



ABSTRACT

Rules – Central Sales Tax (Tamil Nadu) Rules 1957 – Amendment - Notification - Issued.

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**Commercial Taxes and Registration (C1) Department**

G.O.Ms.No. 70

Dated: 25-05-2010.

Read:

From the Principal Secretary and Commissioner of Commercial Taxes  
Letter No. Drafting Cell-I/1962/2009, dated : 15.2.2010.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette dated 25<sup>th</sup> day of May, 2010

**(BY ORDER OF THE GOVERNOR)**

**T. JACOB,  
PRINCIPAL SECRETARY TO GOVERNMENT.**

To

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 25-5-2010 and send 100 copies to the Government and 1000 copies to the Principal Secretary and Commissioner of Commercial Taxes ,  
Chepauk, Chennai-5.)

The Principal Secretary and Commissioner of Commercial Taxes,,  
Chepauk, Chennai-5.

All Joint Commissioners / All Deputy Commissioners of Commercial Taxes  
Department (Through the Commissioner of Commercial Taxes, Chennai-5.)

The Chairman, Tamil Nadu Sales Tax Appellate Tribunal,  
Chennai-104.

The Chief Minister's Office, Chennai-9.

The Second Member, Main Bench, Tamil Nadu Sales Tax Appellate Tribunal, High Court Buildings, Chennai-104.

The Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) Chennai-104/ Madurai and Coimbatore.

Copy to: -

The Registrar, High Court, Chennai-104.

The Accountant General, (Accounts and Entitlements), Chennai-18.

The Accountant General, (Accounts and Entitlements), Chennai-18. (By name)

The Accountant General (Audit)-I,

Lekha Pariksha Bhavan,

361, Anna Salai, Chennai-600 018 .

The Accountant General (Audit)-II, Tamil Nadu,

Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Deputy Chief of Protocol, Ministry of External Affairs, Government of India, Room No.236 Akbar Bhawan, Chanakyapuri, New Delhi.

The Comptroller and Auditor-General of India, New Delhi-110 001.

The Secretary to Government of India, Ministry of Finance, Department of Revenue, New Delhi-110 001.

The Director General of Supplies and Disposals, New Delhi-110 001.

The Secretary to Government, Law Department, Chennai-9.

The Sr. P.A. to Minister (Commercial Taxes) Chennai-9

The Legislative Assembly Secretariat, Chennai-9.

The Finance Department, Chennai-9

The Tamil Development, Religious Endowment & Information Department, Chennai-9.

The Information & Technology Department, Chennai-9.

The Law Department, Chennai-9

The Rural Development & Panchayath Raj Department, Chennai-9.

The Commercial Taxes (C1) Department, Chennai-9 (for taking further action regarding paper placing on the Table of the House).

SF/SC.

// Forwarded // By Order //

SECTION OFFICER.

**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 74 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,-

(1) after rule 10-A, the following rule shall be inserted, namely:-

"10-B. Notwithstanding anything contained in these rules, every registered dealer shall also submit an extract of Form of declaration and Certificate in Forms C, E-I, E-II, F and H prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 issued by him to other States in Form No.14 and received by him from other States in Form No.15, respectively for each type of Forms separately so as to reach the assessing authority on or before the 20<sup>th</sup> day of the month succeeding the quarter ending on the 30<sup>th</sup> June, the 30<sup>th</sup> September, the 31<sup>st</sup> December and the 31<sup>st</sup> March, during which period the said declaration forms have been issued or received";

(2) after Form No.13, the following forms shall be added, namely

"FORM NO. 14.

EXTRACT OF FORM OF DECLARATION AND CERTIFICATE ISSUED BY THE REGISTERED DEALER TO OTHER STATES.

(See rule 10-B)

Form Name (1)	Purchaser TIN (2)	Purchaser CST (3)	Seller TIN (4)	Seller CST (5)	Seller Name (6)	Seller State Name (7)	Seller Address (8)	Form Series No. (9)**	Form Serial No. (10)	Invoice No. (11)	Invoice Date (12)	Invoice value (13)	Form Status (14)*	Commodity (15)

\*\*Form Name : 'C', 'E-I', 'E-II', 'F' and 'H'

\* Form Status : 'L' for Lost, 'C' for Cancelled, 'D' for Defaced and 'O' for Obsolete.

FORM NO. 15.

EXTRACT OF FORM OF DECLARATION AND CERTIFICATE RECEIVED BY THE REGISTERED DEALER FROM OTHER STATES.

(See rule 10-B)

Form Name	Purchaser TIN	Purchaser CST	Seller TIN	Seller CST	Seller Name	Form Series No.	Form Serial No.	Invoice No.	Invoice Date	Invoice value	Form Status	Commodity
(1)	(2)	(3)	(4)	(5)	(6)	(7)**	(8)	(9)	(10)	(11)	(12)*	(13)

\*\*Form Name : 'C', 'E-I', 'E-II', 'F' and 'H'

\* Form Status : 'L' for Lost, 'C' for Cancelled, 'D' for Defaced and 'O' for Obsolete.

**T. JACOB,  
PRINCIPAL SECRETARY TO GOVERNMENT.**