDULE

1.Name address and the registration number of the dealer who paid the tax under Section 5(4) of the Act :

2.Description of the Goods :

3.The period of the return in which the dealer referred to in Column 1 has included the turnover of the sale or purchase of the goods :

4.Amount of tax paid under Section 5(4) on the turnover referred to in Column 4

5.Date on which the applicant effected the inter-State sale of the goods and the period of the return in which the turnover thereof has been included :

6.Amount of refund of the tax paid under Section 5(4) claimed by the applicant :

DELARATION

I, ……do hereby solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete.

Place……..

Date…… Signature.

FORM 4-AA

[See Rule 18-AA]

Consent letter for Summary Assessment by a dealer

To

The Commercial Tax Officer

…….

…….

I, …… being a registered dealer holding Registration Certification No. …….. dated under the Karnataka Sale Tax Act, 1957 and carrying on the business know as (name and style) …….. situated …….. at (address) ……. do hereby give consent to conclude assessment under Karnataka Sales Tax Act, 1957 for the year ending ……... under the provisions of sub-section (1-A) of Section 12-C of the Act by adding fifteen per cent over and above the tax assessed for the immediately preceding year.

FORM 4-B
[Sale Rules 13(1), 17-A(2) and 18(1)(a)]
Return relating to sugar-cane

Commodity Code No.

Statement of yearly purchase of sugar-cane and tax paid

1.Year
2.Registration Certificate No
3.Name and address of the dealer
4.Status
5.Style of business
6.Total purchases of sugar-cane in tonnes
(a)Exemption, if any, (the nature of exemption claimed should be specified)
7.Net quantity (in tonnes)of sugar-cane purchased
8.Total quantity of sugar-cane held in stock at the end of the year 9.Tax collected.
10.Tax payable.-
i. Tax under sub-section (1) of Section 25-B.
ii. Cess under sub-section (2) of Section 25-B.
11.Tax paid (Challan No. and date and name of the treasury)
12.Balance due/Excess paid

DECLARATION

I, ……..do solemnly declare that to the best of my knowledge and belief the information funished in the above statement is true and complete and that it relates to the period from……to…….

Place……..
Signature

Dated……

To

Proprietor /Partner/Director/Manager.

FORM 4-C

[See sub-rule (5) of Rule 39-A]

Application for refund of tax paid on purchases of paddy specified in Section 5(4)

The Assessing Authority

Sir,

I/We request that under the provisions of the Karnataka Sales Tax Rules, 1957, I/We may be granted a refund of the t ax paid under the Act in respect of paddy the particulars of which are given in the Schedule below,-

SCHEDULE

1.Name and address and the Registration number of the dealer who paid the tax on paddy under Section 5(4) of the Act.	
2.The period of the return in which the dealer referred to in column 1 has included the sales turnover of paddy.	
3.Amount of tax paid under Section 5(4) on the turnover referred to in Column 4 and the office in which the said tax is paid.	
4.The invoice number and the date on which the applicant effected the sale of paddy or the resultant rice from such paddy and the period of the return in which the turnover thereof has been included.	
5.Amount of refund of tax paid under Section 5(4) claimed by the applicant.	

DECLARATION

I……do herby solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete.

Place…….

Dated…… Signature.

FORM 4-D

[See sub-rule (5) of Rule 39-A]

DECLARATION

This is to declare that, I/We …….(name address and Registration Number of the procuring agent /sub-agent) have bought ……quintals of paddy/rice valued at Rs……..from ……(name of the dealer) vide his sale bill No. ……..date …….under Procurement (Levy) Orders; that the rice hulled from such paddy or the rice so bought, will be sold by me/us in the State of Karnataka; and that

I/We hereby undertake not to claim the benefit due to me/us under Explanation-I of IV Schedule to the Act, of paying the reduced tax on sale of rice so bought or obtained from such paddy, but, I/We do hereby nominate the aforesaid ……. (name of the dealer) to receive on my/ our behalf an amount equal to the tax paid on such paddy relatable to rice sold by me/ us.

Signature and Seal of the
Procurement Agent/ Sub-Agent.

FORM 5

[See rule 13-A, 17(2) and (3)] To

The Dealer

Take notice that according to the statement / return sent by you for the month of ……. Under Section 12-B(1) or Section 19-A or Section 19-AA or Section 25-B(2) of the Karnataka Sales Tax Act, 1957, you are liable to pay a tax of Rs……only for the month of ……..and a sum of Rs…….. is still payable by you/you have been provisionally assessed under Section 12-B(3)/19-A/19-AA of the Karnataka Sales Tax Act, 1957, to a tax of Rs……Only and a sum of Rs……is still payable by you. You are hereby called upon to pay the said amount along with the interest under sub-section (2) of Section 12-B / sub-section (2) of Section 13 within ten days from the date of service of this notice to you by remittance to the Government Treasury at……. by Money Order to the undersigned/ by crossed cheque or crossed demand draft or crossed postal order in favour of the undersigned and encashable at the Post Office/Bank situated at..……. (herein mention the place of location of the Office of the Assessing Authority) failing which the amount and the said interest will recovered in the manner specified in sub-section (3) or Section 13 of the Karnataka Sales Tax Act, 1957.

Turnover as provisionally determined by the Assessing authority in respect of

Sl. No.	Nature of goods/works contract	Rate of Tax	Tax
1.			
2.			
3.			

Total tax payable Rs.

Less: Tax paid Rs.

Balance payable Rs.

Place:

Date: Assessing Authority.

Notes:

(1)If payment is made by cheque, the cheque shall be such as under the Karnataka Financial Code may be received by the treasury concerned.

(2)Strike out whichever is not applicable.

(3)Tax paid would include reimbursement of tax availed by way of adjustment towards tax payable.

FORM 5-A (X X X X X)

FORM 5-B

[See rule 8(2)(iii)(a)]

Notice of Provisional Assessment and Demand for payment of Composition Amount under Section 17

Year of Assessment
Registration Certificate No.

To

NOTICE

Take notice that you have been permitted to pay a sum of Rs……per month for the period from……..to…….in lieu of tax on the turnover of Rs…….provisionally determined by me. The monthly installments for the months preceding the date of service of this notice shall be paid within twenty-one days from the date of service of this notice. The amount of monthly instalements for the current month shall be paid within 30 days from the date of service of the notice or before the 10th day of the next month whichever is later and the amount of monthly instalments for each of the remaining moths on or before the 10th day of the succeeding month.-

By money order or in cash to the undersigned or

By crossed cheque/crossed DD/crossed postal order in favour of the undersigned or

By remittance to the Government Treasury at …….. or to the Commercial Tax Inspector or bill collector of this office, failing which the amounts payable will be recovered as if they were arrears of land revenue without prejudice to any other mode of collection.

1.Major commodity dealt in
2.Commodity code
3.Date of provisional assessment
4.Total turnover provisionally determined
5.Tax provisionally payable each month
6.Tax paid so far
7.Excess/Balance

Place:
Date: Assessing Authority.

Notes:

1)If payment is made by cheque, the cheque shall be such as under the Karnataka Financial /code may be received by the Treasury concerned.

2)The Cheeque/Demand Draft/Postal Order shall be such as is encashable at the Bank/Post Office situated in the place of location of the office of the Assessing Authority or the principal place of business of the dealer in Karnataka.

3)The Assessee shall continue to pay composition amount in the following year at the rate specified above pending the provisional assessment for that year.

4)Strike out whichever is not applicable.

FORM 5-C

[See rule 8(2)(iii)(b)]

Notice if final Assessment and demand for payment of Composition Amount under Section 17

Year of Assessment Form

Registration Certificate No. Code:

NOTICE

Take notice that you have been finally assessed under the Karnataka Sakes Tax Ac, 1957, to a composition amount of Rs. …… Rupees …….. (in words) …… only for the period from ……to …….on the turnover of Rs…… Determined by me and that after deducting the total amount of the payments already made by you towards the composition amount for the period, you have to pay a further sum of Rs. …….. (Rupees…….(in words) only. This balance of amount shall be paid within twenty-one days from the date of service of this notice.-

By money order or in cash to the undersigned or

By crossed cheque-crossed demand daft/crossed postal order in favour of the undersigned or

By remittance to the Government Treasury at …… or to the Commercial Tax Inspector or bill collector of this Office, failing which the amount will be recovered as if it were an arrear of land revenue without prejudice to any other mode of collection.

1.Major commodity dealt in
2.Commodity code
3.Total turnover finally determined
4.Total tax finally payable
5.Tax paid so far
6.Excess/Balance
7.Date of assessment order

Place:

Date: Assessing Authority.

Note:

1.If payment is made by cheque, the cheque shall be such as under the Karnataka Financial Code may be received by the Treasury concerned.

2.The cheque/Demand Draft/Postal Order shall be such as is encashable at the Back/Post Office situated in the place of location of the office of the Assessing Authority or the principal place of business of the dealer in Karnataka.

3.Strike out whichever is not applicable.

FORM 5-D

Notice of Assessment and Refund Order/Refund Adjustment Order

Year of Assessment Form

Registration Certificate NO. Code To

NOTICE

Take notice that you have been finally assessed under the Karnataka Sales Tax Act, 1957, to a composition amount of Rs…… Rupees……..(in words) only for the period from ……..to ……on the turnover of Rs…….. determined by me. The total composition amount paid by you already for the period is Rs…… Rupees…….(in words), that is Rs.

…….Rupees……(in words) in excess of the amount due.

2.The sum of Rs. …… paid by you in excess as stated above is refunded/Adjusted towards ……. Due by you for the period from …… to……

3.The refund payment order and refund adjustment order is /are enclosed.

1.Major commodity dealt in
2.Commodity code
3.Total turnover finally determined
4.Total tax finally payable
5.Tax paid so gar
6.Excess/Balance
7.Date of assessment order

Place:

Date: Assessing Authority

(Note : Striker put inapplicable portions).

_____

FORM 6
[[See Rules 17-A, 20 and 37]]

Year of assessment
Registration Certificate No. Code

To

NOTICE

Take notice that you have been finally assessed under the Karnataka Sales Tax Act, 1957, to a tax of Rs. ……..(Rupees……(in words) only for the year ending……..the period upto and inclusive of the date of discontinuance of business, and that after deducting the total amount of the payment already made by you towards the tax year, you have to pay a further sum of Rs……. (Rupees…… (in words)) only. This balance of tax should be paid within twenty-one days from the date of service of this notice.

By money order to the undersigned; or

By crossed cheque/crossed demand drat/crossed postal order in favour of the undersigned; or

By remittance into the Government Treasury at ……. Or to the Commercial Tax Inspector /Bill Collector of this office, failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to interest as provided in Section 13 of the Karnataka Sales Tax Act, 1957.

Total Tax payable
Total Tax paid
Balance due

Date of Assessment
Place:
Date: Assessing Authority.

Notes: (1) If payment is made by cheque. The cheque shall be such as under the Karnataka Financial code may be received by the Treasury concerned.

(2) The Cheque/Demand Draft/Postal Order shall be such as is encashable at the Bank/ Post Office situated in the place of location of the office of the Assessing Authority or the principal place of business of the dealer in Karnataka.

(3) Strike out whichever is not applicable.

_____

FORM 6-A

[See Rules 20-A (1)]

Application for permission to pay finally assessed tax under the Karnataka Sales Tax Act, 1957, in instalments

To

……

……

I, …… son of …….being an assessee. ……. under the Karnataka Sales Tax Act, 1957, hereby apply for permission to pay in instalments the finally assessed tax due from me as per the following details:-

_____ 1.Name and address of the applicant ……

_____ 2.Registration No. KST (if any) CST ……..

_____

3.Sum for the payment of finally assesse tax for which instalments are sought: finally assessed tax……. …….

				4.If the sums in column 3 are payable under an order of assessment, the date of service of notice in

Form 6 …….

5.The period within which permission to pay the sum in column 3 is sought -----

6.Reasons for the applicant's inability to pay the tax/other amount due within the due date -----

7.Any other relevant information (which the applicant may desire to furnish) -----

DECLARATIONS

a)I hereby declare that to the best of my knowledge and belief the information contained in the above application is true and correct.

b)I hereby declare that no application for instalments has been made to any other authority in regard to the sums mentioned in column 3.

c)I hereby declare that no sums other than those mentioned in column 3 are due from me on the date of making this application.

d)I hereby undertake to pay interest at the rate of twenty four per cent per annum along with each instalement on the sums remaining unpaid from time to time.

e)I hereby undertake to furnish necessary security to the satisfaction of the concerned assessing authority for the recovery of the sums in relation to which the grant of instalemts is applied for.

Place: Signature of the assessee

Date: Name and address of the person signing with status and relationship to the assesse (whether proprietor, Manager, director, partner, etc.),

FORM 6-B

[See Rules 23-G]

Notice for payment of penalty

Take notice that you have been levied a penalty of Rupees……..(in words)……. under Section 28(3-A) of Karnataka Sales Tax Act, 1957. You are hereby called upon to pay the said amount within ten days from the date of service of this notice to you by remittance to the Government Treasury at ……/by money order to the undersigned/by crossed cheque or crossed demand draft or crossed postal order in favour of the undersigned and encashable at the post office, bank situated at……..failing which a said penalty will be recovered in the manner specified in sub-section (3) of Section 13 of the Karnataka Sales Tax Act, 1957.

Place:

Date: Empowered Authority.

FORM 7

[See Rule 20]

Notice of Final Assessment and Refund Order/Refund Adjustment Order

Year of Assessment

Registration Certificate No.

To……..

NOTICE

Take notice that you have been finally assessed under the Karnataka Sales Tax Act, 1957 to a tax of Rs……Rupees……. (in words) only for the year ending ……The total amount of tax paid by you already is Rs…….Rupees…….(in words) only, that is Rs……is in excess of the tax due.

2.The sum of Rs…….paid by you in excess as stated above is refunded/adjusted towards…… due by you for the year …….. The refund payment order and refund adjustment order is/are enclosed.

Turnover as determined by the Assessing authority is given overleaf,

Total tax payable

Total tax paid

Excess amount paid

Date of Assessment

Place……..

Date…… Signature of Assessing Authority.

(Tear Off Slip)

Registration certificate No. Date of Assessment

Year of Assessment

Date of Service of Notice of Form 7.

Sl. No.	Name of the commodity/Name of the works contract	Commodity Code NO.	Deduction under Rule 6	
1	2	3	4	
Exempted Turnover				
Turnover exempted under Section 8, i.e., turnover relating to goods specified in Schedule Five and turnover of goods exempted by Notification u/S.8-D.	Sale or Purchases in the course of inter-State trade or commerce	Sales or Purchase in the course of export/import	Sales or purchases inside the State through commission agents who have paid tax on their turnover under-Section 11	
			As selling agent	As purchasing agent
5	6	7	8	9
Total				
Taxable Turnover				

Sales or Purchase taxable under sub-section (3) or (4) of Section 5 exempted at the hands of the dealer (single point tax goods)	Total of exemptions and deductions (Cols, 5 to 10)	Taxable turnover	Turnover subject to tax u/S.5 (3-A) or under Notification u/S. 8-A.
10	11	12	13
Other Turnover of sales subject to tax specified in Section 5(1) or 5(3)(a), [5-B or 5-C]	Purchase turnover u/S. 5(3)(b) & 5(4)	Purchase turnover taxable u/S.6	Rate of tax applicable
14	15	16	17

FORM 7-A (x x x xx)

FORM 8

[See Rules 8(2)(i)(i-a)]]

Application for permission for composition of tax payable by a dealer

To

The Assessing Authority

…….

…….

I/we seek permission to pay a the amount in lieu of tax payable by me/us for the year…….in accordance with the provisions of Section 17(1), 17(4) and 17(8) read with Rule 8.

or

I/We seek permission to renew the permission granted in

Form 8-A dated …….. to me/us, the validity of with expires on ……..

I/We, furnish the following information:

01.Name
02.Address of the main place of business
03.Address of other place of business
04.Status
05.Nature of business
06.K.S.T. Registration Certificate No.
07.Assessment year for which the permission is sought

I/We, hereby declare that whatever particulars furnished above. are true and correct to best of my/our knowledge and belief and that if, during the validity of the permission which may be granted t me/us. My/our total turnover exceeds the limit prescribed in Section 17(1), 17(4), I/We, undertake to intimate the fact within fifteen days to you and agree to pay tax in accordance with other provisions of the Act.

Place: Signature
Date: Status

FOR OFFICE USE ONLY

01.Date of receipt of application
02.Date of granting of permission in from 8-A

The date of rejection of the application

Date: Receiving Officer
Place: Designation

Note.- This application should be accompanied by permission in Form 8-A for renewal, if any.]

FORM 8-A

[See Rules 8(2)(ii)]

Permission for composition of tax payable by the dealer

1.Whereas, …….(dealer) holding Registration Certificate No. …….dated ……..and carrying on the business known as……In the District of …….situated at ……..has shown to my satisfaction that he is eligible for payment of tax by way of composition under Section 17 of the Karnataka Sales Tax Act, 1957. It is hereby permitted that the said dealer be required to pay such amount or such rates as specified in sub-section (1), (4) or (8) of Section 17 of the Karnataka Sales Tax Act, 1957, as the case may be.

2.The dealer so permitted shall furnish statement of monthly turnover and tax paid in advance in From 3 relating therein the particulars of purchases and sales effected during the previous month and the amount of tax payable in respect of dealers permitted composition of tax under sub-section (4) or (8) of Section 17 of the Karnataka Sales Tax Act, 1957.

3.Dealers permitted to pay composition of tax under sub-section (1) of Section 17 of the Karnataka Sales Tax Act, 1957, shall file a statement of monthly turnover as soon as they exceed the limit in the table under sub-section (1) of section 17 of the Karnataka Sales Tax Act, 1957.

4.The permission hereby granted is liable for cancellation if the dealer fails to pay the amount of tax within the time stipulated in any month or contravenes any provisions of the Act or the Rule made thereunder.

5.The dealer shall maintain true and correct accounts relating to the works contract effected by him during the course of business.

6.Permission is valid from …….to……..…

Place: ……..... Date: ……

FORM 8-AA

[See Rules 8-B(1)]

Application for Permission for Composition of Tax Payable by a Dealer

To

The Commercial Tax Officer/
Assistant commissioner of Commercial Taxes

I,……being a registered dealer holding Registration Certificate No……. dated……..under the Karnataka sales Tax Act, 1957, and carrying on the business known as ……. Where of the only/ chief place of business within the jurisdiction of the Commercial Tax Officer/Assistant Commissioner of Commercial Taxes……..in the district of ……..is situated at

Room/Flat /Shop No……..name of the building……Ward/Locality…….. Road…….Village …..Post Office ……Taluk……..do hereby apply…….

*For permission in Form 8-AB to pay the amount in lieu of tax payable by me for the year…….in accordance with the provisions of sub-section (6) of Section 17 read with Rule 8-B.

Form 8-AB dated….(sent herewith) granted to me validity of which expires on ……

Place: Signature……..

Dare: Status……

Form 8-AB.)

Received an application in Form 8-AA from…….for grant/renewal of permission in Form 8-AB under Rule 8-B of the Karnataka Sales Tax Rules 1957.

Place:…… Receiving officer…….

Date:……. Designation……...

_____

FORM 8-AB

[See Rules 8-B(2)(ii)]

Permission for composition of Tax Payable by the Dealer

Where …….(Dealer) Holding Registration Certificate No……dated…….and carrying on the business known as …….in the district of …….situated at ……has shown to my satisfaction that his turnover during the year……..would relate to the works contract specified under Serial Number 6 of the Sixth Schedule to the Karnataka Sales Tax Act, 1957, it is herby permitted that the said dealer be required to pay the amount at the rates specified under sub-section (6) of Section 17.

2.The permission hereby granted is liable for cancellation if the dealer fails to pay the amount of tax within the time stipulated in any month or contravenes any provision of the Act or the Rule made thereunder.

3.The dealer shall maintain true and correct accounts relating to the works contract effected by him during the course of business.

4.Permission is valid from …….to……

Place: Signature…….

Date: Status……

Date of renewal	Date upto which renewed	Signature and Designation the Assessing Authority

FORM 8-B

[See Rules 8-A(1)]

Notice of provisional assessment and demand for payment of composition amount under the first proviso to Section 25-B

To

……
……
……

Take notice that a sum of RS…….. ..has provisionally fixed as tax payable by you under the first proviso to Section 25-B of the Karnataka Sales Tax Act, 1957. You are required to pay the said amount in four equal monthly instalments on or before the tenth of the succeeding month beginning from the month in which crushing operation is commenced, The payment may be made,-

i. by money order to the undersigned; or
ii. by crossed cheque in favour of the undersigned; or
iii. by crossed demand draft; or
iv. by remittance to the Government Treasury; or
v. to the tax collector of this office.

Failing which the amount payable will be recovered as if it were arrears of land revenue without prejudice to any other mode of collection.

Place:
Date: Assessing Authority.

Note: If payment is made by cheque, b the cheque shall be such as under the Karnataka Financial Code, may be received by the Treasury concerned.]

FORM 8-C

[See Rule 8-A(2)]

Notice of final assessment and demand for payment of Composition amount under the first proviso to Section 25-B

To

……

……

Take notice that you have been finally assessed under the first proviso to Section 25-B of the Karnataka Sale Tax Act, 1957, to a composition amount of Rs……annually for the period from……to……..and that after deducting the total amount of the payments already made by you towards the composition amount for the said period you have still to pay a sum of Rs……. .This balance of amount shall be paid within twenty-one days from the date of service of this notice.-

i. by money order to the undersigned; or

ii. by crossed cheque in favour of the undersigned; or iii. by crossed demand draft; or

iv. by remittance to the Government Treasury; or v. to the tax collector of this office.

Failing which the amount payable will be recovered as if it were arrears of land revenue without prejudice to any other mode of collection.

Place:

Date: Assessing Authority.

Note: If payment is made by cheque, the cheque shall be such as under the Karnataka Financial Code, may be received by the Treasury concerned.]

(FORM 8-D

[See Rules 8-A(2)]

Notice of final assessment and refund order or refund adjustment order

To

……

……

……

Take notice that you have been finally assessed under the first proviso to Section 25-B of the Karnataka Sale Tax Act, 1957, to a composition amount of Rs…… for the period from……..to…….. The total composition amount paid by you already for the said period is Rs……i.e., Rs…….in excess of the amount due.

The sum of Rs……paid by you in excess as stated above is refunded/adjusted towards…….due by you for the period from ……..to……

You are requested to call at this office for taking the said refund voucher.

Place:

Date: Assessing Authority.

FORM 8-E

[See Rules 8-C]

Application for permission for composition of tax payable by a producer of granite metal by using stone crushing machinery

To

The Commercial Tax Officer
Assistant Commissioner or Commercial Taxes

I/We……..being a registered dealer holding Registration Certificate No……dated…….under the Karnataka Sales Tax Act, 1957, and carrying on the business known as ……..at(address) ……do hereby apply.

*Form permission in Form 8-F to pay a lumpsum amount in lieu of tax payable by me/us for the year…….in accordance with the provisions of sub-section (9) of Section 17 read with Rule 8-C. * For renewal of the permission in Form 8-E, dated …(sent herewith) granted to me /us validity of which expires on ……

2. I/ We hereby declare that the number and the capacity of the crushing machines used by me/us during the year……are as follows.-

Capacity (in rupees)	No. of machines	Composition tax payable
36” x 9”	……nos.	
16” x 9”	……..nos.	
12” x 9”	……...nos.	

Form 8-F which may be granted to me, the number of crushing machinery used exceeds the number declared, I undertake to intimate the fact within fifteen days and will seek amendment to the permission granted in Form 8-F.

Place: Signature…….
Date: Status……

Note: This application should accompanied by permission Form 8-F for renewal if, any.

Received an application in Form 8-E …….. for grant/renewal of permission in Form 8-F under rule 8-C of the Karnataka Sales Tax Rules, 1957.

Place:…… Receiving officer…….
Date:……. Designation……..

*strike our whichever is not applicable.

FORM 8-F

[See Rules 8-C]

Permission for composition of tax payable by stone crushing unit.

Whereas ……. (dealer) holding Registration Certificate No. …….dated……..and carrying on the business know as…….at…….has shown to my satisfaction that the number of stone crushing machinery held during the year…….do not exceed ……..units, it is hereby permitted that the said dealer be required to pay the amount as noted below:

Capacity	No. of machines	Composition tax payable (in rupees)
36” x 9”	……..nos.	
16” x 9”	……..nos.	
12” x 9”	…….. nos.	
Total		

2.The dealer so permitted shall furnish the particulars of number of stone crushing units held during the preceding year in the amount payable for the current year shall be determined by the assessing authority on the basis of the machinery so held and verified by the assessing authority.

3.The permission herby granted is liable for cancellation if the dealer fails to pay the amount fixed and demanded by the assessing authority within the time stipulated in the notice of demand in any month.

4.The dealer shall maintain true and correct account of purchases and sales effected by him during the course of business and shall not collect any tax.

5.The permission is valid from ……..to……..

Place: Signature…….

Date: Status……

Date of renewal	Date upto which renewed	Signature and Designation of the Assessing Authority.

FORM 8-G

[See Rules 8-D(1)]

Application for permission for composition of tax payable by a dealer of lottery tickets

To

The Commercial Tax Officer/

Assistant Commissioner or Commercial Taxes/
Deputy Commissioner of Commercial Taxes.

I/We……....being a registered dealer holding Registration Certificate No……dated…….under the Karnataka Sales Tax Act, 1957, and carrying on the business known as ……..at(address) ……do herby apply.

*For permission in Form 8-H to pay a lumpsum amount in lieu of tax payable by me/us for the year…….in accordance with the provisions of sub-section (10) of Section 17 read with Rule 8-C. * For renewal of the permission in Form 8-H, dated …(sent herewith) granted to us the validity of which expires on……..……

Place: Signature…….

Date: Status……

Note: This application should accompanied by permission Form 8-H for renewal if, any.

Received an application in Form 8-H …….. for grant/renewal of permission inForm 8-F under Rule 8-C of the Karnataka Sales Tax Rules, 1957.

Place:…… Receiving officer…….

Date:……. Designation……..

*strike our whichever is not applicable.

FORM 8-H

[See Rules 8-D(2)]

Permission for composition of tax payable by a dealer in lottery tickets

Whereas ……. (dealer) holding Registration Certificate No. …….dated……..and carrying on the business known as…….in the district of ……. situated at …….. has shown to my satisfaction that his turnovers during the year…..…..would relate to the sale of lottery tickets, it is hereby permitted that the said dealer be required to pay the amount at the rates specified under sub-section (10) of Section 17.

2.The permission hereby granted is liable for cancellation if the dealer fails to pay the amount of tax within the time stipulated in any month or contravenes any provision of the Act or the Rules made thereunder.

3.The dealer shall maintain true and correct accounts relating to sale of lottery tickets effected by him during the course of business.

4.Permission is valid from ……..….. to……

Place: Signature…….

Date: Status……

Date of renewal	Date upto which renewed	Signature and Designation of the Assessing Authority.

FORM 8-I

[See Rules 8-D(3)]

Weekly statement of a lottery ticket dealer

Statement for the period from …….to……..

1.Registration Certificate No.

2.Name and address of the dealer

3.Style of the business

4.Number of the permission granted

5.Details of draws relating tickets sold during the week:

Type of draw	Number of draw	Date of draw	Composition amount payable	Composition amount paid	Balance due/excess paid
Weekly					
Fortnightly					
Monthly					
Special					
Festival Bumper					

Details of tax paid-

DD/PO/Cheque/Receipt/Challan No., Date and Bank……..

DECLARATION

I,…… do hereby declare to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from ……..to…….

Signature……

Proprietor/Partner/Director/Manager

For…….....

_____

FORM 8-J

[See Rules 8-D(4)]

Annual return of a lottery ticket dealer

Statement for the period from …….to……..

1.Registration Certificate No.

2.Name and address of the dealer

3.Style of the business

4.Number of the permission granted

5.Details of draws relating tickets sold during the year:

Type of draw	Number of draws	Date of draw	Composition amount payable	Composition amount paid	Balance due/excess paid
Weekly					
Fortnightly					
Monthly					
Special					
Festival Bumper					

(Details of payment of tax should be given)

DECLARATION

I,…… do hereby declare to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from ……..to…….

Signature……

Proprietor/Partner/Director/Manager

For…….....

_____

FORM 9

[See Rules 8(1)(2)(iii)(a) and(b)

Statement in lieu of return of turnover/estimated turnover

Statement for the period from ……..….to……..

1.Registration Certificate No.

2.Name and address of the dealer

3.Style of the business

4.Number of the permission granted

5.Nature of business carried on

6.Particulars of goods purchased by the dealer

7.Total turnover of purchase effected during the period

8.Major commodity detail in

9.Commodity Code

10.Total turnover of sales effected during the period

11.Total amount of composition amount payable for the period on the basis of turnover

12.Amount actually Paid Rs.

13.Balance due/Excess paid, if any Rs.

DECLARATION

I,…… do hereby declare to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from ……..…….

Signature……

Proprietor/Partner/Director/Manager

For…….....

_____

FORM 9-A

[See Rules 8-A(1)]

Statement in lieu of Return of Turnover

Statement for the period from …….to……....

1.Registration Certificate No. :

2.Name and address of the dealer :

3.Style of the business :

4.Number of the permission granted :

5.Nature of business carried on :

6.No. of power crushers operated during the year :

7.Horse power of each power crusher : 1. 2. 3. 4.

8. Total amount of composition payable for the period on the basis of horse power

9. Amount actually paid

10. Balance due/Excess paid, if any

DECLARATION

I,…… do hereby declare to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the year from …….. to …….

Signature……

Proprietor/Partner/Director/Manager

For…….....

_____

[FORM 10 x x x x x .]
[FORM 10-A x x x x x .]
[FORM 11 x x x x x .]
[FORM 12 x x x x x .]
[FORM 13 x x x x x .]

FORM 14

[See Rule 27(1)]

Delivery Note

1.Name and complete address of the consignor.

2.Registration Certificate Number of the consignor under the Karnataka Sales Tax Act, 1957, if any.

2-A Bill No. or cash Memorandum No, issued by the seller in respect of the goods.

3.Name and complete address of the consignee.

4.Registration Certificate Number of the consignee under the Karnataka Sales Tax Act, 1957, if any.

5.Destination of goods.

6.Description of goods.

7.Quantity of the goods.

8.Name and address of the person (if any) in-charge of the goods.

9.Name and address of the person driving the vehicle or in-charge of an animal or other means of conveyance.

10.Vehicle number, if any.

11.Name of the owner of the goods.

12.Signature of the owner of the goods or his authorized agent or manger.]

Date……

……...

Signature or thumb impression of the Person transporting the goods.

N.B. (1) The complete delivery note is to be in the possession of the person carrying the goods.

(2) In case thumb impression of the person transporting the goods is taken, the same should be attested by the seller or his agent or manger.

(3)The delivery note shall be maintained in the form of books containing 100 Forms. The Forms shall be serially numbered and one series of number shall be adopted for each assessment year.

FORM 15

[See Rules 28(2)]

Form of Appeal against an order of assessment under Section 12 and Section 20 of the Act To

The Joint Commissioner/ Deputy Commissioner,
…….Division.

The……..Day of ……19

(1) Name(s) of appellant(s)

(2) Assessment year

(3) Assessing Authority passing the assessment order disputed (4) Date on which the notice of assessment was served (5) Address to which notice may be sent to the appellant (6) Relief claimed in appeal-

a)Turnover determined by the assessing authority b)If turnover is disputed-

i. Disputed turnover

ii. Tax due on the disputed turnover c)If rate of tax is disputed-

i. Turnover involved ii. Amount of tax disputed

d) Any other relief claimed

7.Grounds of appeal, etc.

……...

(Signed) Appellant(s)

(Signed) Authorised representative, if any.

VERIFICATION

I/We ……..the appellant(s) named in the above appeal do hereby declare that what is stated therein is true to the best of my/our knowledge and belief.

Verified today the……day of ……19…..

……...

(Signed) Appellant(s)

(Signed) Authorised representative, if any.

N.B: (1) The appeal should be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority and by proof of payment of the tax and penalty not disputed in the appeal.

(2) The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal (without any argument or narrative) and such grounds should be numbered consecutively.

FORM 15-A

[See Rules 28(2)]

Certificate of payment of admitted tax

1.Office of issue
2.Name and address of the dealer
3.KST/CST Registration Number
4.Period of assessment
5.Tax admitted as per

Form 4
6.Tax paid as per Form 4
7.Total tax assessed
8.Total tax paid
9.Balance of tax to be paid
Certified that the dealer has paid the tax admitted as per Form 4.

Signature and seal of the Assessing Authority.

(FORM16 x x x x x .]

(FORM 17 x x x x x .]

FORM 18

[See Rules 30(1)(a)]

Form of Appeal Memorandum to the Appellate Tribunal Appeal Memorandum to the Appellate Tribunal Section 22(1) of the Act

Before the Sales Tax Appellate Tribunal, Karnataka

No. of 19

Appellant (s)

v

Respondent

(1)District in which assessment was made.

(2)Assessment year.

(3)Assessing Authority passing assessment order disputed.

(4)Joint Commissioner// Deputy commissioner of commercial Taxes passing the order in appeal under Section 20 or suo motu section 21 [x x x x x].

(4-a) Number and date of the order passed in appeal under Section 20 or in revision under Section 21.

(5)Date of communication of the order now appealed against.

(6)Address to which notices may be sent to the appellant.

(7)Address to which noties may be sent to the Respondent.

(8)Relief claimed in appeal-

(a)Turnover determined by the Assessing Authority passing the assessment order disputed.

(b)Turnover confirmed by the Joint Commissioner/ Deputy Commissioner.

(c)If turnover is disputer-

(i) Disputed turnover

(ii) Tax due on the disputed turnover

(d)If rate of tax is disputed

(i) Turnover involved

(ii) Amount of tax disputed

(e)Any other relief claimed

(9)Grounds of appeal, etc.

(Signed) Appellant(s)

(Signed) Authorised representative, if any.

VERIFICATION

[x x x x x]

2.I/We……. The appellant/appellants do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

(Signed) Appellant /s

(Signed) Authorised representative, if any

N.B: (1) The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authenticated copy) of the order appealed against and also four copies of the order of the Assessing Authority.

(2) The appeal when filed by any person other an officer empowered by the State Government under sub-section (1) of Section 20 should be accompanied by a Treasury receipt in support of having paid the fee calculated at the rate of 2 per cent of the disputed tax subject to a minimum of Rs. 200 and a maximum of Rs. 1000. The fee should be credited o the following head of account.

XII. Sales Tax (a) Sales Tax 6-Miscellaneous fees-Appeal or application fees relating to the Appellate Tribunal .

(Cheques, draft ,hundies or other negotiable instruments will not be accepted.)

(3)The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal (without any argument or narrative) and such grounds should be numbered consecutively.

_____

FORM 18-A

[See Rules 30(1)(d)]

Form of Memorandum of cross objections

Form of Memorandum of cross objections to the Sales Tax Appellate Tribunal

BEFORE THE SALES TAX APPELLATE TRIBUNAL

BANGALORE

*Cross objection No……. of 19

*In appeal No ……of 19

Appellant

Vs.

Respondent

1.**Appeal No. allotted by the Tribunal to which memorandum of cross objection relates.

2.District in which assessment was made.

3.Section under which the order appealed against was passed.

4.Assessment year in connection with which the memorandum of cross objections is preferred.

5.Date of receipt of notice of appeal filed by the appellant to the Tribunal.

6.Address to which notice may be sent to the respondent (objector).

7.Address to which notices may be sent to the appellant.

8.Relief claimed in the memorandum of cross objections.

Grounds of Cross Objections: 1.

2.

3.

4.

5.

6.

7.

etc.

(signed)

(Respondent)

(Authorised representative, if any.)

VERIFICATION

I, ……. The respondent, do hereby declare that what is stated above is true to the best of my information and belied.

Verified today the …..day of …….19…….

Signed.

Note:

(1)The memorandum of objections must be in quadruplicate.

(2)The memorandum of cross objections should be written in English and should set forth concisely and under distinct heads; the cross objection should be numbered consequently.

(3)*The number and year of memorandum of cross objections will be filled in the office of the Appellate Tribunal.

(4)** The number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent is be filled in here by the respondent.

(5)If the space provided is found ins s may be used for the purpose.

FORM 19

[See Rules 30(2)(a)]

Form of Application for Review to the Appellate Tribunal

Application for review to the Appellate Tribunal

Section 22(6)(a)

BEFORE THE SALES TAX APPELATE TRIBUNAL, KARNATAKA

No of 19

Applicant(s)

v

Respondent

(1)Number and date of the **o**riginal order of the Appellate Tribunal now sought to be reviewed.

(2)Date of communication of the order.

(3)Disputed turnover.

(4)The amount of tax disputed.

(5)Findings arrived at by the Appellate Tribunal.

(6)Fresh facts which were not before the Tribunal when it passed the original order, etc.

(Signed) Appellant /s

(Signed) Authorised representative, if any]

VERIFICATION

I/We……. The appellant(s) do hereby declare that what is started above is true to the best of my/our knowledge and belief.

Verified today the……..day……of ……19…….

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

N.B: (1) The appeal should be in quadruplicate and should be accompanied by four copies of the Appellate Tribunal.

(2)The application must be accompanied by a receipt from a Government Treasury in support of having paid the fee calculated at the rate of two per cent of the disputed tax subject to a minimum of Rs, 200 where the application is preferred by the assesse. The fee should be credited in the Treasury to the following head of account [XII Sales Tax] (a) Sales Tax 6-Miscellaneous fees Appeal or application fees relating to the Appellate Tribunal.

Cheques, drafts, hundies or other negotiable instruments will not be accepted:

Provided that if the application for review is preferred within ninety days from the date on which the order to which the application relates is communicated to the applicant, the application should be accompanied by half the fee which had been paid in respect of the appeal.

(3)The application should be written in English and should set forth concisely and under distinct heads the fresh facts which were not before the Appellate Tribunal at the time of passing the original order. (There should be no argument or narrative).

FORM 20

[See Rules 31(1)(a)]

Revision Petition

BEFOR THE HIGH COURT OF KARNATAKA

Memorandum of Civil Revision Petition

Under Section 23(1) of the Act

Petitioner

v

Respondent

Revision Petition presented to the High Court to revise the order of the Sales Tax Appellate Tribunal, ……..dated and passed in……..

(1)District in which the assessment was made.

(2)Assessment year.

(3)The designation of the officer whose orders were appealed against before the Appellate Tribunal.

(4)Date of Communication of the order of the Appellate Tribunal.

(5)Findings of the Appellate Tribunal.

(State in serial and appropriate order the relevant findings arrived at by the Tribunal).

(6)Questions of law raised for decision by the High Court.

(Here formulate the questions of law raised concisely, etc.).

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

VERIFICATION

I/We,……. the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the……..day of ……19…….

(Signed) petitioner(s)

(Signed) Authorised Representative, if any.

N.B: (1) The petition should be accompanied by a certified copy (certified by the Secretary to the Tribunal) of the order of the Appellate Tribunal.

(2)The petition should (if preferred by an assessee) be accompanied by a fee of Rs. 100.

(3)The petition should be written in English and should set forth concisely and under distinct heads the facts of the case, the findings arrived at by the Tribunal, and the questions of law raised consecutively. (There should be no argument or narrative).

FORM 21

[See Rules 31(2)(a)]

Review

BEFORE THE HIGH COURT OF KARNATAKA

Memorandum of Civil Miscellaneous Petition

Under Section 23(7) of the Act

Petitioner

v

Respondent

Petition for review of the order of the High Court, dated .....and passed in Civil Revision Petition No.....

(1)Number and date of the order of the High Court now sought to be reviewed.

(2)Date of communication of the order.

(3)Questions of law decided by the High Court (here formulate the decisions of the High Court concisely).

(4)Fresh facts which were not before the High Court when it passed the original order (state the fact without narrative).

(5)Questions of law now raised, etc.

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

VERIFICATION

I/We, ……. The appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the……..day of ……19…….

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

N.B: (1) The application should be accompanied by a certified copy of the order of the High Court sought to be reviewed.

(2) The application should, if it is preferred by an assessee, be accompanied by a fee of Rs. 100.

(3)The application should be written in English and should set forth concisely and under distinct heads the fresh facts which were not before the High Court at the time of passing original order. (There should be no argument or narrative).

FORM 22

[See Rules 31(2)(a)]

Review

BEFORE THE HIGH COURT OF KARNATAKA

Memorandum of Civil Miscellaneous Petition

Under Section 24(4) of the Act

Civil Miscellaneous Petition No.....

Petitioner

v

Respondent

Petition for review of the order of the High Court

Appeal against Order No.....

(1)Number and date of the order of the High Court now sought to be reviewed.

(2)Date of communication of the order.

(3)Questions of fact decided by the High Court.

(4)Questions of law decided by the High Court.

(5)Fresh facts which were not before the High Court when it passed the original order (state the fact briefly without narrative).

(6)Questions of fact now raised.

(7)Questions of law now raised.

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

VERIFICATION

I/We, ……. The appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the……..day of ……19…….

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

N.B: (1) The application should be accompanied by a certified copy of the order of the High Court sought to be reviewed.

(2) The application should, if it is preferred by an assessee, be accompanied by a fee of Rs. 100.

(3)The application should be written in English and should set forth concisely and under distinct heads the fresh facts which were not before the High Court at the time of passing original order and the questions of facts and law raised. (There should be no argument or narrative).

FORM 23

[See Rules 32]

Appeal

BEFORE THE HIGH COURT OF KARNATAKA

Memorandum of Appeal against Order

Under Section 24(1) of the Act

Appeal against Order No.....

Appellant

v

Respondent

Appeal against the order of the Commissioner or Additional Commissioner, dated and passed in-

(1)District in which the assessment was made.

(2)Assessment year.

(3)Assessing authority passing the original order.

(4)State if the order was modified at any time previously by any officer subordinate to the Commissioner or Additional Commissioner and if so in what manner – (state the results of modification briefly).

(5)Date of Communication of the order of the Commissioner or Additional Commissioner.

(6)Address to which notice may be sent to the appellant.

(7)Address to which notice may be sent to the respondent.

(8)Relief claimed in appeal-

a)Turnover determined by the assessing authority.

b)Turnover as modified prior to suo motu by the Commissioner or Additional Commissioner.

c)Turnover as modified and fixed by the Commissioner or Additional Commissioner.

d)Relief claimed.

e)Grounds of appeal-

(i) State the facts disputed briefly.

(ii) State the questions of law raised for decision by the High Court.

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

VERIFICATION

I/We, ……. The appellant(s) do hereby declare that what is started above is true to the best of my/our knowledge and belief.

Verified today the……..day of ……19…….

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

N.B: (1) The appeal should be accompanied by a certified copy of the order of the Commissioner of Additional Commissioner appealed against.

(2)The appeal should be accompanied by a sum of Rs. 100.

(3)The appeal should be written in English and should set forth concisely and under distinct heads, the fresh facts of the case, the grounds of appeal and the points of law raised consecutively.

FORM 23-A

[See Rules 32(2)]

Appeal

BEFORE THE HIGH COURT OF KARNATAKA

Memorandum of Appeal against Order of Authority for clarification and Advance Ruling Under Section 24(1) of the KST Act, 1957

Appeal against Order No.....dated.....

Appellant

v

Respondent

(1)Date of communication of the order of the Authority appealed against:

(2)Address which notice may be sent to the appellant:

(3)Address to which notice may be sent to the respondent:

(4)Clarification/Ruling of the Authority:

(State in serial and appropriate order the relevant clarification/ruling of the Authority)

(5)Grounds of appeal.-

(i) State the facts disputed briefly:

(ii) State the questions of law raided of decision by the High court:

(Here formulate the questions of law raised concisely)

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

VERIFICATION

I/We, ……. The appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the……..day of ……20…….

(Signed) Appellant (s)

(Signed) Authorised Representative, if any.

Notes: (1) The appeal should be accompanied by a certified copy of the order of the Authority for Clarification and Advance Ruling appealed against.

(2)The application should be accompanied by a sum of Rs.1,000.

(3)The appeal should be written in English and should set for the concisely and under distinct heads, the fresh facts of the case, the grounds of appeal and the points of law raised consecutively.

_____

FORM 24

[See Rules 39(2)]

Refund Payment Order

Book No. Voucher No. Book No. Voucher No.

Refunds

Counterfoil order for the refund of under the Karnataka Sales 1957

Refund payable to-

Registration Certificate No.

Date of Order directing refund of.... bearing Registration Certificate No.....for the period from 19....to 19.....a refund of Rs.....is due to.....

Amount of Refund

Number in collection register showing the collection of amount regarding which refund is made.

(Rupees.....(in words) (Signed).....

Refunds

Order for the refund of tax/fees under the Karnataka tax/fees Sales Tax Act, 1957 (payable at the Government Treasury Tax Act, within three months of the date of issue).

To the Treasury Officer,

.....

1. Certified that with reference to the assessment records

2. Certified that the amount of tax/fees concerning which this refund is allowed has been duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to .....the sum of Rs……(in figure)

Book No. Voucher No. Book No. Voucher No.

Designation ..... Date.....

Signature of the recipient of the Voucher..... (Signed).....

Date of encashment in the Government Treasury.

Designation.....

Date of encashment in the Government Treasury.

Date.....Place.....

Pay rupees.....only

The .....19.....

Treasury Officer.

Received Payment.

Claimant's Signature.

Place.....

Date..... Receiving Officer.

_____

FORM 24-A

[See Rules 39(2)]

Interest payment Order

Book No. Voucher No.	Book No. Voucher No.
1 2	1 2
Interest Counterfoil order for the Payment of interest under the Karnataka Sales Tax Act, 1957. Interest payable to Registration Certificate No. Date of order directing payment or interest..... Head of Account: 240 Sales Tax (2) Collection charges (3) Other expenditure	Interest Order for the payment of Interest under the Karnataka Sales Tax Act, 1957 (payable at the Government Treasury within one month of the date of issue). To: The Treasury Officer. ..... (1)Certified that with reference to the assessment records of.....being Registration Certificate No.....for the period from 19....to 19.....an interest of Rs.....is due to .....vide order No.....and date .....of the (office) .....communicate to me on 19..... (2)Certified that the amount of interest of Rs.....is calculated at the rate of nine per cent (9%) per annum for the period from 19…to 19…on the refund amount of Rs.....
Book No. Voucher No.	Book No. Voucher No.
Amount of interest (Signed)..... Designation..... Signature of the recipient of the Voucher Date of encashment in the Government Treasury Place..... Date.....	(3)Certificate that no interest payment order regarding the sum of the period now in question has previously been granted. (4)Please pay to.....the sum of Rs.....(in figures).....(in words). Date..... (Signed)..... (Designation) Date of encashment in the Government Treasury Date.....Place..... Pay Rupees.....Only The.....Treasury Officer Received Payment Officer Claimant's Signature..... Receiving Officer.

_____ **FORM**

24-B

[See Rules 17(3)]

Refund Payment Order

Book No. Voucher No.	Book No. Voucher No.	Book No. Voucher No.
Refunds (for use in the office of issue)	Refunds (To be issued to the dealer)	Refunds (To be sent to Treasury Bank)

Counterfoil order for the refund of excess tax paid on industrial inputs under the Karnataka Sales Tax Act, 1957	Order for the refund of excess tax paid on industrial inputs under the Karnataka Sales Tax Act, 1957 (payable at the Government Treasury within three months of the date of issue.)	Order for the refund of excess tax paid on industrial inputs under the Karnataka Sales Tax Act, 1957 (payable at the Government Treasury within three months of the date of issue.)
Book No. Voucher No.	Book No. Voucher No.	Book No. Voucher No.
Refund payable to Registration Certificate No. Amount of Refund	To The Treasury Officer, ... 1.Certificated that with reference to the statement in Form 3 of .....(dealer) bearing Registration Certificate No..... for the month of .....200.....a refund of Rs.....is due to .....(dealer) 2.Certificated that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the concerned register under my signature. 3.Please pay to…… (dealer) the sum of Rs.....(in figures) Rupees.....(in words)	To The Treasury Officer, .../The Officer-in-charge of .....(Bank) 1.Certificated that with reference to the statement in Form 3 of .....(dealer) bearing Registration Certificate No..... for the month of .....200.....a refund of Rs.....is due to .....(dealer) 2.Certificated that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the concerned register under my signature. 3.Please pay to ….(dealer) the sum of Rs.....(in figures) Rupees.....(in words
(Signed)..... Designation..... Signature of the recipient of the voucher..... Date of encashment in the Government Treasury Place…… Date…….	(Signed)..... Designation and seal ..... Place.....Date..... (for use in the Treasury) Date of encashment in the Government Treasury Pay Rupees.....only Treasury Officer..... Received Payment Claimant's Signature	(Signed)..... Designation and seal ..... Place.....Date..... Date of encashment in the Government Treasury/Bank Treasury/ Treasury officer/ Bank Stamp Officer-in-charge of Bank

FORM 24-C

[See Rules 17(4)]

Interest Payment Order

Book No. Voucher No.	Book No. Voucher No.	Book No. Voucher No.
Interest (For use in the office of issue) Counterfoil order for the payment of interest under the Rule 17(4) of the Karnataka Sales Tax Rules, 1957 Interest payable to Registration Certificate No. Head of account Amount of interest (Signed)..... Designation..... Signature of the recipient of the Voucher……. Date of encashment in the Government Treasury	Interest (To be issued to the dealer) Order for the payment of interest under the Karnataka Sales Tax Rules, 1957 payable at the Government Treasury within three months of the date of issue. To The Treasury Officer, ... 1.Certified that with reference to the statement in Form 3 of .....bearing Registration Certificate No.....for the month of .....200.....an interest of Rs.....is due to..... 2.Certificate that the amount of interest of Rs..... is calculated at the rate of one quarter per cent (1/4%) per week for the weeks from.....to..... on the refund amount of Rs..... 3.Certificated that no interest payment order regarding the sum for the period now in question has previously been granted. 4.Please pay to.....the sum of Rs…..(in figures).....(in words) (Signed)..... Designation and Seal…….. Date.....Place..... (for use in the Treasury) Date of encashment in the Government Treasury. Pay Rupees ….only Treasury Officer-……..	Interest (To be sent to Treasury / Bank) Order for the payment of interest under the Karnataka Sales Tax Rules, 1957 payable at the Government Treasury within three months of the date of issue). To The Treasury Officer, .../The Officer-in-charge of .....(Bank) 1.Certified that with reference to the statement in Form 3 of ……....bearing Registration Certificate No.....for the month of .....200.....an interest of Rs.....is due to..... 2.Certificate that the amount of interest of Rs..... is calculated at the rate of one quarter per cent (1/4%) per week for the weeks from.....to..... on the refund amount of Rs..... 3.Certificated that no interest payment order regarding the sum for the period now in question has previously been granted. 4.Please pay to.....the sum of Rs...(in figures).....(in words) (Signed)..... Designation and Seal……. Date……Place Date of encashment in the Government Treasury/Bank ……
Place..... Date.....	Received Payment Claimant's Signature	Treasury/ Treasury Officer Bank Stamp Officer-in-charge of Bank.

FORM 25

[See Rules 39(2)]

Refund Adjustment Order

Registration Certificate No.....

Demand Register No.....

To

.....

.....

1.Certified with reference to the assessment records of (Name).....bearing Registration Certificate Number .....for the period from .....19.....to.....19.....a refund of Rs.....is due to (Name).....

2.Certified that the tax concerning which this refund is allowed has been credited to the Treasury.

3.Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4.This refund is adjusted towards the amount of .....due from the said refundee for the period from.....to.....

Seal

Signature.....

Place.....

Designation……

Date.....

_____

FORM 25-A

[See Rules 39(2)]

Interest Adjustment Order

Registration Certificate No.....,Demand Register No.

To

.....

.....

.....

1.Certified that with reference to the assessment records of .....bearing Registration Certificate Number.....for the period Number.....for the period from 19.....to 19.....interest of Rs.....is due to .....vide order No.....and date.....of the (office).....communicated to me on 19.....

2.Certified that the amount of interest of Rs.....is calculated at the rate of nine per cent (9%) per annum for the period from 19.....to 19.....on the refund amount of Rs.....

3.Certified that no interest payment order regarding the sum and for the period now in question has previously been granted.

4.This payment of interest is adjusted towards the amount of .....due from the said dealer/person for the period from.....to.....

Signature.....

Seal Designation.....

Place.....

Date.....

FORM 26

(Declaration under Rule 46 of the Karnataka Sales Tax Rules, 1957)

I/We .....of ..... carrying on the business(es) under the name and style of ..... at .....and other places in the State of Karnataka as..... and liable to pay the tax under the Karnataka Sales Tax Act, 1957, do hereby declare and authorise the following person / persons viz., ...(here give address) .....whose signature/signatures .....are appended below and identified by me/us and who is/ are (mention here the status or designation) ……of the said concerned shall be person /persons authorised to sign the returns under the Act on behalf of the aforesaid business concern or to make statements in any enquiry under the Act as required under Rule 46.

Place:

Date:

Signature/s of
the Declarant/s ……
Status of the
Declarant/s …….

Name/s and Signature/s of the authorised person (s)

Name	Signature	Status
_____	_____	_____
_____	_____	_____
_____	_____	_____

Identified by.....

Signature of the Identifier.....

Status of the Identifier.....

_____

FORM 27

[See Rules 49]

Form of Summons under the Karnataka Sales Tax Act, 1957

Summons Appear and /or to produce documents To

.....

Where your attendance is necessary to give evidence / whereas the following documents (here describe the document in sufficient detail to permit of their identification with reasonable certainty) are required with reference to an inquiry under the Karnataka Sales Tax Act, 1957 (here enter briefly the subject of the inquiry) pending before me, you are hereby summoned to appear in person / to produce or cause to be produced the said documents before me on the …… day of ……. 19…….at…….o'clock at (place) …… and not to depart thence until permitted by me.*

Give under my hand and seal this …… day of ……19 ……

…….

Signature

Office Designation …….

Seal

*These words should be omitted where the summons is for the production of documents only.

_____

FORM 27-A

[See Rules 26-A]

Notice calling for accounts and other documents under Section 28(1) of the Karnataka sales Tax Act, 1957

*Whereas I desire to ascertain whether you are liable to register / renew your Registration Certificate under section 10 (new registration) Section 10-(A) (5) (Renewal) ……*Whereas I desire to satisfy myself that the return furnished by you in respect of the period from……. To ……19…… is correct and complete……...

*Whereas I propose to make an assessment under sub-section(3) of Section 12 since I am of the opinion that you are liable to furnish return under sub-section(1) of Section 12 and you have failed to furnish it……..

*Whereas I desire to satisfy myself that the ……accounts maintained by you for the period ……. are true and correct or are in accordance with the Rules;

You are hereby requested to appear in person before me/or arrange to represent you before me by a legal practitioner or duly authorised Accountant or Sales Tax Practitioner at (place) …….at (Time)…….on …… and to produce the following documents before me.

(1)All your account books, vouchers, bills, declaration, way bills and delivery notes relating to stocks, deliveries, purchases, output and sales of goods.

(2)Any other document containing information relating to your business.

(3)Documents mentioned in Items (1) and(2) above relating to sales or purchase effected by you in the course of inter-State trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of the goods into the territory of India.

You are also informed that failure to comply with the terms of this Notice is an offence punishable under Section 29(1) (f) of the Act.

Commercial Tax Officer

_____

Assistant Commissioner of Commercial Taxes.

Note:- *Strike out whichever is not applicable.

_____

FORM 28

[See Rules 56(5)]

List of Sales Tax Practitioners qualified under Section 36(c) of the Karnataka sales Tax Act, 1957.

Date of enrolment	Roll No.	Name of the applicant	Address of the Sales Tax Practitioner	Qualification of the Sales Tax Practitioner
1	2	3	4	5
Date of application for enrolment	Date of amendment, if any	Nature of amendment	Date of removal of name	Reason for removal
6	7	8	9	10
Date of direction of the Commissioner, if any, under sub-rule (3) or Rule 56(4)(b)	Date of order passed by Government in appeal, if any	Result of appeal	Date of re-entry of name	Remarks
11	12	13	14	15

FORM 29

[See Rules 56-(2)(a)]

Application for Enrolment as a Sales Tax Practitioner

To

The Commissioner of Commercial Taxes in Karnataka, Bangalore.

I, ……..(a partner of the firm known as ……) of ……(address) …… hereby apply for enrolment of my name in the list of Sales Tax Practitioners under sub-rule (5) of Rule 56 of the Karnataka Sales Tax Rules, 1957.

I declare that I am qualified to attend before any Sales Tax Authority under Section 36 of the Karnataka Sales Tax Act, 1957, in accordance with sub-rule (2) of Rule 56 of the said Rules, in that-

*(a) I have attended on the …… 19 …… before (name and designation of Sales Tax Authority) …… on behalf of …… in the …… proceedings under Section …….. of the …….. ……otherwise than in the capacity of an employee or relative of the said …… for which I attach herewith a true copy of the certificate granted by …….

(aa) I am a retired officer of the Commercial Tax Department of the Government of ……State and while in service I had worked as …… which is a post not lower in rank than that of an Assessing Authority for a period of not less than two years.

(b) I have passed the necessary Accountancy Examination, viz ……. held at …….. in the month of …….. the year ……[specified as an Accountancy Examination in sub-rule (2) of Rule 56.]

(c)I have acquired the necessary education qualification namely ……. …….. of …… ……in the examination held at …….. in the month of ……. the year……. Which is one of the qualifications, specified under educational qualifications in sub-rule (2) of rule 56.

The above statements are true to the best of my knowledge and belief.

Place …….

Date ……... Signature ……

*Strike out whichever is not applicable.

_____

ACKNOWLEDGMENT

Received an application in Form ……..from…….. form……for enrolment under Rule 56(2)(a) of the Karnataka Sales Tax Rules, 1957.

Place……

Dare…….

Serial No. ……

_____

FORM 30

[See Rules 57(2)]

Authorisation of an Accountant or Sales Tax Practitioner to appear on behalf of a dealer before a Sales Tax Authority

I/We …….. of ……. *being a registered and licensed dealer holding Registration Certificate No …… dated…… under the Karnataka Sales Tax Act, 1957, do hereby authorize Sri …… an Accountant/Sales Tax Practitioner to represent me/us in and to produce accounts and documents connected with the proceedings before Sales Tax Authorities in respect of my/our assessment for the period from ……19 ……to…… ……19 ……and whatever explanation or statements he gives or makes on my/our behalf will be binding on me/us.

Signature……
Status……..

Place……
Date…….

I, ……(representative) do hereby declare that I am and Accountant/Sales Tax Practitioner duly qualified under Section 36(c) of the Karnataka Sales Tax Act, 1957, and that I agree attend as an agent on behalf of the above mentioned Sri/Messrs. …… and that I shall state the facts correctly and give true explanations to the best of my knowledge and belief.

Signature……

Place……
Date…….

FORM 31

[See Section 12(3), [12(4) and 12-B(2)] and Rule 18(3)(i)]

Proposition Notice

To

.....

.....

Registration Certificate No……

Whereas being liable to pay tax under the Karnataka Sales Tax Act, 1957, you have failed to submit the return of turnover in

Form 4 within the time prescribed under Rule 18, for the period …… I propose to determine and assess the tax payable by you to the best of my Judgment under sub-section (3) of Section 12 and also to direct the payment of penalty under sub-section (4) of Section 12.

You are hereby given an opportunity of being heard. Accordingly, you are required to attend in person or by a legal practitioner or by an agent authorised in writing at (place) ……at (time)……on (date) ……. and to show cause why you should not be assessed to tax and penalty for the said period. You may produce or cause to be produced your account books and other documents and file the return for scrutiny and consideration while making the assessment.

Signature……

Designation……

Place……

Date…….

FORM 31-A

[See Sections 12(3), 2[12(4) and 12-B (2)] 3 [x x x] and 4 [Rule 18](3)(ii)]

Office of the Commercial Tax Officer/

Assistant Commissioner of Commercial Taxes

……Circle,

…… dated……

Proposition Notice To

Sri ……...

……...

……

Form 4 for the year/ (x x x) ending …….submitted by you is incorrect and incomplete, I propose to determine your total and taxable turnovers for the said period to the best of my judgment as Rs ……. and Rs…… respectively. The reasons for non-acceptance of the return and the basis of the proposed assessment are furnished below. You are hereby called upon to show cause against the proposed assessment, adducing evidences, if any, either in person or through a legal practitioner or an agent auhorised in writing, at …….a.m./p.m. on…… at my office/camp at…….failing which it will be presumed that you have no objections to the proposed assessment and orders as deemed fit will be passed.

Assessing Authority.

_____

FORM 32

[See Rule 26(9)(a), (b) and (c)

Declaration to be furnished by a dealer in respect of goods mentioned in First, Second, Third and Fourth Schedules

1.I/We …….. (full address) dealers in …….(specify the nature of the goods) sold/purchased …….(goods)……(quantity) Rs……(value) to/from/Messsrs…… in my/our/his/their sale bill/bill of lading No……. dated……

2.I am / We are……. The seller(s) / the purchaser(s) in the State liable to tax under the Karnataka Sales Tax Act, 1957 and I/We shall pay tax on the above sale/purchase.

OR

The goods have already suffered tax at the hands of persons who are the first, second or third sellers or purchases and who are dealers in the State. I have purchased these goods from them with reference to their sale bill / bill of landing No…… dated …….. for …….. (value), and I am the subsequent seller.

2-A. I am / We are the last seller(s) purchaser(s) in the State who is liable to tax under the Karnataka Sales Tax Act, 1957 and I/We shall pay tax on the above Sales/Purchases.

3. My/ Our registration number is ……..….. and the assessment number is ……..

I am / We are on the rolls of the Commercial Tax officer/ Assistant Commissioner of Commercial Taxes ……(place).

Place:
Date:

Signature and relationship of the person
Signing this declaration to the seller.

Notes: (1) Strike out whichever is not applicable.

(2) In paragraph 2, indicate whether you are 1st, 2nd or 3rd seller or purchaser in the State.

FORM 32-A

[See sub-rule 9(c) of rule 26]

Register of Declarations in Form 32 issued to other Dealers in the State

Sl. No.	Date of issue	Serial number of Form 32	Particulars of own sales invoice(s) in respect of which Form 32 is issued			
			Invoice No. and date	Description of goods	Quantity	Total value
1	2	3	4a	4b	4c	4d

Dealer to whom From 32 issued		If goods were purchased from another registeed dealer particulars thereof	
Name and address	His Registration Certificate Number	Dealer from whom purchased	
		Name and address	Registration Certificate No.
5a	5b	6a	6b

If goods were purchased from another registered dealer, particulars thereof				Remarks
Invoice Number and date	Description of goods	Quantity	Total value	

6c	6d	6e	6f	7

_ **Notes:** (1) columns 4a to 4d should be filled up only in respect of goods liable to tax at the point of first sale or first purchase in the State.

(2) Columns 6a to 6f should be filled up in respect of all goods by all dealers, except those who happen to be the first sellers/purchasers thereof.

FORM 32-B

[See Rule 6-A(1)]

Declaration in respect of goods specified in Section 6-A

Serial Number
Officer of issue

Name and Address of the dealer to whom issued
Registration certificate No. of the dealer to whom issued

Date of Issue Seal of Issuing Authority

(To be filled by selling dealer)

To

……
……
(Purchase dealer's name and Address and Registration
…… Certificate number)

Registration Certificate number under the Karnataka Sales Tax Act, 1957.

1. I / We …… (Full Address) dealers in ……. (Specify the nature of goods) sold / purchased …….. (goods) …….. (quantity) …… for Rs …….. (Value) to / from / Messrs ……. In my / our / his /their sale bill / bill of lading No ……. Dated ……

2. I / am we are …… the seller(s) / the purchaser(s) in the State liable to tax under the Karnataka Sales Tax Act, 1957 and I / We shall pay tax on the above sale / purchases.

OR

The goods sold in this bill have been purchased by me / us from dealers within the State and I / We have obtainded a declaration as required under Section 6-A from our selleres in respect of such purchases and I am / We are a second / subsequent dealer in the said goods.

Place:
Date:

Signature
Name in Full
Status of the Person issuing this declaration.

FORM 32-C

[See Rule 6-A(7)]

Registrationof declaration in Form 32-B

PART-I

Details of receipt of Form 32-B

Sl.No	Date of Receipt	Authority from whom received	No. of books received	Sl.No. of each book and of the declaration forms contained in each book	Remarks
1	2	3	4	5	6

PART –II

Details of issues of Form 32-B

Sl. No	Date of issue	Sl.No. of the book	Sl.No. of declaration form issued	Name and Addrees of the buyer to whom issued
1	2	3	4	5
Registration No.of the buyer	Cash memo/invoice No.and date	Description of goods sold	Quantity	Value
6	7	8	9	10

PART –III

Details of issues of Form 32-B surrendered

Sl. No	Date of surrender	Sl.No. of the book	Sl.No. of declaration forms	Remarks
1	2	3	4	5

PART –IV

Details of issues of Form 32-B lost/destroyed/stolen etc.

Sl. No	Date of loss destruction theft	Sl.No. of the book	Sl.No. of declaration form	Remarks
1	2	3	4	5

FORM 32-D

[See Rule 6-B]

Form of Declaration

1. I / We …….. (name and full postal address) have purchased goods …… (name of goods) having the brand name / trade mark …….. (name of the brand or trade mark) from …… (name and full address of the manufacture).

2.I / We have included the value of the goods so purchased in my / our accounts and my / our total turnover is not less than Rupees Two lakhs.

3.My / Our Registraion Certificate Number is …….. (here enter registration certificate number).

4.I / We am are registered dealers on the rolls of the sales tax office …… (here enter the name of the sales tax office).

Particulars of Goods Purchased

Sl. No.	No. & date of sale bill issued by the seller	Description of goods	Quantitiy		Value of goods purchased	Remarks
			No. of Packages	Weight		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Place:
Date:

Name and signature an status of the Person signing the declaration.

FORM 33

[See Rule 6-A(2)]

Remitted in the Bank/Treasury

At ……..Major Head-0040-Sales Tax.

Treasury Code Drawing Officer Code

Date Challan No.

Remitter's Name and Address

Head of Account	Amount
101 Central Sales Tax	..
01 Tax Collection	..
0040-00-101-0-01	..
102 State Sales Tax	..
01-Sales Tax	..
0040-00-102-0-01	..
02 Additional Tax	..
0040-00-102-0-02	..
03 Turnover Tax	..
0040-00-102-0-03	..
04 Tax on Purchases of Sugarcane	..
0040-00-102-0-04	.
05 Licence Fee / Registration Fee	..
0040-00-102-0-05	..
06 Other Receipt	..
0040-00-102-0-06	..
Total	..

Amounnt in Words ……only.

Date……

Place……..

Signature of Depositor

Remitter

For use in Treasury / Bank Receipted Rs…….. in words …… (only).

Treasurer Accountant Treasury Officer.

FORM 33-A

[See Rule 13-A(3)]

Challan for remittance of tax deducted at source under Section 19-A or 19-AA by Transfer Adjustment

Major Head-0040-00-102-0-01, Sales Tax

Remitted in …… Bank / …… Treasury ……

1.Name and address of the remitter

2.Name, address and registration number under the Karnataka Sales Tax Act, 1957, of the person on whose behalf the amount is remitted

3.Amount payable to the contractor or to the supplier

4.Amount of tax deducted @ 4%

Amount in words ……

Date: Only. Place: ..……

Signature of the Depositor

Tax deducting authority

For use in Bank / Treasury

TTR No. and date ……..

Received Rupees ……. (in words) Rupees ……. Only by Transfer credit to 0040-00-102-0-01.

Treasurer Accountant Treasury Officer.

FORM 34

[See Rule 23-C]

Declaration

Place……...

Date…… To

(The officer-in-charge of checkpost/barrier)

1.Number of the vehicle ……..

2.Name and address of the person making the declaration

……..

3.Status……

4.Description of the goods:-

Sl.No.	Description of the goods	Quantity	Value	Name and address of the person from whom goods were bought	Name and address of the person to whom goods were sold
1	2	3	4	5	6
Rs. Ps.					

I, ……. hereby declare that the information furnished in the above statement is true to the best of my knowledge and belief.

Signature.

_____

FORM 35

[See Rule 30-B]

Security Bond for stay of collection of tax, fee or other amount in dispute

Before the Karnataka Sales Tax Appellate. Tribunal / Joint Commissioner of Commercial Taxes / Deputy Commissioner.

No……. of 19 ……..

Appellant:-

Security bond executed in favour of the Governor of Karnataka and his successors in office and assigns.

Whereas …… has filed an appeal before the Sales Tax Appellate Tribunal / Joint commissioner of Commercial Taxes / Deputy Commissioner at ……. against the order of…….. in its / his …….dated …… and the said appeal is pending and whereas the said appellant has applied for direction in regard to the payment of the dispured tax, fee or other amount and has been called upon to furnish security accordingly, and in consideration whereof, I / We ……hereby personally undertake and bind myself / ourselves my / our heirs, successors and legal representatives to pay the Government of Karnataka the sum of Rs ……. and mortgage/ charge the properties in the Schedule hereunto annexed for the payment of the sum of Rs. …… to the Government of Karnataka and covenant that if the aforesaid appellant complies with all the directions in regard to the payment of tax, fee or other amount made by the Sales Tax Appellate Tribunal / Joint Commissioner of Commercial Taxes / Deputy Commissioner in the said appeal this bond shall be void and of no effect, otherwise it shall remain in full force and effect.

In witness wherof I / We …… have hereunto affixed my / our hands and seal this day of ….19……at ……..

Witnesses:-

1.

2.

Appellant

Surety.

FORM 36

[See Rule 54-A(1)]

Statement of goods cleared, forwarded, transported , shipped, etc.

1.Name and address of the transporter / clearing / forwarding house / transporting agent / shipping agent or steamer agent, *etc*. ……..

2.The period to which the information relates……..

Sl.No.	Date of clearing forwarding transporting, shiping, etc.	Name and full address of the consignor	Name and full address of the consignee	Number and date of delivery note / bill of lading / R.R. etc.	
				No.	Date
(1)	(2)	(3)	(4)	(5)	

Description of goods	Quantity		Value of goods	Remarks
	No. of packing	Weight		
(6)	(7)	(8)	(9)	(10)

DECLARATION

I/ We, ……. declare that to the best of my / our knowledge that the information furnished in the above statement is true and correct and that it relates to the period of ……..

Name and Signature with status
of the person signing

_____

FORM 36-A

[See Rule 54-A(2)]

Notice calling for information accounts and other documents under Section 28-B of the Karnataka Sales Tax Act, 1957

* Whereas, the particulars of all taxable goods cleared, forwarded, transported or shipped by you for the period ……. in respect of …… the consignor / consignee are necessary, you are hereby required to furnish such information on or before……

*Whereas, I desire to examine the accounts maitained by you for the period …… so as to vertify the correctness of information furnished by you.

You are herby requsted to appear in person before me / or arrange to represent you before me by a duly authorized representative at (place) ……at (time) …….. on …… and to produce the following documents before me.-

(1)All your account books, copies of freight receipt vouchers, copies of declarations, copies of waybills and delivery records relating to goods transported, delivered and in transit.

(2)Any other document containing information relating to your business.

You are also informed that failure to comply with the terms of this notice is an offence punishhable under Section 29(2)(aa) of the Act.

Commercial Tax Officer

…….

Assistant/Deputy Commissioner of Commercial Taxes

Note: *Strike out whichever is not appliacable.

_____

FORM 37

[See Section 5-A and Rule 38-A(1)]

Form of Declaration

(Orginal/ Duplicate / Triplicate)

(To be completed by the Assessing Authority)

Name and address of the dealer to whom issued
Registration Certificate Number of the dealer to whom issued
Officer issuing the

Form

Date of issue Seal of issuing Authority

(To be completed by the purchasing dealer)

To:

…….. ……..

(Selling dealer's name and

address and registration

…….. certificate number).

1. Certified that the goods (inputs), details of which are given in the table below, have been purchased from you by me / us:

Details as per selling dealer cash memos / invoices.

Sl.No.	My/our Purchase Order No. and date	Cash Memo / Invoice No. and date	Description of the goods	Quantity	Net Sale Price
1	2	3a	3b	3c	3d

Details as per selling dealer's cash memos / invoices			Total		
Tax	Surcharge	Other charges, if any	Total	Description of the goods in the manufacture of which the inputs purchased are intended to be utilised in Karnataka	Remarks
3e	3f	3g	3h	4	5

2. Certifed further that---

(i) I / We am / are manufactures in Karnataka, of the goods detailed below, which are taxable under the provisions of the K.S.T. Act, 1957:-

……..

……..

(ii) I / We am / are liable to pay the tax in respect of the above goods and have not been exempted by any authority from the payment of tax; and

(iii) The goods described in the table above are for use by me / us as inputs in the manufacture of other taxable goods inside the State for sale.

3. Certified that the statements made above are true to the best of my / our knowledge and belief.

Signature

Name in full

Place: Status of the person

Date: issuing this decalration.]

_____

FORM 37-A

[See Section 5-A and Rule 38-A(1)]

Form of Declaration

(Orginal/ Duplicate / Triplicate)

Sl.No…….

Name and address of the issuing dealer:

Registration Certificate Number:

Jurisdictional Assessing Authority of the issuing dealer

To:

…….. …….. ……..

(Selling dealer's name and address and registration certificate number).

1. Certified that the goods (inputs), details of which are given in the table below, have been purchased from you by me / us:

Details as per selling dealer cash memos / invoices

Sl.No	My / our purchase order No. and date		Cash Memo / Invoice No. and date	Description of the goods	Quantity
(1)	(2)		(3a)	(3b)	(3c)
Net Sale price	Tax	Other charges, if any	Total	Description of the goods in the manufacture of which the inputs purchased are intended to be utilized in Karnataka	Remarks
(3d)	(3e)	(3f)	(3g)	(4)	(5)

2. Certified further that.-

(i) I / We am / are manufactures in Karnataka, of the goods detailed below.-

……..

……..

(ii) The goods described in the table above are for use by me / us as inputs in the manufacture of other taxable goods inside the State for sale.

3. Certified that the statements made above are true to the best of my / our knowledge and belief.

Signature

Name in full

Place: Status of the person

Date: issuing this declaration.]

FORM 38

[See 2[Rule 38-A(6)(a)]]

Register of declaration in Form 37

PART I – Details of Receipts of Form 37

Sl. No.	Date of recipt	Authority from whom received	No. of books received	Sl. No. of each book and of the declaration Forms contained in each book	Remarks
1	2	3	4	5	6

PART II- Details of issues of Form 37 concluded

Sl. No.	Date of issue	Sl.No. of the book	Sl. No. of declaration Form issued
1	2	3a	3b
No. and date of purchase order in respect of which issued	Name and address of the seller to whom issued	Cash Memo / invoice No. and date	Description of goods (inputs)
4	5	6	7

Quntity	Net sale price	Tax	Surcharge	Other charges, if any	Total	Remarks
8	9	10a	10b	10c	11	12

PART III- Details of Form 37 surrendered

Sl.No.	Date of surrender	Sl.No. of the book	Sl.No. declaration Forms	Remarks
1	2	3a	3b	4

PART IV- Details of Form 37 lost/destroyed/stolen, etc.

Sl.No.	Date of loss/destruction/theft	Sl.No. of the book	Sl.NO. of declaration Forms	Remarks
1	2	3a	3b	4

FORM 38-A

[See Rule 38-A (7)(a) and (b)]

Stock and utilisation account of the inputs purchased against Form 37

Notes: 1. A separate register should be maintained in respect of each of the goods manufactured

2. Separate folios should be allotted in respect of each input.

PART-I

1.Names of the goods manufactured in Karnataka.

2.Names of the inputs required in the manufacturing process-

A.Component parts

…….

…….

B.Raw materials

……

……

PART-II

3.Name of the input …….

Daily Stock Account

Date	Opening stock		Purchase receipts		Total	
	Quantity	Value	Quantity	Invoice Value	Quantity	Value
1	2a	2b	3a	3b	4a	4b

Quantity/value of inputs issued, used for manufacture		Closing stock		Remarks
Quantity 5a	Value 5b	Quantity 6a	Value 6b	7
Month				

Notes: (1) The quantity should be entered in terms of the units in which purchases are made. (2) Monthly/Yearly abstracts should be drawn up in the Register at the end of each month/year.

FORM 38-B

[See Rule 38-A(6)(a)]

Register of declaration in Form 37

PART I –Details of Stock of Form 37-A

Sl. No.	Date of receipt of new stock	No. of declarations received	Sl. No. of declaration forms	Remarks
(1)	(2)	(3)	(4)	(5)

PART II –Details of issues of Form 37-A

Sl. No.	Date of Issue	Sl. No. of declaration form issued	No. and date of purchase order in respect of which issued	Name and address of the seller to whom issued	Cash Memo/invoice No. and date
(1)	(2)	(3)	(4)	(5)	(6)

Description of goods (inputs purchased	Quantity	Net sale price	Tax	Other charges, if any	Total	Remarks
(7)	(8)	(9)	(10a)	(10b)	(11)	(12)

PART III –Details of Form 37-A lost/destroyed/stolen, etc.

Sl. No.	Date of loss/destruction/theft	Sl. No. of declaration form(s)	Remarks
(1)	(2)	(3)	(4)

FORM 39

[See Rule 23-B(1-A)(ii)]

DELIVERY NOTE

Serial Number
Office of Issue
Name of the dealer to whom issued with his Registration Certificate Number
Seal of Issuing Authority
I. (a) Name and address of the person consigning the goods . . . (b) His Registration Certificate Number under the Karnataka Sales Tax Act, 1957 . . . (c) Date of issue of the delivery note by the consignor . . .
II. Full address of the place- (i) Form which they are consigned . . . (ii) To which they are consigned . . .
III. Description of the goods- (i) Name or class of goods consigned . . . (ii) Quantity or weight . . . (iii) Value of the goods . . .
IV. (i) Name and address of the owner of the goods vehicle or vessel by which the goods are consigned . . . (ii) Registered number of the goods vehicle or vessel . . .

V. (a) If the consignor is transporting goods in pursuance of a sale for the purpose of delivery to the buyer the name and address of the buyer/his Registration Certificate Number under the appropriate State Act, if he is a dealer and the bill number and date relating to the sale, or . . . (b) If the consignor is transporting the goods after purchasing them, the name and address of the person(s)* from whom the goods were purchased, his Registration Certificate No. and the Bill No. and date relating to the purchase, or . . .

(c) If the consignor is transporting the goods from one of his shops or godowns to an agent for sale or from one of his shops or godowns to another for the purpose of storage or sale, the address of the agent or the shop or godown to which the transport is made, or	. . .
(d) If the consignor is transporting the goods to his principal having purchased them on his behalf, the name and address of the persons from whom the goods were purchased, his Registration Certificate No. and Bill Number and date relating to the purchase*	. . .
(e) If the consignor is transporting the goods to his agent for sale on consignment basis, the name and full address of the agent to whom the goods are sent and his registration Certificate No. under the appropriate State Act.	…
VI. I/We certify that to the best of my/our knowledge the particulars	

*If the goods were purchased from persons other than registered dealers such as Agriculturists, Tope owners, etc. a declaration from such person that the goods are his produce and that he is not liable to pay tax by virtue of his being an agriculturist should be enclosed.

Name and address and signature person to whom the goods were delivered for transporting with status of the person signing.

Name and signature of the of the consignor/his agent/his manager.

Notes: 1. Original to be furnished to the prescribed authority. Duplicate to be retained by the purchasing dealer or the person to whom goods were delivered for transporting. Triplicate to be retained by the consigning dealer.

2. The entries in this Form should be made in ink. In the case of delivery notes issued in respect of goods intended to be transferred to a place outside the State of Karnataka, entries should be made in English. In other cases of transport such entries may be made either in English or in the office language of the state, namely Kannada.

3. Any correction made in the Form should be duly attested by the person signing the Form.

FORM 39-A

[See Rule 23-B(1-A)(iii)]

Register of delivery notes maintained under Rule 23-B(1-A)

Receipts **Issues**

Date of receipt	Authority from whom received	Book Number	Serial Number	Date of issue
1	2	3	4	5

Book Number	Serial Number	Name and address of the consignor (here enter whether the consignor is the selling or buying dealer or his selling agent or clearing agent or forwarding agent or buying agent etc.,)	Name and address of the consignee
6	7	8	9

Description of goods	Quantity	Value of goods if the goods are purchased or sold	Bill No. & date	S.T. Authority to whom surrendered	Remarks
10	11	12	13	14	15

FORM 39-AA

[See Rule 23-F(1)] **ORIGINAL**

Application for Issue of Transit Pass **DUPLICATE**

TRIPLICATE To

The Officer –in-charge,

…… Check post,

……

Sir,

I, …….. son of …… Sri…….. resident of …… (full address) hereby declare that I am the * owner/driver of *vehicle/truck No…….. belonging to …… …….. (name and address of the owner/transporting agency).

2. I hereby declare that the consignments detailed in the Annexure being carried by the above vehicle are meant for destination in other States. They will not be unloaded or delivered anywhere in Karnataka State.

3.My * vehicle/truck will cross Karnataka State……(name of the other state) ---------- border at…… check post on or before …….. (date) …… by …….. hours (time)…… date……..signature…….time……status……..place.

TRANSIT PASS

Serial Number ……

* Vehicle/Truck No……. carrying the consignments mentioned in the Annexure is permitted to cross the Karnataka State…….. (Name of the other state) border at…… check post by…….. hours……. On or before……(date), via (National Highway/State Highway/District Roads)……. Mention details of route).

Place……

Date……

Time……

Signature of the Officer
In-Charge of Entry Check post
(Seal).

Extension of Time

Time extended upto ho . On or before……

(Date)……
Place……
Date……

Signature of the Officer
Extending the time
(Full Name, Designation with seal).

Certified that I have received the duplicate copy of this pass.

Place…….
……..
……..

Signature of the Officer Date
In-charge of the Exit Check post Time
(Seal).

ANNEXURE

Sl. No.	G.C. Note No.	Name and full address of Consignee	Name and full Address of Consignor	Description of Goods	Quantity	Value
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.]						

FORM 39-B

[See sub-rule (1) of rule 23-BB]

PERMIT

Serial Number :

Office of Issue :

Name of the grower to whom issued with full address :

GIR No. under the Karnataka Agricultural Income Tax Act, 1957 :
(If applicable)

Seal of issuing authority :

I. (a) Name and address of the grower consigning the Goods :

(b) His GIR No. under KAIT Act (If applicable) :

(c) Date of issue of permit by the grower :

II. Full Address of the place :

(i) From which they are consigned :

(ii) To which they are consigned :

III. Description of the coffee seeds :

(i) Name or class of goods consigned :

(ii) Quantity or weight :

(iii) Value of the goods :

IV. (i) Name and Address of the owner of the goods :
Vehicle by which the goods are consigned

(ii)Registered Number of the goods vehicle :

Name and address and signature of the person to whom the goods Were delivered for transporting with status of the person signing.

Name and signature of the grower/his authorised representative

Notes: 1. Original to be furnished to the prescribed authority. Duplicate copy shall be sent to the issuing authority. Triplicate copy to be retained by the consigner.

2. The entries in this form should be made in ink, permit are issued in respect of goods intended to be transferred to a place outside the State of Karnataka. Therefore, entries, should be made in English.

3. Any correction made in the Form should be duly attested by the person signing by the person signing the form.

_____

FORM 39-BB

[See Rule 3(ii) of Rule 23-BB]

Register of Permit Maintained Under Rule 23-BB

Receipts

Date of receipt	Authority from whom received	Book No.	Sl. No.	Date of issue
1	2	3	4	5

Date of Issue	Book No.	Name and Address of Grower	Name and Address of Place consigned
6	7	8	9

Description of goods	Value of goods	Date of dispatch	AITO authority to whom surrendered	Remarks
10	11	12	13	14

FORM 39-C

[See Rule 23-B(1-B(a)]

DELIVERY NOTE SL.NO:

(Original/Duplicate/Triplicate)

Name of the issuing dealer and registration certificate number	
Jurisdictional Assessing Authority of the issuing dealer	
I. Date of issue of the delivery note by the dealer (consignor)	
II. Full address of the place.- (i) From which they are consigned (ii) To which they are consigned	
III. Name, address and KST/CST Registration Certificate No. of the consignee including his relationship with the consignor, if the consignee is different from the consignor	
IV. Description of the goods.- (1)Name or class of goods consigned (2)Quantity or weight (3)Value of the goods	
V. (i) Name of the owner or person in charge of the goods vehicle or vessel by which the goods are consigned	
(ii)Registration number of the goods vehicle or vessel (iii)LR/GC Note No. and date	
VI.(a) Purpose of transport of goods (b) Serial number, date and nature of other document(s) accompanying the goods (sale bill/(self) purchase bill/consignment note/stock transfer memo/labour charges voucher, etc.)	For sale/for Line sale/for delivery to the buyer/transfer to (shop/head office/branch/godown/depot/principal)after purchase/stock transfer to (depot/godown/branch/head office/consignment agent/commission agent)/for job work/return after job work/other (Tick whichever is applicable)
VI. I/We certify that to the best of my/our knowledge the particulars furnished are true and correct.	

Name and signature of the person to whom the goods were delivered for transporting with status of the person signing.

Name and signature of the
consignor/his agent/his manager

Notes: 1. Original to be furnished to the prescribed authority. Duplicate to be retained by the purchasing dealer or the person to whom goods were delivered for transporting. Triplicate to be retained by the consigning dealer.

2. In the case of delivery notes issued in respect of goods intended to be transferred to a place outside the State of Karnataka, entries should be made in English. In other cases of transport such entries may be made either in English or in the official language of the State, namely Kannada.

3. Any correction made in the form should be duly attested by the person signing the form.

FORM 39-D

[See Rule 23-B(1-B)(b)]

Register of delivery notes in Form 39-C

Sl. No.	Date of receipt of new stock	No. of delivery notes received	Date of issue	Sl. No. of delivery note	Name and address of the consignor	Name and address of the consignee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Description of goods	Quantity	Value of goods	Purpose of transport	Sl. No. and date of sale bill or other document	Sales tax authority to whom surrendered	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

FORM 40

[See Rule 38-D(1)]

Certificate of tax, etc, due To

The Tax Recovery Officer,

……..

…….

Sir,

This is to certify that Sri…….. doing business in (Goods)……at (place)…….. is in arrears of tax/registration fee/ licence fee/penalty* as shown in the following table. I request you to take action to recover the said amount of Rs…….. under sub-section (3)(aa) of Section 13 of the Karnataka Sales Tax Act, 1957 and Part VB of the Karnataka Sales Tax Rules 1957.

TABLE

Year of Assessment	Date of Assessment order	Date of Service of Demand Notice	Amount in arrears	Whether tax, registration fee, licence fee or penalty
1	2	3	4	5
			Total :	

Assessing Authority,

_____

FORM 41

[See Rule 38-E]

NOTICE

Take notice that you have failed to pay Rs…… being the arrears of tax/licence fee/registration fee/penalty levied on you under the Karnataka Sales Tax Act, 1957 and /or the details of which are furnished in the following table. If the said amount is not paid within a period of fifteen days from the date of service of this notice, it shall be recovered by attachment or distraint and sale of your movable or immovable property. In addition to the said amount you will also be liable to pay the expenses involved in the attachment, distraint and/or sale of your movable or/and immovable property.

TABLE

Assessment year to which the amount of arrears relate	Whether the amount due is tax/licence fee/registration fee or penalty	The amount in arrears(tax, licence fee, registration fee or penalty should be shown separately)	Date of service of the Demand Notice in respect of the amount in arrears	Date on which the amount became due
1	2	3	4	5

Tax Recovery Officer.

FORM 42

[See Rule 38-X]

Warrant of distraint or attachment

Whereas Sri…… has failed to pay Rs…….. being the tax/licence fee/registration fee/penalty, the details of which are furnished in the Table below, the movable property of the said Sri…… as set forth in the Schedule hereunto annexed or which shall be found by me shall be distrained or attached and sold unless the said Sri…… pays the said sum of Rs…….. (in words)…….. with Rs…… costs of this distraint or attachment.

TABLE

Amount in arrears	Whether tax/registration fee/licence fee/penalty
(1)	(2)

SCHEDULE

Date……19

Tax Recovery Officer. _____

FORM 43

[See Rule 38-AC(1) (C)]

Attachment of a debt not secured by negotiable instrument/share in a corporation/movable property not in the possession of the defaulter except property in the custody of a Court.

To

……

……

Sir,

Whereas Sri…….. has failed to pay Rs……. being the tax/licence fee/registration fee/penalty; it is ordered that said Sri……. be and is hereby prohibited and restrained until further order by me.

*(i) from receiving from you the debt alleged now to be due from you to the said Sri…… and that you are hereby prohibited and restrained until further order by me from making payment of the said debt or any part thereof to any person whomsoever or otherwise than to me.

*(ii) from making any transfer of shares in ……. Corporation or from receiving payment of any dividend thereon, any, you, the Secretary of the said Corporation are hereby prohibited and restrained from permitting any such transfer or making any such payment.

*(iii) from receiving from you the following property in your possession to which defaulter Sri…… is entitled and you are hereby prohibited and restrained until further order by me from delivering the said property to any person or persons whomsoever.

Description of Property

Given under my hand and seal on this……. day of……..19 ….……

Tax Recovery Officer.

---

*Strike off whichever is not applicable.

FORM 44

[See Rule 38-AD(1)]

Attachment of a decree

To

The Munsiff/…….. judge of the Court of……..

Sir,

I have the honour to inform you that the decree obtained in your Court on the day of …… 19…….. by Sri…….. in Suit No…… of 19…… has been attached by me in execution of a certificate issued by the Assessing Authority. You are, therefore, requested to stay the execution of the decree of your Court until you receive an intimation from me that the present notice has been cancelled or until execution of the said decree is applied for by the Assessing Authority i.e., ……. or by Sri……..Dated this…… day of …….. 19……

I have the honour to be
Sir,
Your most obedient servant
Tax Recovery Officer.

_____

FORM 45

[See Rule 38-AE]

Attachment of the share or interest in property

To

Sri ……

……

Whereas you have failed to pay Rs …….. being the tax/licence fee/registration fee/penalty, you are hereby prohibited and restrained until further order by me from transferring the share or interest you have in the property specified below or from changing it in any way.

Description of the property

……

Dated this ……. Day of …… 19 ……..

Tax Recovery Officer.

_____

FORM 46

[See Rule 38-AG]

PROHIBITORY ORDER

To

Sri ……

……

Sir,

The Assessing Authority i.e., …….....has issued a certificate under Rule 38-D of the Karnataka Sales Tax Rules,1957, for recovery of Rs ……. from Sri…… It is stated that Rs …… is due by you to said Sri…….. on account of …….. (specify how money is due and on what account) …… I request that you will hold the said money subject to the further order by me.

I have the honour to be

Sir,

Your most obedient servant

Tax Recovery Officer.

Dated this …….. day of ……. 19……..

FORM 47

[See Rule 38-AN and 38-BC(2)]

Proclamation of sale

Name and address of the defaulter……

Whereas an order has been made by me for the sale of the attached or distrained property specified in the Schedule below in satisfaction of the certificate issued by the Assessing Authority…….. under Rule 38-D of the Karnataka Sales Tax Rules, 1957, for Rs…… .. interest thereon and costs of this execution……

The sale will be by public auction and the property shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interest of the defaulter said Sri…….. and the liabilities and claims attaching to the said property so far as they have been ascertained are those specified in the Schedule against each lot.

In the absence of any order of postponement the sale will be held at……at……A.M. In the event, however, the entire amount due is tendered or paid before the knocking down of any lot, the sale will be stopped.

The sale will be subject to and in accordance with Part VB of the Karnataka Sales Tax Rules, 1957. In the case of movable property the price of each lot shall be paid at the time of sale or as soon as after the Tax Recovery Officer directs and in default of payment the property shall forthwith be again put up and resold.

In the case of immovable property the person declared to be the purchaser shall pay immediately after such declaration twenty-five per cent of the amount of his purchase money to the tax Recovery Officer and in default and in default the property shall forthwith be resold. The balance purchase money shall be paid by the purchaser to the Tax Recovery Officer on or before the fifteenth day of the date of the sale of the property; if the fifteenth day be a Sunday or other holiday then on the first office day after the fifteenth day.

SCHEDULE

No. of lots	Description of the property with the name of the owner	Assessment paid and nature of the interest in the property	Encumbrances to which the property is liable	Claims put forward
1	2	3	4	5

Dated this……. Day of …… 19……..

Tax Recovery Officer.

FORM 48

[See Rule 38-AY]

Notice of attachment of immovable property

PART-I

To

……

……(Defaulter)

Take notice that you have failed to pay the amount of Rs…….being the arrears of tax, licence fee, registration fee, penalty payable by you under the provisions of the Karnataka Sales Tax Act, 1957 and / or within the time specified in the Recovery Notice served on you on …….. The immovable property mentioned in the following Table are therefore hereby attached and they will be sold for the recovery of the said amount. You are hereby prohibited from transferring or charging the said property in any way and any transfer or charge created by you shall be invalid.

TABLE

Serial No	Survey No	Boundaries	Village	Taluk	District	Name of the defaulter who holds the property
1	2	3	4	5	6	7

PART-II

To

The General Public,

A copy of the notice of attachment issued to Sri…….. is enclosed herewith. The immovable property mentioned therein has been attached by me in exercise of the powers conferred on me by clause (aa) of sub-section (3) of Section 13 of the Karnataka Sales Tax Act, 1957 and Rules made thereunder. The said owner of the property has been prohibited from transferring or charging the said property in any way. Notice is hereby given to the General Public that any transfer of or delivery of the said property or of any. Interest therein and any payment to the said defaulter of any debt, dividend or other moneys contrary to such attachment shall be void against all claims enforceable under the attachment.

Tax Recovery Officer.

_____

FORM 49

[See Rule 38-BP(1)]

Sale Certificate This is to certify that the following property:-

Serial No	Survey No	Boundaries	Village	Taluk and District	Extent	Name of the defaulter who holds the land
1	2	3	4	5	6	7

has been sold to ……. at …… in public auction of the property held under Section 13(3)(aa) of the Karnataka Sales Tax Act, 1957 and Rules made thereunder on …….. for Rs……. and the said (purchaser) ……. has been declared to be the purchaser of the said property at the time of the sale. The sale price of the said property was received on …….. The sale was confirmed on……

(Signature)

Name……

Full designation of the Tax Recovery Office……

_____

FORM 50

[See Rule 27-B91)]

Certificate of tax Deduction

1.Name and full address of the Government Department/ Undertaking or Statutory / Authority deducting tax

2.(i) Name and full address of the Contractor who has executed The Works Contract

Or

Name and full address of the Dealer who has supplied goods

(ii) Registration Certificate No. and the name of the office of registration under the Karnataka Sales Tax Act, 1957 of the Contractor or the Supplier

3.Particulars of the tax deducted:-

Sl. No	Bill No./date (date preferred in case of a Contractor)	Description of works contract or goods supplied	Year of the execution of Works Contract or supply of goods	Amount Paid	Amount of tax
(1)	(2)	(3)	(4)	(5)	(6)

Tax amount deducted	Details of remittance		
	(a)Challan No. & date if remitted to Government Treasury	(b) Cheque, DD. Or receipt No. & date if remitted to Assessing Authority or Assistant Commissioner of Commercial Taxes	(c) Details of book adjustment if amount is adjusted at Accountant General Office, Bangalore.
(7)	(8)		

Certified that the tax deducted as above have been remitted by us into Government treasury/to the …….. (Name of the office where the deducted tax is remitted) or the same has been adjusted in the books of the Accountant –General, Bangalore, in accordance with Section 19-A or 19-AA and that the particulars furnished above are true and correct to the best of my knowledge.

Place:
Date :

Name and signature of the person deducting tax with his designation and seal.

Note: Strike out whichever is not applicable.

FORM 50-A

[See Rule 27-B(2)]

Sl. No.	Date of issue of certificate	Sl.No.of Certificate issued	Name and address of the Contractor or the Supplier of goods to whom issued	Registration No.and the office of Registration of the Contractor or the Supplier of goods
(1)	(2)		(4)	(5)

Amount paid towards works Contract executed or goods supplied	Amount of Tax deducted	Details of remittance		
		(a)Challan No. & Date if remitted to Government Treasury	(b) Cheque, D.D. or Receipt No. & date if remitted to Assessing Authority or Assistant Commissioner of Commercial Taxes	(c) Details of book adjustment if amount is adjusted at Accountant-General Office, Bangalore.
(6)	(7)	(8)		

FORM 50-B

[See Rule 13-A(1)]

Monthly statement of tax deducted at source for the Period from…….. to …….

1.Name and address of the Tax Deducting Authority

2.Registration Certificate No.if registered under Karnataka Sales Tax Act, 1957

3.Total amount of payments made during the month

4.Total amount of tax deducted at source

5.Details of remittance:-

(a)Challan No. & date if remitted to Government Treasury

or

(b)Cheque, D.D. or Receipt No. & date if remitted to Assessing Authority or the Assistant Commissioner of Commercial Taxes of the Area

or

(c)Details of book adjustment if amount is adjusted to Accountant – General Office

DECLARATION

I,…….. do hereby solemnly declare that to the best of my knowledge and belief, the information furnished in this statement it true and complete.

Place :

:

Signature of the authorized person Date

Name:

Designation:

Seal of the Drawing Office.

_____

FORM 50-C

[See Rule 27-B(3)]

Certificate in respect of works contract not involving any transfer of property in goods/in respect of goods supplied which are exempt from tax.

(i) Name and address of the dealer

(ii) Registration Certificate No.(if registered)

(iii) Status

(iv) Date of filing of application by the dealer for issuance of this certificate

(v) Authority by whom works contract assigned to the dealer with name, designation and address

or

Authority by whom the purchases are effected with name, designation and address

(vi) Details of works contract/purchases:

(a)No.and date of the contract / order to supply

(b)Description of the contract/goods purchased

(c)Duration in case of a works contract- (date of commencement and date fixed for completion of the contract)

(d)in case of works contract address of the work site where contract is to be executed

(e)Value of the contract / goods supplied

I have examined the contract/supply of goods referred to above, in all its details and to the best of my knowledge and belief, hereby certify that the said contract is purely in the nature of labour / service and does not involve any transfer of property in goods or the goods involved in the supply contract are exempt from tax.

Place:
Date:

Signature of the Assessing Authority
Name:
Designation:
Seal.]

FORM 51

[See Rule 20-B(1)(a)] To:

The Commissioner of Commercial Taxes in Karnataka, Bangalore.

Sir,

Subject:- Reimbursement of wrongfully collected tax under Karnataka Sales Tax Act, 1957 – Regarding.

It has come to my/ our knowledge that an order dated…….. has been passed under section 18-AA forfeiting the amounts collected by way of tax by Sri/M/s…… contravention of Section 18.

I/We …… residing/doing business at (full address……. With registration number (if registered)…… under the Act, hereby apply for refund of the amount of Rs…….. wrongfully collected by way of tax from me/ us by Sri./M/s…….. doing business at (full address)……. with registration number ……. during the year …… and forfeited under the said order.

The details of the sale bill /invoice in which the said amount was collected from me/us as follows:

Note:- If the space provided is found insufficient, separate enclosure may be used for this purpose.

Sl. No	Sale bill/ invoice No. and date	Description of Commodity	Aggregate vale (as shown in the bill/ invoice)	The rate at which the tax is collected (as shown in the bill / invoice	Amount of tax collected in the bill /invoice
1	2	3	4	5	6

I/We enclose herewith.—

(i) an authenticated copy of the order passed under Section 18-AA

(ii) copies of sale bills/invoice duly certified by the issuing dealer.

I / We undertake to produce the original sale bills/ invoices as detailed above whenever required or called for by the Commissioner.

Place……

Date……

Signature of the Person,
Name and address of the person
Signing with status and
relationship to the claimant].

_____

FORM 52-A

(See sub-rule (10) of Rule 26)

I/we have to report that the statutory audit of ……..... (name and address of the dealers, Registration Certificate No……) was conducted by me/us/M/s……. in pursuance to the provisions of Karnataka Sales Tax Act, 1957 and I/we annex hereto a copy of my/our audit report dated……. along with a copy each of the audited trading/manufacturing and profit and loss account for the year ended on ……. and copy of the audited balance sheet as at ……. along with the documents required under the relevant Act to be part of or annexed, to the profit and loss account and balance sheet.

In my / opinion and to the best of my / our information and according to the information given to me/ us, the particulars given in

Form 52-B annexed are true and correct.

Explanatory note is annexed on the points which I / we do not agree.

Place :

Dated:

Chartered Accountant

Note: This reports shall be signed by a Chartered Accountant within the meaning of the Chartered Accountant Act, 1949 (Act 38 of 1949).

FORM 52-B

(See Sub-rule (10) of Rule 26)

1.Name of the dealer (If there is a trade name, mention also such trade name)

2.Style of business

3.Status of the dealer

4.(i) Address of the main place of business

(ii)(a) Address of all other places of business in the State

(b) Address of all other places of business outside the State

(iii) (a) Address of godowns in the State

(b) Address of godowns outside the State

5.Name(s) or proprietor, partners, members, all Persons having interest in the business

6.Registration No.

7.Assessment year

8.Books of accounts maintained (details to be furnished)

9.(i) Method of valuation of opening and closing Stock during the year.

(ii) Method of valuation of opening and closing Stock in the immediately preceding year.

10.In the case of manufacturing concerns: Detailed manufacturing account with quantity and value of each item of stock, goods consumed, finished goods, by-products and shortage separately and give percentage of yield and shortage. (Suitable tabular form shall be drafted for the above manufacturing account to furnish complete details of quantity and value of each item of stock, goods consumed finished goods, by-products and shortage separately).

11.In the case of all dealers trading account separately showing particulars in respect of each class of goods classified by the dealers, as given in the Schedules to the Karnataka Sales Tax Act, 1957, in the following format (separate details in respect of taxable and non-taxable turnover shall be furnished).

TRADING ACCOUNT

(1)Name of the goods	Quantity	Amount
(2)Schedule and item under which the above goods was classified by the dealer with rate of tax		
(a)Opening Stock		
(b)Receipts of goods		

(i) Purchases:

a.Intra-State

b. Inter -State

c. In the course of import,

(ii) Received by transfers:

a.From head office

b.From branches

c.Consignment stock transfer

(iii) Manufactures

(iv) Other receipts (give details)

Sales:

(i) a. Intra – State

b. Inter – State

c. In the Course of export

(ii) **Transfers:**

a.To head office

b.To branches

c.Consignment stock transfer

(iii) Consumption

(iv) Other issues (give details)

(v) a. Closing Stock

b. Gross profit

c. Percentage of gross profit to sales

12.In the case of transfer of right to use goods, give details of turnover

13.In the case of works contract

A.Give details of each works contract separately as Follows:-

(i) Total contract amount of each works contract

(ii) Period of contract

(iii) Turnover of works contract for the year

(iv) Value of the goods supplied by the awarder

(v) Value of goods returned to the awarder

(vi) Value of the goods purchased:

(a)Intra – State

(b)Inter – State

(vii) Details of deductions allowable from the Turnover

(viii) Details of Sub-contract awarded

(ix) (a) Turnover in respect of which Compounding was opted and as classified by the dealer with compounded rate of tax.

(b)amounts collected at source (give det

of sources and amounts

B.In case of works contract awarded--

(a)Details of works contract awarded during the year--

Description of Work	Name and address of the contractor	Contract amount paid	Amounts of tax collected from the contractor (Rs.)	Particulars of remittance to Government (Rs.)
1	2	3	4	5

(b)Details of goods supplied to the contractor

14. Sale of fixed assets (Give description of the assets)

(a)Taxable turnover

(b)Non-taxable turnover

15.Turnover of scrap / wastage and other items not given Above

16. Turnover in respect of which tax is leviable under Section 6 of the Karnataka Sales Tax Act, 1957

17.Total Turnover for the year (give details)

18.Turnover taxable at reduced rate under Section 5-A of the Karnataka Sales Tax Act, 1957

19.Turnover taxable at reduced rate of exempted under Section 8-A of the Karnataka Sales Tax Act, 1957

20.Particulars of deduction claimed by the dealer

21.(a) Turnovers taxable under Section 6-B

(b)Turnovers in respect of which exemption claimed Under Section 6-B (give details)

22.Particulars of tax collected and paid;

(i) Total amount of Karnataka Sales Tax collected (monthly collection particulars annexed)

(ii) Total amount Karnataka Sales Tax Paid(monthly) Payment particulars annexed)

(iii) Total amount turnover tax payable

(iv) Total amount of turnover tax paid (monthly Payment of particulars annexed)

(v) Total amount of surcharge collected (monthly Collection particulars annexed)

(vi) Total amount of surcharge paid (monthly Collection annexed)

(vii) Total amount of Central Sales Tax collected (monthly collection particulars annexed)

(viii) Total amount Central Sales Tax paid (monthly Collection particulars annexed)

23.Particulars of amount collected as deposits towards Sales Tax or tax paid to suppliers or in lieu of Sales Tax

24.(a) Whether there is any excess or illegal tax collection (b)If yes to 9a), whether the same been remitted to Government, under section 18-AA (give details)

25.(a) Whether the purchases are supported by bills/invoices (details annexed)

(b)If not supported by bills /invo

of such purchases

26.(a) Turnovers covered by sales bills

(b)Turnovers not covered by sales bills

27.(a) Sales turnovers covered by "C" Forms under Central Sales Tax Act, 1956

(b)Sales turnovers not covered by 'C' Forms under Central Sales Tax Act, 1956 (give details)

28.(a) Value of consignment transferred covered by 'F" Forms

(b)Value of consignment transferred not covered by "F" Forms.

29.Turnovers relating to sales made in the course of export

(i) Turnovers exempted under Section 5(3) of the Central Sales Tax Act, 1956

(a)Whether supported by "H" Forms (give details)

(b)If not give details

(ii) Turnovers exempted under section 5(1) of the Central Sales Tax Act, 1956 (give details)

30.Turnovers relating to second and subsequent sales in the course of inter-State trade or commerce

(i) Turnovers covered by 'C' Forms and 'EI' or 'E II' Forms

(ii) Turnovers covered by 'C' Forms only

(iii) Turnovers covered by 'E I' or 'E II' Forms only

(iv) Turnovers not covered by both 'C' Forms and 'E I' or 'E II' Forms.

31.Particulars of amount collected as deposit towards Sales Tax or tax paid to suppliers or in lieu of Sales Tax

32.Whether there is any excess or illegal Sales Tax Collection, if so whether the same has been remitted to Government (give details)

33.Whether purchases are supported by bills/invoices, if not, give details

34.Whether sales are supported by invoices, if not, give details

35.Whether the place of business was inspected and Proceedings were initiated under Section 28 during the Year (give details)

36.Details of penalty imposed if any under Section 28-A in Respect of goods transported during the year.

DECLARATION

I,……. Managing Partner/proprietor/ Managing Director / manager of M/s…… (Name and Address) …… do hereby declare that the particulars given above are true and correct to the best of my knowledge information and belief.

Place:
Dated:
Signature:
Name:
Status:

Notes: 1. The above statement shall be signed by the person authorized to sign the returns under the Karnataka Sales Tax Rules, 1957.

2. The goods may be classified in the above statement as per the description in the Schedule to the Karnataka Sales Tax Act, 1957.

3. The above particulars shall be prepared by the dealer and submitted along with report in

Form No.52-A or 52-C after duly getting it attested by the Chartered Accountant or the Sales Tax Practitioner, as the case may be, who has issued such report.

FORM 52-C

[See sub-rule (9-C)(a) of Rule 26]

I/We have to report that the audit of ……. (Name and address of the dealers) having Registration No. (KST) …… was conducted by me / us / M/s. …… (Name and enrolment number of the Sales Tax Practitioner) in pursuance of the Provisions of Karnataka Sales Tax Act, 1957, and I / we annex here to a copy of my / our audit report dated…….. along with a copy of each of the audited trading / manufacturing and profit and loss account for the year ending ……. and a copy of the audited balance sheet as at …….. along with the documents required under the relevant Act to be part of or annexed, to the profit and loss account and balance sheet.

In my opinion and to the best of my/our information and according to the information given to me/us, the particulars given in

Form 52-B annexed are true and correct.

Place: Sales Tax Practitioner

Date: Enrolment No……..

_____

FORM 53

[See Rule 27-C]

Clearance Certificate to Registered Dealers

1.Name and address of dealer :

2.Status :

3.Registration Certificate Number

: 4.Nature of business

:

(i) Trading

(ii) Manufacture

(iii)

Works Contract (iv) Leasing

5.Description of goods in which

Business activities carried on

CERTIFICATE

Certified that as on …… no amount of assessed tax or any other amount under the Act is due by or any tax payable in accordance with the provisions of sub-section (1) of Section 12-B of the Act is outstanding from the dealer above named.

Place: Signature: Date:

Name:

Designation:

Seal of Office:

FORM 54

[See Rule 27-E(1)]

From of application by a dealer for obtaining clarification / advance ruling under Section 4, Karnataka Sales Tax Act, 1957

BEFORE THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULINGS

Application No. ……. of ……..

1.Name(s) of applicant(s)

2.KST No.

3.Jurisdictional assessing authority

4.Clarification on rate of tax applicable on which commodity (Commodities)/ exigibility of transaction(s) involved on which advance ruling is required (specify)

5.Statement of the relevant facts having a bearing on the aforesaid Clarification(s) / transactions(s)

6.Statement containing the applicant's understanding of rate of tax / exigibility in respect of the aforesaid clarification(s) / transaction (s) 7.List of documents / statements attached

8.Particulars of fee accompanying the application

……

(Signed) Applicant(s)

……..

(Signed) Authorised representative

VERIFICATION

I / We …… the applicant / applicants do here by declare that what is stated above is true to the best of my / our knowledge and belief. I / We also do hereby declare that the question raised in the application is not pending before any officer or authority of the Department or Appellate Tribunal or any Court.

……

(Signed) Applicant(s)

……..

(Signed) Authorised representative

Notes: (1) The application must be filled in English in quadruplicate and should be accompanied by – 4 copies of the statements and documents attach to the application.

(2) Each application shall not cover more than 4 commodities / transactions.

(3) The question on exigibility of transaction(s) raised should be precise and directly relate to any proceedings under the Act.

(4) The applicant must state in detail the relevant facts and the approximate tax effect on each transaction should also be spelt out.

(5) The applicant must clearly state his understanding of the rate of tax on the commodity / interpretation of law and facts in respect of the exigibility of transaction(s) on which the advance ruling is sought.

(6) The application, the verification appended thereto and the statements/ documents accompanying the applications must be signed by the applica