

SOME IMPORTANT FORMS PRESCRIBED UNDER THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957 AND THE CENTRAL SALES TAX (MIZORAM) RULES, 1991.

1. Central Sales Tax Act:

Form - 'A'

Form - 'G'

2. Mizoram Sales Tax Rules:

Form – I

Form – II

Form – III

Form – IV

Form – VI(a)

CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM 'A'

Application for Registration under Sec. 7(1)/(2) of the Central Sales-tax Act, 1956
(See Rule 3)

To,

The Commissioner of Tax,
Government of Mizoram, Aizawl.

I S/o on
behalf of the dealer carrying on the business known as within
the State of hereby apply for certificate of registration under
Section 7(1)&(2) of the Central Sales Tax Act, 1956, and give the following particulars for
the purpose:

1.	Name of the person deemed to be the manager in relation to the business of the dealer in the said State	
2.	Status or relationship of the person who makes this application (e.g., manager, partner, proprietor, director, officer-in-charge of the concerned business).	
3.	Name of the principal place of business in the said State and addressed thereof	
4.	Name(s) of the other place(s) in the said State in which business is carried on and address of every such place if any	
5.	Complete list of the warehouse in the said State in which the goods relating to the business are warehoused and address of every such warehouse	

6.	List of the place of business in each of the other state together with the address if every such place (if separate application for registration has been made or separate registration obtained under the Central Sales Tax Act, 1956, in respect of any such place of business particulars thereof should be given in detail)	
7.	The business is – (State her item(s) of business dealt with)	
	Wholly :-	
	Mainly :-	
	Partly :-	
	Partly :-	
	Partly :-	
8.	Particular relating to registration, licence, permission, etc. issued under any law for the time being in force, of the dealer.	
9.	We are members of	
10.	We keep our account in language and script

11. Name(s) and address(es) of the proprietor of the business/partners of the business, all persons having any interest in the business together with their age, father's name, etc.

Sl. No.	Name in full	Father's/Husband's name	Age	Extend of interest in the business
1	2	3	4	5

Present address	Permanent address	Signature	Signature and address of witness attesting signature in col. 8
6	7	8	9

12. Business in respect of which this application is made was first started on :

13. The first sale in the course of inter-State trade was effect on :

14. We observe the Calendar and for purposes of accounts our year runs from the English date day of (Indian date) day of to the (English/Indian date)
15. We make our accounts of sales to date at the end of every quarter half year/year.
16. The following goods or classes of goods are purchases by the dealer in the course of inter-State trade or commerce for :
 - (a) resale
 - (b) use in the manufacture or processing of goods for sale
 - (c) use in mining
 - (d) use in the generation of distribution of electricity or any other form of power
 - (e) use in the packing of goods for sale/resale
17. We manufacture, process, or extract in mining the following classes of goods, or generate or distribute the following form of powers, namely,
- 18.
19. The above statement are true to the best of my knowledge and belief.

Name of the applicant in full

Signature

Date

Status in relation to the dealer

ANNEXURE

Particulars of Non-Tribals Employed as Salesman/Manager, etc. by the Proprietor of the Firm

Location at

Name/Father's name	Age	Permanent Address	Designation such as salesman/representative/manager, etc.	No. & date of Inner Line Permit	REMARKS
1	2	3	4	5	6

True copy of valid Inner Line Permit with Government approval letter for engagement as Salesman/Manager, etc to the enclosed.

Certified that the above Statement are true to the best of my knowledge

Signature of Prop/Manager/Partner

FORM G

Form of Indemnity Bond
(See rules 12(2) and 12(9))

Know all men by these present that I S/o registered dealer under the Central Sales Tax Act, 1956 under Registration No. MIZ- dated in the State of /*We M/S/* a firm/ *a company registered under the laws of India and having its registered Office at registered dealers under the Central Sales Tax Act, 1956 under Registration No in the State of (Hereinafter called the Obligor) is/are held and firmly bound into the President of India/Governor of (hereinafter called the Government) in the sum of (in words)..... well and truly to be paid to the Government on demand and without demur for which payment to be well and truly made *I bind myself and my heirs, executors, administrators, legal representatives and assigns/*we bind ourselves our successors and assigns and the persons for the time being having control over our assets and affairs.

Signed thisday of two thousand and

Whereas sub-rule (2) of Rule 12 of the Central Sales Tax (Registrations and turnover) Rules, 1957 requires that in the event a blank or a duly completed form of declaration is lost while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer and as the case may be also a selling dealer each to furnish an indemnity bond to, in the case of purchasing dealer, the notified authority from whom the said form was obtained and in the case of a selling dealer, the notified authority of his State.

And whereas the obligor herein is such *purchasing dealer *selling dealer.

And whereas the obligor has lost the declaration in *Form – C/ *Form – F/ * the certificate in * Form EI/ *Form EII, bearing No. *which was blank/ *duly completed, and was issued to him by (name and designation of the authority) *which was issued to him by (name and designation of the authority)

..... * and sent to
 (selling dealer)/ *received by him
 from (name of the purchasing
 dealer) and sent to (notified
 authority of the selling dealer's State) in respect of the
 goods mentioned below (hereinafter referred to as the 'form').

Sl. No.	No. of Bill Invoice/Challan	Date	Description of goods	Quantity	Amount

Now the condition of the above written bond or obligation is such that the Obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government for the authority appointed for the purpose shall be final and binding on the Obligor) as a result of the misuse of the Form, pay to the Government on demand and without demur the said sum of Rs. (in figure) (Rupees) and shall otherwise indemnify and keep the Government harmless and indemnified against and from all liabilities incurred by the Government as a result of the misuse of such Form then the above written bond or obligation shall remain in full force, effect and virtue. The Obligor further undertake to mortgage/charge the properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum whenever, called upon to do so by the assessing authority.

SCHEDULE

(Give details of properties mortgage/charged)

AND THESE PRESENTS ALSO WITNESSETH THAT the liability of the Obligor hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government or by reason of any change in the constitution of the Obligor in cases where the Obligor is not an individual.

The Government agrees to bear the stamp duty, if any chargeable on these presents.

IN WITNESS WHEREOF the Obligor has set his hand/has caused these presents executed by its authorised representative on the day, month and year above written.

Signed by the above
name Obligor

In present of :

1.

2.

(Obligor's signature)

Accepted for any on behalf of the President of India/Governor of by name and designation of the Officer duly authorised in pursuance of Article 299(i) of the Constitution, to accept the bond for and on behalf of the President of India/Governor of in presence of.

1.

2.

Name and designation of the Officer.

* Strike out whichever not applicable.

CENTRAL SALES TAX (MIZORAM) RULES, 1991

FORM NO. – I

DEALER'S ACCOUNT
(See Rules 4(1))

Date	Name & Add. of the Consignor	Name & Add. of the Consignee	Name of Railway station, Steamer Ghat, Post office, Airport or any other transporter from where delivery will be taken	Designatio n	Description of consignments	Quantity & Weight	Consignors' Invoice No. & Date	Railway receipt or Bill of landing or Air note.	Remarks
1	2	3	4	5	6	7	8	9	10

CENTRAL SALES TAX (MIZORAM) RULES, 1991

FORM NO. – IV

RETURN OF TURNOVER

(See Rule 11)

Name of dealer

Address

Registration certificate no.

Return period

Sales prices and deductions	Goods taxable at the rate of paise in the rupee		Goods taxable at the rate of paise in the rupee		Goods taxable at the rate of..... paise in the rupee		Goods taxable at the rate of paise in the rupee		Goods taxable at the rate of..... paise in the rupee	
	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others	Sold to registered dealers	Sold to others

A. Aggregate of the sale prices in respect of goods sold in course or interstate trade or commerce :-

B. Less :-

(1) Sale prices of exempted goods

(2) Sale prices of goods returned on which tax has already been paid [Rule 12 (1) of the Central Sales Tax (Registration and Turnover) Rules, 1957,]

(3) Amount of any debt written off [Rule 12(2) of the Central Sales Tax (Registration and Turnover) Rules, 1957]

TOTAL of B

C. Turnover :-

(after deducting the total of B from A :

Tax payable on turnover

Total dues :

Tax paid into the Reserve Bank of India/Govt. Treasury at as per challan no.and date

The above statements are true to the best of my knowledge and belief.

Note :-

The return should be signed and verified in the manner prescribed in rule (3) of the Central Sales Tax (Registration and Turnover) Rules, 1957.

Signature and status of the persons signing the return.

CENTRAL SALES TAX (MIZORAM) RULES, 1991

FORM VI A

Form of Appeal
(See rules 13(2) (a))

To,

The
The day of 20

Date of order appealed against –
Name and designation of the Officer who passed the order :-

The Petitioner of of P.O.
District

Sheweth as follows :-

1. Your petitioner had applied to the Superintendent of Taxes on for registration under Section 7 of the Central Sales Tax Act, 1956 and the authority under sub-section (2A) of Section 7 of the Said Act, by means of an order dated demanded from the petitioner security to the extent of Rs. before issue of a certificate or registration.

Your petitioner is registered under Section 7 of the Central Sales Tax, 1956 with the Superintendent of Taxes and holds registration certificate No. date issued by the said authority who has now demanded under sub-section (3A) of Section 7 of the said Act, security/additional security to the extent of Rs. by means of an order, dated (Your petitioner had earlier furnished security to the extent of Rs by means of)

Your petitioner had in pursuance of an order, dated passed by the Superintendent of Taxes under sub-section (3A) of Section 7 of the Central Sales Tax Act, 1956 furnished security to the extent of Rs. by means of

The said authority, by means of an order, dated has under sub-section (3D) of Section 7 of the Said Act forfeited the entire amount of the said security/part of the said security to the extent of Rs

Your petitioner had applied to the said authority an for refund under sub-section (3) of Section 7 of the said Act of the entire amount of security/part

of the security to the extent of Rs. as the same is not required for the purposes of the said Act on the following grounds :-

(Entered here the grounds on which the security is not required for the purposes of the Act).

The said authority has by means of an order, dated under sub-section (3) of Section 7 of the said Act, refused refund of the entire amount of security/part of the security to the extent of Rs.

2. Your petitioner's turnover, according to the provisions of the Central Sales Tax Act, 1956 for the year were as under.

Turnover of goods Taxable at the rate of paise in the rupee paise in the rupee Sold to the registered dealers or Government department sold to others

3. Such turnover was the whole turnover of your petitioner during the period. Your petitioner had no other turnover taxable under the Central Sales Tax Act, 1956 during the said period.
4. The amount of tax payable by your petitioner under the Central Sales Tax Act, 1956, on the basis of the information furnished in paragraphs 3 and 4 above, in respect of the year was Rs. is estimated at Rs
5. The order, dated passed by the Superintendent of Taxes under sub-section (3A) of Section 7 is not justified for reasons stated below :

(Enter here the grounds of the appeal)

6. Your petitioner, therefore, prays that the said order may be set aside/annulled/remanded and that no security/additional security be demanded from the petitioner/the security paid may not be forfeited/refund of the security paid may be allowed to the extent of Rs.
7. The security/additional security demanded by means of the order, dated mentioned in paragraph 9 above, has been furnished by means of
8. A certified copy of the order appealed against is attached hereto.

I, the petitioner named above, do hereby certify that what is stated herein is true to the best of my information and belief.

Date

Signature fo the petitioner.