THE CENTRAL SALES TAX (RAJASTHAN) RULES, 1957

(Amended up to 31.09.2020)

Jaipur, March, 04, 1957

F.5.(1) E&T/57, dated 4.3.1957 Rajasthan Gazette E.O. Part IV-C dated 4.3.1957 - In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) the State Government hereby makes the following rules namely:-

PRELIMINARY

1. Short title and commencement. - (1) These rules may be called the Central Sales Tax (Rajasthan) Rules 1957.

2. Definition. - In these rules, unless the context otherwise requires,-

(a) *"Central Act"* means The Central Sales Tax Act. 1956 (Central Act 74 of 1956); (b) *"Form"* means a form annexed to these rules;

(c) *"Section"* means a section of the Central Act;

(d) *"State Sales Tax Law"* means the general sales tax law in force in the area concerned;

(e) *"Treasury"* means a Government treasury in the State of Rajasthan, and includes a sub-treasury;

(f) references to any authority shall, in relation to the Ajmer area, the Abu area and the Sunel area, be construed as reference to the corresponding authority for that area, if called by a different name; and

(g) words and expressions defined in the Central Act and not defined in these rules have the meanings respectively assigned to them in the Central Act.

2[**2A. Security or additional security for purposes of section 7(2A) and (3A).** - (1) The security or additional security by required the assessing authority, for all or any of the purposes of sub-section (2A) or (3A) of section 7, shall be furnished in one of the following manners, as may be specified by that authority:-

(a) in cash; or

(b) by depositing savings certificates issued by Government of India of a face value not less than the value of security required duly endorsed in favour of the assessing authority; or

(c) by furnishing to such officer a guarantee from a bank approved in this behalf by the said officer agreeing to pay to the State Government on demand the amount of security fixed by such officer; or

(d) a surety bond with one or more sureties.

1. Publish by notification No. F.5.(1) E&T/57, dated 4.3.1957.

2 Inserted by Notification No. F. 2 (13) FD/Gr.IV/73 dated 30.3.1973.

(2) The other security as required by sub-section (3C) of section 7 shall be furnished by the dealer in the manner given in clause (a), (b) or (c) of sub-rule (1).

(3) Where by reason of an order under sub-section (3D) of section 7, the security furnished by any dealer is rendered insufficient, he shall make up the deficiency within 30 days of the date of passing of the order in the same manner in which the security so rendered insufficient was furnished.]

[1][**2B. Registration.** An application for registration shall be submitted by a dealer in From A electronically through the official website of the department in the manner provided therein. The dealer shall submit the duly signed and verified From A generated through the computer network from the website to the notified authority after payment of fee in accordance with the provisions of the Central Sales tax (Registration and Turnover) Rule, 1957. The notified authority on being satisfied shall issue a certificate of registration in From-B in the manner as provided under the Rajasthan Value Added Tax Rules, 2006.]

REGISTRATION CERTIFICATE

[2][**3. Registration Certificate to be hung.** - The holder of a registration certificate under the Central Act shall keep it hanging at a prominent place in the premises where the business, in respect of which the certificate is issued, is carried on.

RETURN OF THE TURNOVER AND OTHER RETURNS & STATEMENT

[3][**3A. Certificate of exemption.** - (1) An application for grant of an exemption certificate shall be in Form C.S.T. 7 and the exemption certificate shall be issued in Form C.S.T 8.
(2) The procedure for obtaining exemption certificate shall be the same as has been prescribed under the State Sales Tax Law.]

[4][**4. Return of turnover.** –

(1) Every dealer liable to pay tax under the Central Act shall submit a return of turnover in

Form VAT-10, of Rajasthan value Added tax Rules, 2006, in the manner and within such time as prescribed in the Rajasthan Value Added tax Rules, 2006.

(2) Where a dealer has more than one place of business he shall include in the return, the turnover of the principal place of business as well as the turnover of all other places of business provided under the Rajasthan Value Added Tax Rules, 2006.

1 Inserted by notification No. F.12(59) FD/Tax/2014-28 dated 14.07.2014 see *supra*, which was inserted by Notification No. F. 12 (22) FD/Tax/09-99 dated 27.2.2009

2 Inserted by notification No. F.5(61) FD/RT/63 dated 26.06.1963.

3 Inserted by Notification No. F.5(61) FD/RT /63 dated 20.06.1963.

4 Substituted by rule 3 of notification No. F.12(59) FD/Tax/2014-28 dated 14.07.2014.

(3) Where a dealer discovers any omission or error in return furnished by him, he may furnish a revised return within such time as provided under Rajasthan Value Added Tax Rules, 2006.

(4) Every dealer effecting purchases in the course of inter-State trade or commerce shall submit the details of such purchases in

Form VAT- 07A appended to the Rajasthan Value Added Tax Rules, 2006 along with return to be furnished by him."

[1][**4A. ***]**

[2][**5. ***]**

[3][**6. Mode of payment of tax, demand or other sum.** - (1) Unless otherwise notified by the State Government payment of tax, demand or other sum shall be made by a dealer through Electronic Government Receipt Accounting system, hereinafter referred to as 'e-GRAS' in the manner as provided therein.

(2) The class of dealers as may be notified by the State Government shall make payment of tax, demand or other sum electronically through the e-GRAS in the manner as provided therein.

(3) The date of payment of tax, demand or other sum shall be demand to be the date of deposit as shown in the e-GRAS.]

[4][**6A and 6B. ***]**

[5][**6C ***]**

ACCOUNTS TO BE MAINTAINED BY DEALERS

7. Accounts how to be maintained. - (1) Every dealer liable to pay tax under the Central Act shall maintain a true and correct account of his purchases, sales and stocks showing the quantity and value [6][thereof in

Form CST 6.]

(2) Every manufacturer liable to pay tax under the Central Act shall maintain a stock book in respect of raw materials and of finished goods.

7[**8. Separate accounts for goods taxable at different rates.** Every dealer liable to pay tax under the Act shall keep a separate account in respect of goods that are taxable at different rates or exempted under sub-sections (2A) and (5) of section 8.]

9. Tax collected from buyer. - (l) A dealer liable to pay tax under the Central Act and collecting the tax from the buyer in addition to the sale price, shall

(a) issue a cash or credit memo (as the case may be), showing the sale price and sales tax thereon separately, and keep a carbon copy thereof, and

1 Deleted by Central Sales Tax (Rajasthan) (Amendment) Rules, 2011 w.e.f. 01.04.2011.

2 Deleted by Notification No. F.5(118) FD/RT /67 dated 25.07.1963.

3 Substituted by rule 3 of notification No. F.12(59) FD/Tax/2014-28 dated 14.07.2014. 4 Deleted by Central Sales Tax (Rajasthan) (Amendment) Rules, 2014 w.e.f. 14.07.2014. 5 Deleted by Central Sales Tax (Rajasthan) (Amendment) Rules, 2013 w.e.f. 01.05.2013. 6 Inserted by Notification No. F. 5 (126) E & T/58 dated 6.7.1960.

7 Substituted by Notification No. F. 5 (118) FDCT/67 dated 25.7.1969 w.e.f. 1.10.1969.

(b) also maintain a separate account in respect of the tax so collected from day to day, mentioning the number and date of the cash or credit memo as the case may be.

(2) The cash or credit memo and its carbon copy so issued or kept shall be issued from a bound book with pages serially numbered.

10. Preservation of accounts. - All accounts kept under these rules or the Central Act by a dealer, including carbon copies of cash or credit memos and vouchers relating to production, stocks, purchases, sales and deliveries shall be preserved with reasonable care by the dealer for a period of 1[five years] after the close of the accounting year of the dealer to which they relate.

POWERS OF OFFICERS

11. Power of entry, inspection and seizure of books of accounts and documents. - (1) All accounts, registers and other documents pertaining to the business of a dealer, the goods in his possession and his office, shop, go down, factory, vessel or vehicle or any place, in which the business is done, shall be open to inspection of the assessing authority or any 2[Inspector of the Commercial Taxes Department] authorized by that authority.

(2) Any assessing authority or any such inspector shall have power to enter for the purpose referred to in sub-section (1), any factory, go down, office, shop, or any other place where the books of accounts and other documents, may be kept and may also seize the account books and other documents, furnishing to the dealer a copy of the inventory of books of accounts and documents, so seized:

Provided that no books of accounts or documents will be seized without a written permission from the Commissioner of Sales Tax or any officer authorized by the State Government in this behalf.

12. Power to require production of registration certificate. - (1) Any assessing authority or 3[Inspector of the Commercial Taxes Department] may, at all reasonable times, require the holder of a registration certificate issued under the Central Act to

show it to him and such holder shall be bound to produce such certificate for his inspection.

(2) For the purpose of exercise of the powers conferred by sub-rule (1), the assessing authority, or if so authorized by the assessing authority, in a particular case for reasons to be recorded, the Inspector shall have power to enter any factory, go down, office, shop or other places where the certificate in question ought to be kept under these rules or where such certificate is usually kept.

1 Substituted by Notification No. F.5(120) E&T/58-1dated 1.10.1958.

2 Substituted by Act 30 of 1964, section 4 for "Inspector of the Sales Tax Department".

3 Substituted by Act 30 of 1964, section 4 for "Inspector of the Sales Tax Department".

INFORMATION TO BE FURNISHED REGARDING CHANGE OF BUSINESS

13. Information to be furnished regarding change of business. - If any dealer liable to pay tax under the Central Act,-

(a) sells or otherwise disposes of his business or any part of his business or any place of his business or effects or comes to know of any other change in the ownership of the business; or

(b) discontinues his business, changes his place of business or opens a new place of business; or

(c) changes the name or nature of his business or effects any change in the classes of goods in which he carries on business;

he shall, 1[within thirty days], inform the assessing authority within whose jurisdiction the place of business may be situated accordingly; and if any such dealer dies, his legal representative shall, in the like manner, inform that authority.

PUBLICATION OF LIST OF REGISTERED DEALERS

14. List of registered dealers. - (1) A list of dealers registered under the Central Act shall be maintained by each registering authority appointed by the Central Government under sub-section (1) of section 7, which shall be separate from the list of registered dealers maintained under the State Sales Tax Law.

(2) The list shall be prepared in an alphabetical order, and all amendments made from time to time shall be incorporated therein without delay.

(3) The particulars to be contained in such a list shall be the same as those entered in the General Index Register maintained for the purposes of the State Sales Tax Law.

15. Publication of list. - The registering authority shall, every six months, publish the list of registered dealers in his jurisdiction in the Rajasthan Gazette or, where such publication is not practicable, in such other manner as the 2[Commissioner, Commercial Taxes, Rajasthan], may in each case direct.

SENDING COPY OF DECLARATION UNDER SECTION 8(4)

16. Sending copy of declaration under section 8(4). - A copy of the declaration mentioned in sub-section (4) of section 8, as furnished to the selling dealer by the registered dealer purchasing in the Form prescribed by rules made by the Central Government under the Act vide rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be sent by post or otherwise delivered to the assessing

authority [3][within such time as prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, along with a statement in From CST 11.]

1 Substituted by clause 2 of Notification No. F. 12 (15) FD/Tax/12-104, dated 26.03.2012. 2 Substituted by Act 30 of 1964, S. 4 for 'Commissioner of Sales Tax' Published on 1.7.1964.

3 Substituted by clause 3 of Notification No. F. 12 (15) FD/Tax/12-104, dated 26.03.2012.

[1]**[16A. ***]**

[2]**[16B. Furnishing of declaration under section 6A.** Every dealer who claims that he is not liable to pay tax under the Central Act, in respect of any goods, on the ground that the movement of such goods from one State to another was occasioned by reason of transfer of such goods by him to any other place of his business or to his agent or principal, as the case may be, shall, deliver portion marked *"original"* of Form F prescribed under sub-rule (5) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, to the assessing authority within the time allowed by sub-rule (7) of rule 12 of the said Rules along with a statement in From CST 12. The dealer shall retain the portion marked 'duplicate' of form 'F' which shall be produced for Inspection when so required by the assessing authority.]

[3]**[17. Declaration Forms/Certificates.** – (1) A registered dealer, who purchases goods from another registered dealer on payment of tax at the rate applicable under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 for the purpose specified in his certificate of registration, shall retain the counterfoil of the Form 'C' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. For the purpose of claiming concessional rate of tax, the selling dealer, shall furnish to his assessing authority, the portion marked 'original' of the form 'C' received by him and the portion marked 'duplicate' shall be retained by him.

(2) In the case of a first sale in course of inter-State trade or commerce, a certificate in Form 'E-F prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be issued by the selling dealer. He shall retain the counterfoil of the form with himself and furnish the other two portions marked 'original' and 'duplicate', to the purchasing registered dealer. For the purpose of claiming exemption from tax on subsequent sale under sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the selling dealer shall furnish to his assessing authority, -

(a) the portion marked 'original' of the form 'E-I' received by him, from the dealer from whom he purchased the goods; and

(b) the original of Declaration Form 'C' received from the registered dealer to whom he sold the goods, if applicable.

(3) In the case of any subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the certificate in form 'E-II' prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957; shall be used. The transferor shall retain the counterfoil with himself and furnish the portions marked 'original' and 'duplicate' to the registered dealer to whom he affects such subsequent sale. For the purpose of claiming exemption from tax on subsequent sale under sub-

1 Deleted by clause 4 of Notification No. F. 12 (15) FD/Tax/12-104, dated 26.03.2012 w.e.f. 01.04.2012.

2 Inserted by Notification No. F.2(13) FD/Gr.IV-73 dated 30.7.1973.

3 Substituted by rule 4 of Notification No. F. 12 (11) FD/Tax/2013-105, dated 06.03.2013.

section (2) of section 6 of the Central Sales Tax Act, 1956, the selling dealer shall furnish to his assessing authority, -

(a) the portion marked 'original' of the form 'E-II' received by him, from the dealer from whom he purchased the goods; and

(b) the original of Declaration Form 'C' received from the registered dealer to whom he sold the goods, if applicable.

(4) Any registered dealer, who receives goods by transfer from outside the State from any other place of his business or from his agent or principal, as the case may be, shall retain the counterfoil of the form 'F' and furnish the other two portions marked 'original' and 'duplicate', to the transferor. The transferor shall retain with him the portion marked 'duplicate' and shall furnish to his assessing authority, the portion marked 'original' of the form 'F' along with the evidence of dispatch of goods for the purpose of claiming exemption from tax.

(5) A registered dealer, who purchases goods from another registered dealer for sale in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall retain the counterfoil of the Form 'H' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. The selling registered dealer shall retain with him the portion marked 'duplicate' and shall furnish to his assessing authority, the portion marked 'original' of the form 'H' received by him along with the evidence of export of goods.

(6) A registered dealer, for the purpose of setting up, operation, maintenance manufacture, trading, production, processing, assembling, repairing, reconditioning, re-engineering, packaging or for use as packing material or packing accessories in a unit located in any special economic zone or for development, operation and maintenance of special economic zone Dy. the developer of the special economic zone who has been authorized to establish such unit or to develop, operate and maintain such special economic zone by the authority specified by the Central Government in this behalf, for purchase of goods of such class or classes of goods as specified in his certificate of registration from another registered dealer, shall retain the counterfoil of the Form T and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. For the purpose of claiming exemption from tax, the selling dealer, shall furnish to his assessing authority, the portion marked 'original' of the form T received by him and the portion marked 'duplicate' shall be retained by him.

(7) Any official, personnel, consular or diplomatic agent of -

(i) any foreign diplomatic mission or consulate in India; or

(ii) the United Nations or any other international body,

entitled to privileges under any convention or agreement to which India is a party or under any law for the time being in force, purchases goods for himself or for the purposes of such mission, consulate, United Nations or other body shall retain the counterfoil of the Form 'J' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. For the purpose of claiming exemption from tax, the selling dealer, shall furnish to his assessing authority, the portion marked

'original' of the form 'J' received by him and the portion marked 'duplicate' shall be retained by him.

(8) Declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, [1][shall] obtained by the dealer electronically after submitting an initial application to his assessing authority through the Official Website of the Department in the manner as provided therein.

(9) On receipt of such application, the assessing authority, subject to the provisions of sub-rule (10) and subject to compliance of notice issued under sub-section (2) of section 91 of the Rajasthan Value Added Tax Act, 2003, if any, shall grant permission to the dealer to generate declaration in

Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, electronically through the Official Website of the Department, and intimation of such permission shall be communicated to the dealer through the Official Website of the Department.

(10) The assessing authority shall reject the application submitted under sub-rule (8), where, -

(a) the applicant dealer has failed to comply with an order demanding initial or additional security under sub-section (2A) of section 7 and/or under sub-section (3A) of section 7 of the Central Sales Tax Act, 1956 and/or under section 15 of the Rajasthan Value Added Tax Act, 2003; or

(b) the applicant dealer does not require the declaration Forms or Certificates applied for; or

(c) the applicant dealer has not made proper use of Forms or certificates previously obtained by him; or

(d) the applicant dealer has failed to make payment of any outstanding demand(s) under the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 and/or the Rajasthan Sales Tax Act, 1994 and/ or the Rajasthan Sales Tax Act, 1954; or

(e) the applicant dealer has failed to pay tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 within the time prescribed under the said Act; or

(f) the applicant dealer has failed to furnish any return or returns in accordance with the provisions of the Central Sales Tax Act, 1956 and the Rajasthan Value Added Tax Act, 2003 for the immediately preceding two years; or

(g) the verification of facts and statements made in the application of registration, in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 has not been made,

However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so

1 Substituted by notification No. F.12(59) FD/Tax/2014-28 dated 14.07.2014.

requires, may direct the assessing authority to grant permission under sub-rule (9) subject to such conditions as may be considered necessary.

(11) After grant of permission for generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, the dealer shall submit a subsequent application for generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, through the Official Website of the Department in the manner as provided therein.

(12) After submission of application as provided in sub-rule (11), duly filled in declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, shall be generated through the official website of the Department, subject to the provisions of sub-rule (13).

Form-C or Form- F or Form-I or the Certificates in Form E l or Form E-II or Form-H, as the case may be, where the dealer fails to -

(i) make payment of any outstanding demand(s) under the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 and/or the Rajasthan Sales Tax Act, 1994 and/or the Rajasthan Sales Tax Act, 1954; or

(ii) pay tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 within the time prescribed under the said Act; or

(iii) furnish any return or returns in accordance with the provisions of the Central Sales Tax Act, 1956 and the Rajasthan Value Added Tax Act, 2003 for the immediately preceding two years;

and he shall be allowed to generate the declaration in Form-C of Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, only after fulfillment of above requirements. However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may dispense with the above requirements, and permit the assessing authority to allow the dealer to generate such forms in such numbers, subject to such conditions and restrictions as may be considered necessary.

(14) Where any dealer, after generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, discovers that he has filled in incorrect particulars or any other information at the time of generating the declaration/certificate mentioned above, and intends to rectify the same, he shall submit an application to his assessing authority 1[within six months from the date of generation of such declaration/certificate or upto 30th September 2014, whichever is later], mentioning therein the incorrect particulars or any other information furnished by him, which he wants' to rectify and the correct particulars or any other information in respect thereof. Such application shall be accompanied

1 Substituted by rule 8(ii) of notification No. F.12(59) FD/Tax/2014-28 dated 14.07.2014.

with a printed copy of such declaration/certificate, along with an undertaking in the form of an affidavit mentioning therein the particulars of transactions for which the declaration/certificate was generated and the statement that he has not issued the printed copy of such declaration/certificates to any person including selling dealer and in case of any loss to the State exchequer he shall indemnify the same to the State Government along with the interest and penalty, if any. The assessing authority on receipt of such application along with affidavit of undertaking and on being satisfied shall cancel the print out of declaration/certificate submitted by the dealer along with the application and shall keep the application along with cancelled print out of declaration/certificate and undertaking of indemnity on the record of the dealer. The assessing authority shall cancel such declaration/certificate in the system, through the computer network.

"Provided that Deputy Commissioner (Administration) having jurisdiction, for the reasons to be recorded in writing, in any particular case, may allow the dealer for submission of such application upto a period of two years from the date of generation of such declaration form or upto 31.03.2017, whichever is later."

(15) No registered dealer who has generated the declaration Form(s) or Certificate (s) through the Official Website of the Department shall either directly or otherwise, transfer the same to any other person except for the lawful purpose.

(16) Every registered dealer shall keep the declaration Form(s) or Certificate (s) generated by him through the Official Website of the Department, in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such

form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority or the officer authorized by the Commissioner in this behalf, and shall issue public notice of such theft, loss or destruction, and take such further action(s) as provided under the Central Sales Tax (Registration & Turnover) Rules, 1957.

1[(16A) The assessing authority or the officer authorized by the Commissioner shall publish in the Official Gazette the particulars of such declaration Form(s) or Certificate(s) in respect of which a report is received under sub-rule (16).]

(17) Before furnishing declaration Form or Certificate to the selling dealer, the purchasing dealer or his business manager or any person specifically authorized by him in this behalf shall affix his signature in the space provided in the Form for this purpose.

(18) No purchasing dealer shall furnish and no selling dealer shall accept a declaration Form/certificate, which is -

(i) forged or fake, or not generated through the Official Website of the Department; or (ii) reported stolen, lost or destroyed under sub-rule (16); or

(iii) cancelled under sub-rule (14).

1 Inserted by rule 8(iii) of notification No. F.12(59) FD/Tax/2014-28 dated 14.07.2014.

(19) Notwithstanding anything contained above, Declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H for the period prior to 01.04.2011 may be obtained in such manner which was in force in that period.] 1[The provisions which were in force prior to 06.03.2013, shall apply to such declaration Form(s) or Certificate(s) which has/have not been generated through the official web-site of the department.]

2[(20) Where any dealer has generated declaration Form(s) or Certificate(s) by misrepresentation of facts or by fraud or in contravention to the provisions of the Central Sales Tax Act, 1956 and rules made there under, the assessing authority or any officer authorized by the Commissioner, after affording such dealer an opportunity of being heard cancel such declaration Form(s) or Certificate(s), and the list of declaration Form(s) or Certificate(s) so cancelled shall be published on the official web-site of the Department. The declaration Form(s) or Certificate(s) so cancelled shall be deemed to have not been generated through the official web-site of the Department.]

3**[17A. ***]**.

4**[17B to 17F. ***]**

DECLARATION IN CASE OF FAMILIES, FIRMS, ASSOCIATIONS ETC.

18. Declaration in case of Families, Firms, Associations etc. - In the case of a Hindu undivided family, association, club, society, firm or company which is liable to pay tax under the Central Act, or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person and is in respect of any such business, so liable, a declaration shall be furnished in

Form CST 2 to the assessing authority.

[5][**19. Offences and penalties.** - Any person contravening any provision of these rules shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing one with a fine which may extend to fifty rupees for every day during which the offence continues.]

20. Who may appear before Sales Tax Authorities. - Any person, who is for the time being entitled to appear on behalf of the dealer before a Sales Tax Authority in proceedings under the State Sales Tax Law, may appear on behalf of such dealer in proceedings before any authority under the Central Act.

21. Assessment, collection and enforcement of payment of tax. - Except as otherwise provided in the Central Act or these rules, assessment, collection and enforcement of payment of tax under the Central Act, shall be done in the same manner as under the State Sales Tax Law, vide sub-section (2) of section 9 of the Central Act.

1 Added by rule 8(iv) of notification No. F.12(59) FD/Tax/2014-28 dated 14.07.2014.

2 Added by rule 8(v) of notification No. F.12(59) FD/Tax/2014-28 dated 14.07.2014.

3 Deleted by notification no. F.5(119) FD/CT/67 dt. 30.11.1968.

4 Deleted by Central Sales Tax (Rajasthan) (Amendment) Rules, 2013 w.e.f. 01.05.2013

5 Substituted by Notification No. F. 5 (61) FD/RT/63 dated 11.7.1963 Pub. on 22.8.1963.

22. Appeals, reviews, revisions, references etc. - Appeals, reviews, revisions and references relating to the assessment, collection and enforcement of payment of tax under the Central Act shall be governed by the same provisions as are applicable for the purposes of the State Sales Tax Law, vide sub-section (2) of section 9 of the Central Act.

[1][**22A.** (1) The memorandum of appeal under sub-section (3-11) of section 7 shall be in

form CST 14 and shall be accompanied by proof of having furnished the security or additional security as required by the order appealed against.

(2) Court fee stamps of rupees twenty five shall be affixed on the memorandum of appeal.

(3) The appeal shall lie to the appellate authority appointed under the Rajasthan Sales Tax Act, 1954 to hear appeals against orders passed under that Act.

(4) The manner in which an appeal shall be preferred and the procedure to be followed in hearing such appeals shall be the same as is prescribed for appeals under the Rajasthan Sales Tax Act, 1954.]

23. Penalties and compounding of offences. - Penalties and compounding of offences with reference to the assessment, collection and enforcement of payment of tax under the Central Act, shall be governed by the same provisions as are applicable for the purposes of the State Sales Tax Law, vide sub-section (2) of Section 9 of the Central Act.

[* * * * *]

1Inserted by Notification No. F. 2 (13) FD/Gr.IV/73 dated 30.3.1973.