



ABSTRACT

RULES – The Central Sales Tax (Tamil Nadu) Rules, 1957 – Amendments to rule 10(2) and Form No.1 under the said Rules – Notified.

COMMERCIAL TAXES AND REGISTRATION (C1) DEPARTMENT

G.O.(Ms) No.35

Dated:16.02.2016

Maasi-04

Thiruvalluvar Aandu, 2047

Read:

From the Principal Secretary/Commissioner of Commercial Taxes Letter No.Drafting Cell-1/19444/2014, dated 25.6.2014 and Remarks under single file system dated 22.12.2015 and 11.2.2016.

ORDER:

The Notification annexed to this Order will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated the 16th February 2016.

(BY ORDER OF THE GOVERNOR)

**MD. NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

To
✓The Principal Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 16th February 2016 and to send 50 copies to the Government and 500 copies to the Principal Secretary / Commissioner of Commercial Taxes, Chennai-5.)

/2/

All Additional Commissioners / Joint Commissioners / Deputy Commissioners of Commercial Taxes concerned.
(Through the Principal Secretary / Commissioner of Commercial Taxes, Chennai-5).

Copy to:

The Special P.A. to Minister (Commercial Taxes and Registration),
Chennai-9.
The P.S. to Principal Secretary to Government (FAC),
Commercial Taxes and Registration Department, Chennai-9.
The Accountant General, (Accounts and Entitlements),
Chennai-18. (By name)
The Accountant General (Audit-I) / (Audit-II),
Tamil Nadu Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
The Law Department, Chennai-9.
The Commercial Taxes and Registration (C1) Department, Chennai-9.
(for paper placing)
NIC, Chennai-9 (to host the G.O. in www.tn.gov.in).
SF/SC.

// Forwarded/ By order //

S. Jidi
16/2/2016
SECTION OFFICER

p.t.o.

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act LXXIV of 1956), the Governor of Tamil Nadu hereby makes the following amendments to the Central Sales Tax (Tamil Nadu) Rules, 1957:-

AMENDMENTS.

In the said Rules,-

(i) in rule 10, for sub-rule (2), the following sub-rule shall be substituted, namely:-

"A registered dealer who claims to have made a sale to another registered dealer shall in respect of such claim, attach to his return in Form 1 the portion marked 'Original' of the declaration received by him from the purchasing dealer; or duplicate of such declaration/certificate where the original has been lost. The assessing authority may in his discretion also direct the selling dealer to produce for inspection the portion of the declaration/certificate marked 'Duplicate'.

Notwithstanding anything contained in the foregoing paragraph and in rule 5, the selling dealer may, instead of attaching the said declaration/certificate received from the purchasing dealer to the return in Form 1, submit such declaration/certificate relating to every month/quarter of a year, within three months after the end of the period to which the declaration/certificate relates.";

(ii) for Form 1, the following Form shall be substituted, namely:-

/4/

Form No.1

Form of Return

[Under Rule 5 of the Central Sales Tax (Tamil Nadu) Rules, 1957]

Basic Details

Taxpayer Identification Number	Assessment Circle
Firm Name of Dealer	
Trade Name of Dealer	
Period From	Period To
Type of Return	Category
	Original/Revised

1	Transfer of goods otherwise than by way of sale as referred to in Section 6-A of the Act	
(i)	Value of goods transferred to assessee's place of business in other States	
(ii)	Value of goods transferred to assessee's agent or principal in other States	
	Total of 1(i) and 1(ii)	
2	Gross amount received or receivable by the dealer during the period in respect of sales of goods	
ADD: (i)	Sales of goods outside the State [as defined in Section 4 of the Act]	
(ii)	Sales of goods in the course of export outside India [as defined in Section 5(1) of the Act]	
(iii)	Sales of goods in the course of import into India [as defined in Section 5(2) of the Act]	
(iv)	Last sale of goods preceding the sale occasioning the export of those goods outside India [as defined in Section 5(3) of the Act]	
	Total of 2(i), 2(ii), 2(iii) and 2(iv)	

151

3	Discounts, tax collection and sales returns	
	ADD: (i)	Cash discount allowed, according to the practice normally prevailing in the trade and cost of freight, delivery or installation when such cost is separately charged.
	(ii)	Tax collections deducted according to Section 8-A(1)(a) of the Act
	(iii)	Sales price repaid to purchasers in respect of goods returned by them according to Section 8-A(1)(b) of the Act
		Total of 3(i), 3(ii) and 3(iii)
4	Exemptions claimed under Sections 6 and 8 of the Act	
	ADD: (i)	Turnover on account of subsequent sales to registered dealers exempt under Section 6(2) of the Act
	(ii)	Turnover in goods exempt from tax under Section 6(3) of the Act [Commodity-wise turnover should be furnished]
	(iii)	Turnover exempt under Section 8(5) of the Act [Commodity-wise turnover should be furnished]
	(iv)	Turnover exempt under Section 8(6) of the Act [Commodity-wise turnover should be furnished]
		Total of 4(i), 4(ii), 4(iii) and 4(iv)
5	Total Exemptions claimed during the month	
6	ADD: Taxable sales during the month	
	(i)	Taxable sales under Section 8(1) of the Act [with Form C]
	(ii)	Taxable sales under Section 8(2) of the Act [without Form C]
		Total of 6(i) and 6(ii)
7	Total Turnover under Central Sales Tax for the month	
8	Total Tax Liability under Central Sales Tax	
9	LESS: Tax Deferred:	
	(i)	Advance Tax
	(ii)	Tax against Return
	(iii)	Any Refund Adjustment Order
10	LESS: Payment made for tax period as:	
	(i)	Advance Tax
	(ii)	Tax against Return
	(iii)	Any Refund Adjustment Order
		Total of 10(i), 10(ii) and 10(iii)
11	LESS: Adjustment of Value Added Tax Input Tax Credit against Central Sales Tax Liability	

17/

Declaration.

(1) I/We ----- declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete.	
(2) I/We ----- declare that I am/We are authorized by -----Proprietor/Partner/Board of Directors to sign the returns	
Place	Signature
Date	Name
	Status and relationship to the dealer

**MD.NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)**

// True Copy //

Dr. Nasimuddin
16/2/2016
SECTION OFFICER