

**GOVERNMENT OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT**

**NOTIFICATION**

**CENTRAL SALES TAX (JHARKHAND) RULES, 2006**

S.O. 143 dated 23-7-2011 In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 ( Act no.74 of 1956), the Government of Jharkhand is pleased to make the following amendments in the Departmental Notification No. S. O. 218 dated 31.03.2006, in respect of Central Sales Tax (Jharkhand) Rules 2006 : -

**1. Insertion of new definition in Rule 2 after the clause (i) as clause (iA)**

**(i) clause (iA)**

"e-payment" means payment of taxes payable or any other amount due under the Act to the State Government through electronic funds transfer mechanism.

**(ii) Amendment in clause (l)**

The following shall be added after the existing definition of "Notified authority", "read with the prescribed authorities, as prescribed in rule 57 of the Jharkhand Value Added Tax Rules, 2006".

**(iii) Amendment in clause (o)**

The following shall be added after the existing definition of "Sales Tax authority", "read with the prescribed authorities, as prescribed in rule 57 of the Jharkhand Value Added Tax Rules, 2006".

**(iv) Amendment in clause (q)**

The following shall be added after the existing definition of "Taxing Authority", "read with the prescribed authorities, as prescribed in rule 57 of the Jharkhand Value Added Tax Rules, 2006".

**2. Insertion of new rule as "Rule 3" -**

**Rule 3 - e-registrations -**

- (i) Where a dealer applies for e-registration under Rule 3 or 3A of the Jharkhand Value added Tax Rules, 2006, he may also apply in the official website of department of commercial taxes for registration under sub section (1) of section 7 and/or sub section (2) of Section 7 of the Central Sales Tax Act, 1956, to the notified authority by submitting the prescribed Form, in Form 'A' electronically and thereafter for obtaining registration certificate electronically in Form 'B'.
- (ii) The provisions of the rule 3A of the Jharkhand Value added Tax Rules 2006, for this purpose, shall apply mutatis-mutandis, including the payment of requisite fee.

3. **Insertion of new rule as "Rule 3A" after the existing Rule 3-**

**Rule 3A- Assignment of Tax payers' Identification Number (TIN) -**

- (i) Every certificate of registration issued under sub-rule (1) of rule 3 shall bear the Tax Payers' Identification Number (TIN) as issued under the Jharkhand Value Added Tax Rules, 2006 which shall also be deemed to be the Identification Number of the dealer for the purposes of these Rules.
- (ii) Notwithstanding anything contained in sub-rule (1), for the purpose of all such dealers who are already registered under the Act, shall also be treated to bear the same Tax Payers' Identification Number (TIN) as issued to them under the Jharkhand Value Added Tax Rules, 2006, on and after the appointed day, on which the Jharkhand Value Added Tax Act, 05 was implemented.
- (iii) For the purpose of the Act, the Tax Payers' Identification Number (TIN), as allotted to such dealer under the Jharkhand VAT Rules, 2006, shall be allotted, another three digit box indicating therein the number: "101" , at the end of the eleven digit Tax Payers' Identification Number as allotted to them.

4. **The existing Rule 3 shall be renumbered as "Rule 3B"**

5. **Insertion of new rule as "Rule 4A" after the existing Rule 4-**

**Rule 4A - Submission of prescribed declarations or certificates to the "Taxing Authority" and matters incidental thereto**

(1) Any registered dealer who claims-

(a) to have made inter-State sales to a registered dealer under sub-section (1) of section 8 of the Act; or

(b) exemption from tax under sub-section (2) of section 6 of the Act; or

(c) to have sent goods to a dealer registered in another State otherwise than by way of sale under Section 6A of the Act, in the course of inter-State trade or commerce;

shall, in respect of each such claim, furnish to the assessing authority the portion marked 'original' of the appropriate prescribed Form of declaration and/or certificate referred to in rule 12 of the Central Rules read with proviso of sub-section (4) of Section 8 of the Act and sub-rule (7) of rule 12 of the Central Rules, as issued by the notified authority of the appropriate states whether electronically or otherwise.

(2) The declarations or certificates referred to in sub-rule (1) , for the quarter(s) ending on the 30th June, the 30th September, the 31st December and the 31st March, for which period(s), the said declaration Forms are required to be submitted or received, shall be furnished before the Taxing Authority/ Sales Tax Authority, on or before the 20th day of the month, after the end of the succeeding respective quarter.

Provided the "Taxing Authority/ Sales Tax Authority", if they are satisfied that the circumstances exit, they may allow another one month from the 20<sup>th</sup> day of the said succeeding respective quarter, for furnishing the said declarations.

(3) In the circumstances any registered dealer, under sub-rule (7) of rule 12 the Central Rules, fails to furnish the declarations and certificates as specified in proviso of sub-section (4) of Section 8 and 6A of the Act read with sub-rule (1) , (4) and (5) of the Central Rules, such transactions shall be treated to have occasion under sub-section (2) of Section 8 or sub-

section (1) of Section 9 of the Act, following which the "Taxing Authority/ Sales Tax Authority" may direct such dealer to pay the tax or difference of the tax.

**6. Amendment in Rule 6 - .**

(1) The term, "quarterly", appearing in this rule shall be substituted by the term, "monthly".

(2) A new proviso shall be added after the sub-rule (1) of Rule 6.

Provided the dealer, filing the monthly returns for the respective months; in the succeeding month of the quarter(s); shall furnish the details of the interstate purchases under Section 3(a) and 3(b), arrivals of goods otherwise than by way of sale under Section 6A and export sales under Section 5(3) of the Act.

**7. Insertion of new rule as "Rule 11A" after the existing Rule 11-**

**Rule 11A - Electronically filing of application for obtaining Declaration Forms.-**

(1) Notwithstanding anything contained in rule 8, 9 and 11 duly completed application for issuance of declaration Forms prescribed under the rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, and subject to rule 6, may be submitted by a dealer to the taxing authority / Sales Tax Authority electronically, through the official web-site of the department, along with the proof of payment of fee of Rupees one hundred for each book containing twenty five declaration forms.

(2) Notwithstanding anything contained in sub- rule (1) or rule 6, the Commissioner may evolve criteria, other than those prescribed in these Rules for the purpose of filing of application and obtaining of the prescribed declarations electronically".

**8. Amendment in Rule 14 .**

**Insertion of a proviso after the existing Rule 14 -**

Provided the tax payable under the Act, shall be through electronic funds transfer mechanism as prescribed in clause (iA) of Rule 2 and for this purpose the respective provisions including the respective criteria(s) issued from time to time, under the Jharkhand Value Added Tax Act, 05 and the Rules made thereunder; shall apply mutatis-mutandis.

**9. Amendment in Form 1 deemed to have been effective from 07.05.2011 appended to this Notification.**

**10. All remaining other provisions of this notification, shall be effective from the date of its publication in the official Gazette.**

(File No. Va.Kar 1/Sansodhan/1/2011)

By the Order of the Governor of Jharkhand,

*A. Tiwari*  
(Alka Tiwari) 23/7/11

Secretary cum Commissioner,  
Commercial Taxes Department,  
Jharkhand, Ranchi

## FORMS PRESCRIBED UNDER THE CST (JHARKHAND) RULES 2006

## FORM I

[See rule 6]

Form of Return

RETURN OF CENTRAL SALES TAX PAYABLE FOR THE QUARTER / MONTH/ YEAR UNDER THE  
CENTRAL SALES TAX ACT, 1956

Receipt No.....

Date of Filing.....

No.....

IF YOU HAVE NO ENTRY FOR ANY BOX: INSERT "NIL".

Name &amp; Address of the Dealer: .....

Taxpayer's Identification Number

--	--	--	--	--	--	--	--	--	--	--	--

Period covered by this Return

From	DD	MM	YY	To	DD	MM	YY

If you have made No "Sales and Purchases", write "NIL" in this Box.

--

Is it a Revised Return

If Yes: Receipt No. and Date of Original Return

Yes  No 

--	--	--	--	--	--	--	--

1.	Gross Turnover received or receivable during the period, including the State Turnovers, Branch Transfers / Sale outside the State / Consignment Sales / Export Sales, and Inter-State Sales thereof .	Rs.
2.	Deduct: Turnover under the State Law .	Rs.
3.	Balance Turnover	Rs.

Deduct :

4.	Sales of goods outside the State / Consignment Sales outside the State (u/s 4 of the Act) / Branch Transfers (u/s 6A(1)) of the Act.	Rs.
5.	Sales of goods in course of Export from India: (u/s 5(1) or 5(3) of the Act) .	Rs.
6.	Less: Cash discount if any, cost of freight, delivery or installation charges; when such cost/ charges is separately charged (refer section 2 (h) of the Act).	Rs.
7.	Less: Job work, labour & services charges for works contract; not amounting to sales, but included in the Central Turnover (refer section 2 (h) of the Act).	Rs.
8.	Less : Central Sales Tax Amount ; collected if any ( refer proviso of section 8A (1) (a) of the Act).	Rs.
9.	Sale Price of Goods : returned by the purchaser; ( refer section 8(A)(1)(b) of the Act).	Rs.
10.	Balance Turnover : Inter - State Sales	Rs.

Exempt :

11	Sales of goods u/s 6(2) read with u/s 3(b) of the Act and supported with the declarations / certificates u/s 8(4) (a) of the Act, read with Rule 12 (1) and (4) of the Central Rules, but except turnover under section 9 (1); "proviso", of the Act	Rs.
12	Sales under Section 6(3) of the Act, subject to the restrictions specified in section 6(4) of the Act.	Rs.
13	Sales of generally exempted goods, under the Sales Tax Law of the State ( refer section 8(2) (c) of the Act).	
14	Sales of goods notified under Section 8(5) of the Act, subject to the restrictions in Section 8(4) of the Act.	Rs.
15	Sales of goods under Section 8(6) of the Act, subject to the restrictions specified in Section 8(8) of the Act and filing of declaration vide Sub-rule 11 of Rule 12 of the Central Rules.	Rs.
16	Balance Taxable turn over	Rs.

		Sale Price Excluding Tax	Amount of Tax Payable
17.	Sales liable to be taxed u/s 8(1) of the Act	Rs.	Rs.
18.	Sales liable to be taxed u/s 8(2) of the Act	Rs.	Rs.
19.	Sales liable to be taxed under section; "proviso" of sub section (1) of section 9 of the Act	Rs.	Rs.
20.	Total Tax payable	Rs.	Rs.

21.	Add: Amount of interest; if any payable	Rs.
22.	Add: Amount of penalty; if any payable	Rs.
23.	Add: Amount of tax, interest and penalty : if any payable on account of filing of revised return (s)	Rs.
24.	Total Amount payable	Rs.
25.	Adjust the Amount payable in Box 17 from the amount as shown in Box 53 of Form JVAT -200, of Jharkhand Value Added Rules 2006 and; for the purpose of annual return Adjust the Amount payable in Box 17: from the amount as shown in Box 12 (i) of Form JVAT -204, of Jharkhand Value Added Rules 2006	Rs.
26.	Balance Total net Amount payable	Rs.

\*27. Declaration of Inter-State Purchases/ Arrivals by way of Transfer/Inter-state subsequent sales during the quarter ending 30<sup>th</sup> June/30<sup>th</sup> September/31<sup>st</sup> December/31<sup>st</sup> March

Details of Inter-State Purchases u/s 3(a)	Value	No. of Form "C" required for such Inter-State	
Details of Inter-State Purchases u/s 3(b)		No. of Form "C" required for such Inter-State Sales	
Details of subsequent sales by the sellers		No. of Form "E-I" required	
Details of second subsequent sales		No. of Form "E-II" required	
Detail of Inter-State arrivals by way of Stock Transfer from Outside the State		No. of Form "F" required	

\* The aforesaid column in Box 27, describing the details of Form, as required, shall be filed only following the subsequent month of the respective quarters.

1. I hereby enclose the particulars of payment of tax /interest/penalty paid into the Govt. Treasury/ or the details of the particulars received from the receipt clerk of the Office.
2. I declare that the statements made and particulars furnished in and with this return are true and complete to the best of my knowledge and belief.

Place.....

Signature.....

Date.....

Status

ACKNOWLEDGEMENT

Received from a dealer possessing Registration Certificate No. .... A return of sales tax payable by him for the period from ..... to ..... with enclosures mentioned therein.

Place.....

Date.....

Date & Signature of the Receiving Authority