

Uttar Pradesh Shashan
Sansthaगत Vitta, Kar Evam Nibandhan Anubhagh-2

In pursuance of the provisions of clause(3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English Translation of Government notification no. KA.NI.-2-391/XI-9(386)/94-Act-74-56-Rule-1957-2011-Order-(67) dated March 31, 2011 for general information:

Notification

No. KA.NI.-2-391/XI-9(386)/94-Act-74-56-Rule-1957-2011-Order-(67)
 Lucknow:: Dated : March 31, 2011

In exercise of the powers under sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Act no. 74 of 1956), read with section 21 of the General Clauses Act, 1897 (Act no. 10 of 1897), the Governor is pleased to make the following rules with a view to amending the Central Sales Tax (Uttar Pradesh) Rules, 1957:-

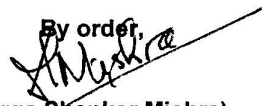
**The Central Sales Tax (Uttar Pradesh) (Fourth Amendment)
 Rules, 2011**

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| Short title and commencement | 1. | (1)- These rules may be called the Central Sales Tax (Uttar Pradesh) (Fourth Amendment) Rules, 2011. (2)- They shall come into force with effect from the date of their publication in the Gazette. | |
| Amendment of rule 5 | 2. | In the Central Sales Tax (Uttar Pradesh) Rules, 1957, hereinafter referred to as said rules, existing rule 5 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:- | |
| | | Column-I | Column-II |
| | | Existing rule | Rule as hereby substituted |
| | | 5 Return.- Every dealer liable to pay tax under the Act shall furnish a return of his turnover in respect of sales made by him in the course of inter-State trade or commerce in the manner prescribed for return in rule 45 of the Uttar Pradesh Value Added Tax Rules, 2008, in Form I, which shall be- | 5 Return.- Every dealer liable to pay tax under the Act shall furnish a return of his turnover in respect of sales made by him in the course of inter-State trade or commerce in the manner prescribed for return in rule 45 of the Uttar Pradesh Value Added Tax Rules, 2008, in Form I, which shall be- |
| | | (a) Signed by proprietor of the business, or, in case of a firm by one of its partners, or, in case of a Hindu Joint Family by the Karta or the Manager of the family, or, in case of a company incorporated under the companies Act, 1956, by Director, Manager, Agent, or | (a) Signed by proprietor of the business, or, in case of a firm by one of its partners, or, in case of a Hindu Joint Family by the Karta or the Manager of the family, or, in case of a company incorporated under the companies Act, 1956, by Director, Manager, Agent, or |

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| | | Principal Officer thereof, or, in case of a minor by his guardian, or, in case of a trust by the trustee, or, by an authorised agent duly authorised by the dealer in writing, or, in case of government, by an officer duly authorised by that Government, or, in case of any other association of individuals, by the Principal Officer managing the business; and (b) verified in the manner provided in the said Form I. | Principal Officer thereof, or, in case of a minor by his guardian, or, in case of a trust by the trustee, or, by an authorised agent duly authorised by the dealer in writing, or, in case of government, by an officer duly authorised by that Government, or, in case of any other association of individuals, by the Principal Officer managing the business; and (b) verified in the manner provided in the said Form I. Provided that the State Government or the Commissioner with prior approval of the State Government, shall have power to modify or amend the format of Form-I or to add any annexure to it to obtain any other information regarding his business. |
| Amendment of rule 5A | 3. | In the said rules, for existing rule 5A set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:- | |
| | | Column-I | Column-II |
| | | Existing rule | Rule as hereby substituted |
| | | 5 A. If any dealer having furnished a return of his turnover in respect of sales made by him in the course of inter-State trade or commerce in the manner prescribed in rule 5, discovers any omission or wrong statement therein, he may furnish a revised return at any time before the assessment is made. | 5 A. If any dealer having furnished a return of his turnover in respect of sales made by him in the course of inter-State trade or commerce in the manner prescribed in rule 5, discovers any omission or wrong statement therein, he may furnish a revised return at any time before expiry of the time prescribed for submitting the return of next tax period. |
| Amendment of rule 8 | 4. | In the said rules in rule 8,- (a) for the existing sub-rule (1) set out in Column-I below, the sub rule as set out in column-II shall be substituted, namely:- | |
| | | Column-I | Column-II |
| | | Existing sub rule | Sub rule as hereby substituted |
| | | (1) A registered dealer, who wishes to obtain blank forms of declaration or certificate, referred to in rule 12 of the Central Rules, shall, apply to the Assessing Authority of the circle or Corporate Circle in which he is registered for the issue of such forms, The application shall be signed by any of the persons specified in clause (a) of sub-rule | (1) A registered dealer, who wishes to obtain blank forms of declaration or certificate, referred to in rule 12 of the Central Rules, shall, apply to the Assessing Authority of the circle or Corporate Circle in which he is registered for the issue of such forms. The application shall be signed by any of the persons specified in clause |

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| | | (1) of rule 3 of the Central Rules. | <p>(a) of sub-rule (1) of rule 3 of the Central Rules.</p> <p>Provided that the Commissioner may determine the procedure for on line downloading of any declaration or certificate prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 from the official website of the department.</p> |
| | | (b) in sub-rule (4), for the existing clause (a) set out in Column-I below, the clause as set out in column-II shall be substituted, namely:- | |
| | | Column-I | Column-II |
| | | Existing clause | Clause as hereby substituted |
| | | (a) No dealer shall give any declaration or certificate except on a form duly obtained by him in accordance with the provisions of this rule and not declared obsolete or invalid under sub-rule (14). | (a) No dealer shall give any declaration or certificate except on a form duly downloaded or obtained by him in accordance with the provisions of this rule and not declared obsolete or invalid under sub-rule (14). |
| | | (c) for the existing sub-rules (5), (6) and (7) set out in Column-I below, the sub rules as set out in column-II shall be substituted, namely:- | |
| | | Column-I | Column-II |
| | | Existing sub rules | Sub rules as hereby substituted |
| | | (5) Every form obtained by a dealer under sub-rule (1) and every form of declaration or certificate received by such dealer from another dealer or from a department of Government, shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or for the loss of Government revenue, if any, resulting directly or indirectly from such loss or theft. | (5) Every form downloaded or obtained by a dealer under sub-rule(1) and every form of declaration or certificate received by such dealer from another dealer or from a department of Government, shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or for the loss of Government revenue, if any, resulting directly or indirectly from such loss or theft. |
| | | (6) Every dealer shall maintain in a register in form IV or V, as the case may be, a correct and complete account of every kind of forms obtained by him under sub-rule (1) or furnished to him by another dealer under the rules of the appropriate Sate Government. | (6) Every dealer shall maintain in a register in form IV or V, as the case may be, a correct and complete account of every kind of forms downloaded or obtained by him under sub-rule(1) or furnished to him by another dealer under the rules of the appropriate Sate Government. |
| | | (7) If a blank form obtained by a dealer under sub-rule(1), or a duly completed form furnished to him by another dealer or by a department of Government is lost, destroyed or | (7) If a blank form downloaded or obtained by a dealer under sub-rule(1), or a duly completed form furnished to him by another dealer or by a department of |

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| | <p>stolen, whether such loss, destruction or theft occurs while it is in the custody of the dealer who obtained it under sub-rule (1) or to whom it was furnished by another dealer, or in the course of transit to another dealer or to the Assessing Authority, he shall report the fact to the Assessing Authority concerned immediately, make appropriate entries in the remarks column of the register in Form IV or V, as the case may be, and take such other steps to issue public notice of the loss, destruction or theft as the Assessing Authority may direct.</p> | <p>Government is lost, destroyed or stolen, whether such loss, destruction or theft occurs while it is in the custody of the dealer who obtained it under sub-rule (1) or to whom it was furnished by another dealer, or in the course of transit to another dealer or to the Assessing Authority, he shall report the fact to the Assessing Authority concerned immediately, make appropriate entries in the remarks column of the register in Form IV or V, as the case may be, and take such other steps to issue public notice of the loss, destruction or theft as the Assessing Authority may direct.</p> |
| | <p>(d) for the existing sub-rule (11) set out in Column-I below, the sub rule as set out in column-II shall be substituted, namely:-</p> | |
| | Column-I | Column-II |
| | Existing sub rule | Sub rule as hereby substituted |
| | <p>(11) No dealer who has obtained a form under sub-rule (1) shall transfer the same to any person except for the lawful purpose of section 6, section 6-A or section 8 of the Act.</p> | <p>(11) No dealer who has downloaded or obtained a form under sub-rule (1) shall transfer the same to any person except for the lawful purpose of section 6, section 6-A or section 8 of the Act.</p> |
| | <p>(e) for the existing sub-rule (17) set out in Column-I below, the sub rule as set out in column-II shall be substituted, namely:-</p> | |
| | Column-I | Column-II |
| | Existing sub rule | Sub rule as hereby substituted |
| | <p>(17) The Assessing authority shall obtain an account of the forms previously issued to a dealer before he orders the next issue of such forms under sub-rule (2). He may also, in his discretion, call for an examination of the counterfoils of the forms previously issued to the dealer and utilised by him.</p> | <p>(17) The Assessing authority shall obtain an account of the forms previously issued to a dealer or downloaded by the dealer before he orders the next issue of such forms under sub-rule (2). He may also, in his discretion, call for an examination of the counterfoils of the forms previously issued to or downloaded by the dealer and utilised by him.</p> |

By order,

 (Durga Shanker Mishra)
 Pramukh Sachiv