

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 30th September, 2008.

CENTRAL SALES TAX ACT, 1956.

No. (GN-44) CSR/2008- (4)TH :- In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956(74 of 1956), the Government of Gujarat hereby makes the following rules further to amend the Central Sales Tax (Gujarat) Rules, 1970 as follows, namely :-

1. These rules may be called the Central Sales Tax (Gujarat) (Amendment) Rules, 2008.
2. In the Central Sales Tax (Gujarat) Rules, 1970 (hereinafter referred to as "the said rules"), in rule 5, in sub-rule (1),-

(1) after the words, figures, brackets and letter "furnish a return in Form III (B)", the words, figures, brackets and letter "along with the information in Appendix-I and Appendix-II appended to Form III (B)" shall be inserted.

(2) after second proviso, the following proviso shall be added, namely:-

"Provided also that a registered dealer required to submit the return by way of uploading on the official web site of the Commissioner of Commercial Tax under the Gujarat Value Added Tax Act, 2003 and the rules made there under, shall also submit return in Form III (B) along with the information in Appendix-I and Appendix-II by way of uploading on the official web site of the Commissioner of Commercial Tax."

3. In the said rules, in Form III (B), the following Appendixes shall be added at the end, namely:-

"APPENDIX- I

(See rule 5)

*List of sales of *taxable goods against retail invoice in the course of inter state trade or commerce or export or list of taxable goods dispatched outside the State in the course of branch transfer or consignment*

Central Registration Certificate No.

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Name of the dealer.	M/s....
Tax period	From..... To.....

A. List showing sales of taxable goods in the course of inter-state trade or commerce against Form C.

Sr. No.	Retail Invoice No.	Date.	Particulars of the dealer to whom goods sold			Turnover of sale of taxable goods			
			Name	State	CST No	Goods with HSN	Value of goods excluding tax	Tax	Total
1									
2									
3									
...									
Total									

B. List showing sales of taxable goods in the course of export against Form H

Sr. No.	Retail Invoice No.	Date.	Particulars of the dealer to whom goods sold			Turnover of sale of taxable goods		
			Name	State	CST No	Goods with HSN	Value of goods	Total
1								
2								
3								
...								
Total								

C. List of taxable goods dispatched outside the State in the course of branch transfer or consignment

Sr. No.	Stock transfer note or consignment note No.	Date.	Particulars of the dealer to whom goods dispatched			Turnover of taxable goods dispatched	
			Name	State	CST No	Goods with HSN	Total Value of goods
1							
2							
3							
...							
Total							

DECLARATION

I, _____ (name in CAPITALS), hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein.

Place:

Full signature of the authorised signatory

Date:

Name

Status

Note: Only an authorized person shall sign each page of this list. A list signed by any person not authorised or an unsigned list shall be treated as invalid.

- Taxable goods means the goods taxable under the Gujarat Value Added Tax Act, 2003.

APPENDIX- II

(See rule 5)

*List of purchases of *taxable goods under the Gujarat Value Added Tax Act, 2003 in the course of inter state trade or commerce or import or list of taxable goods received from outside the State in the course of branch transfer or consignment*

Central Registration Certificate No.

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Name and style of business	M/s....
Tax period	From..... To.....

A. List showing purchase of taxable goods in the course of inter-state trade or commerce against Form C

Sr. No.	Retail Invoice No.	Date.	Particulars of the supplier			Turnover of sale of taxable goods			
			Name	State	CST No	Goods with HSN	Value of goods	Tax	Total
1									
2									
3									
...									
Total									

B. List showing purchase of taxable goods in the course of import against Form H

Sr. No.	Retail Invoice No.	Date.	Particulars of the supplier			Turnover of purchase of taxable goods	
			Name	State	CST No	Goods with HSN	Total Value of goods
1							
2							
3							
...							
Total							

C. List of taxable goods received from outside the State in the course of branch transfer or consignment

Sr. No.	Stock transfer note or consignment note No.	Date.	Particulars of the dealer from whom goods received			Turnover of taxable goods received	
			Name	State	CST No	Goods with HSN	Total Value of goods
1							
2							
3							
...							
Total							

DECLARATION

I, _____ (name in CAPITALS), hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein.

Place:

Full signature of the authorised signatory

Date:

Name
Status

Note: Only an authorized person shall sign each page of this list. A list signed by any person not authorised or an unsigned list shall be treated as invalid.

* Taxable goods means the goods taxable under the Gujarat Value Added Tax Act, 2003. "

By order and in the name of Governor of Gujarat,

Sd/-
M A Bhatt,
Additional Secretary to the Government.