

## FORM 1

Form of return under rule 5 of the Central Sales Tax (Pondicherry)  
Rules, 1967, issued under section 13(3) and (4) of the Central  
Sales Tax Act, 1956 (Central Act 74 of 1956)

Return for the period from..... to.....  
Registration mark and No .....  
Name of the dealer.....  
Status .....  
(Whether individual, Hindu undivided family, association, club, firm, Company, guardian or trustee)  
Style of the business .....  
Description of the goods dealt in by the dealer.....

Rs. P.

1. Gross amount received or receivable by the dealer during the period in  
respect of sale of goods.

Deduct –

- (i) Sales of goods outside the State (as defined in section 4 of the Act)
- (ii) Sales of goods in course of export outside India (as defined in section 5 of the Act)
- (iii) Sales of goods in the course of import into India (as defined in section 5 of the Act)

2. Balance – Turnover on inter-State sales and sales within the Union Territory.

Deduct –

Turnover on sales within Union territory.

3. Balance – Turnover on inter-State sales.

Deduct –

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.

4. Balance - Total Turnover on inter-State sales.

Deduct –

- (a) Turnover on account of subsequent sales to registered dealers exempt under section 6(2) of the Act.
- (b) Balance – Turnover on account of sales taxable under the Act.

5. Goods wise break-up of above –

**A. Declared Goods :**

- (i) Sold to registered dealers on prescribed declaration (vide declaration attached.)
- (ii) Sold otherwise.
- (iii) Deduct amount repaid to purchasers in respect of goods returned by them according to Rule 11(2) of the Central Sales Tax (Registration and Turnover) Rules, 1957.

Deduct – (iii) from the sum of (i) & (ii)

(iv) Balance.

**B. Other Goods:**

- (i) Sold to registered dealers on prescribed declaration (vide declaration attached.)
- (ii) Sold otherwise.
- (iii) Deduct amount repaid to purchasers in respect of goods returned by them according to Rule 11(2) of the Central Sales Tax (Registration and Turnover) Rules, 1957.

Deduct – (iii) from the sum of (i) & (ii)

(iv) Balance.

6. (i) Taxable at..... per cent Rs... on which tax amounts to Rs...  
(ii)  
(iii)  
(iv)  
(v)  
(vi)

7. Total tax payable on Rs... amounts to Rs..... p.....

8. Tax paid, if any, by means of Treasury Challan/M.O. No..... dated.....

9. Balance due/excess paid, if any.

10. The amount or amounts collected by the dealer by way of tax under the Act.

1. I enclose with this return the original copy of each of the declarations received by me in respect of sales made to registered dealers, together with a signed list of such declarations.

2. I also enclose a statement giving particulars of sales covered by declaration forms and certificates already furnished with previous returns in this financial year.

3. I declare that the statements made and particulars furnished in and with this return are true and complete.

Place.....

Signature.....

Date.....

Status .....

**Annexure** : - (Statement referred to in paragraph 2)

- (1) Invoice No.
- (2) Name and registration No. of the purchaser.
- (3) Amount.
- (4) No. of relevant declaration forms and certificates.
- (5) Month in which furnished.

#### **Acknowledgment**

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

Place.....

Date.....

Receiving Officer