

# The Central Sales Tax (Goa, Daman and Diu) Rules, 1973

[ As Amended up to date ]

## Short title, application and commencement.

1. (1) These rules may be called the Central Sales Tax (Goa, Daman and Diu) Rules, 1973.
- (2) They shall apply to the Union territory of Goa, Daman and Diu.
- (3) They shall come into force with effect from 1-4-1973.

## Definitions.

2. In these rules, unless there is anything repugnant in the subject or context, —
  - (a) The 'Act' means the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
  - (b) 'Central Rules' means the Central Sales Tax (Registration and Turnover) Rules, 1957;
  - (c) 'Commissioner of Sales Tax' means the officer appointed by that designation as per provision of section 3 of the Goa, Daman and Diu Sales Tax Act, 1964;
  - (d) 'Form', except Form 1, Form 2, Form 3, Form 4, Form 5, Form 6, Form 7, Form 8, Form 9 and Form 10, which are appended to these rules, means a form appended to the Central Rules;
  - (e) 'Appropriate Taxation Officer' means:
    - (i) in relation to any particular dealer, or a person

to whom the goods are being transferred, the Sales Tax Officer or Asstt. Sales Tax Officer within whose jurisdiction the place of business of such dealer or transferee of goods is situated ;

(ii) in relation to a dealer or a person to whom the goods are being transferred, having more than one place of business in the Union Territory of Goa, Daman and Diu, the Sales Tax Officer or the Asstt. Sales Tax Officer within whose jurisdiction the head office of such business is situated ;

(iii) in relation to a dealer, or a person to whom the goods are being transferred, and who has no place of business in the Union Territory of Goa, Daman and Diu, but sells goods from the Territory or whom the goods are despatched in the Territory, the Sales Tax Officer specifically nominated by the Commissioner of Sales Tax for ex-Territory dealers under the Goa, Daman and Diu Sales Tax Rules, 1964.

*Explanation:*— The word 'jurisdiction' appearing in the above clauses will have the same meaning as it is assigned to the said word in rule 60 of the Goa, Daman and Diu Sales Tax Rules, 1964.

#### **Accounts.**

3. (1) Every dealer registered under the Act shall keep and maintain a true and correct account of his purchases and sales in the course of inter-state trade or commerce showing the following particulars in respect of each transaction, namely :

(a) the name and address of the purchaser or the seller, as the case may be ;

(b) the description and quantity or weight of the goods ;



- (c) the value of each transaction ;
- (d) the amount of central sales tax collected, if any ;
- (e) the names of the despatching and the receiving railway or steamer stations, or the air booking offices or sea-ports or offices of the road transport ;
- (f) the number of the railway receipt or bill of lading or air consignment note or road transport way bill, invoice number with date/or sales bill number with date ; and
- (g) serial number of the prescribed declaration form/ certificate concerning the purchase or sale, as the case may be ;
- (h) any other information which has a bearing on the liability of the transaction to tax under the Act.

(2) Accounts as referred to in sub-rule (1) above shall be maintained, as far as they are applicable, by every person in respect of any goods the movement of which from one State to another is claimed to be occasioned by reason of transfer of such goods by him to any other place of his business or to his agent, or principal, as the case may be, and not by reason of sale. Similar account shall be maintained by him in respect of goods received on transfer. The reference contained in the said sub-rule (1) to the name and address of the purchaser or of the seller shall be construed as reference to the name and address of the consignor or consignee, as the case may be.

(3) If the Appropriate Taxation Officer considers that the accounts maintained are not sufficiently clear and intelligible to enable him to make a proper check of the returns filed by the dealer, or of the goods received or despatched by a person, he may require such dealer or person, as the case may be, by a notice in writing,

to keep such accounts or registers in such manner as he may consider necessary.

**Returns.**

4. Every dealer registered under the Act shall submit returns of sales made in the course of inter-state trade or commerce in Form I, in the manner as returns of sales are furnished by a registered dealer under the provisions of the Goa, Daman and Diu Sales Tax Act, 1964, and rules made thereunder, as far as they are applicable.

**Authority from whom declarations Form 'C' may be obtained, the use, custody and maintenance of records of such Forms, etc.**

5. (1) A declaration referred to in clause (a) of sub-section (4) of section 8 of the Act shall not be given or accepted by a dealer except in Form 'C', referred to in sub-rule (1) of rule 12 of Central Rules, which is not declared obsolete and invalid. Such Forms shall be obtained by the dealer from the Appropriate Taxation Officer on application.

- (2) The Appropriate Taxation Officer shall grant to the dealer applying under sub-rule (1) such number of blank forms as appears to him to be reasonable:

<sup>1</sup> Provided that a fee of rupees twelve shall be payable for each book of 25 forms or a part thereof, and such fee shall be paid in court-fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the forms granted by the Appropriate Taxation Officer.

- (3) Before a purchasing dealer furnishes a declaration in form 'C' to a selling dealer, he shall fill in all required particulars in that Form, and shall also affix his signature in the space provided in the Form for

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<sup>1</sup> Amended by 6th Amendment Rules 1982 w. e. f. 1-7-1982



this purpose. Thereafter, the purchasing dealer shall make over the two portions thereof marked 'Original' and 'Duplicate' to the selling dealer and retain the counterfoil which should be maintained for a period of five years or such further period as may be prescribed by the Commissioner of Sales Tax.

- (4) A registered dealer who claims the concessional rate of tax in respect of sales made to another registered dealer shall, in respect of such claims, attach to his return in Form I the list of such sales giving their particulars namely, the serial number and date of the bill/cash-memo, the name and address of the purchaser, amount of sale-price, amount of central sales tax collected, if any, and reference to the serial number of the declaration form 'C', obtained, if any, from the purchaser, in respect of sales made to him by the time the return is furnished.
- (5) For the purposes of sub-sections (1) and (4) of section 8 of the Act, the selling dealer, to whom the two portions of the Form of declaration 'C' are made over by the purchasing dealer under sub-rule (3), shall furnish the portion marked 'original' of the declaration to the Appropriate Taxation Officer upto the time of assessment by such officer. The same officer may, at his discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked 'Duplicate'.
- (6) No dealer, to whom a declaration in Form 'C' is issued by the Appropriate Taxation Officer, shall transfer the same to another person, except for the purpose of sub-section (4) of section 8 of the Act.
- (7) Every declaration in Form 'C' obtained from the Appropriate Taxation Officer by a registered dealer shall be kept by him in his safe custody and he

shall be personally responsible for the loss, destruction or theft of any such Form, or the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

- (8) Every registered dealer to whom any declaration in Form 'C' is issued by the Appropriate Taxation Officer shall maintain, in a register in Form 2 appended to these rules, a true and complete account of every such Form received from the said Officer. If any such Form is lost, destroyed, or stolen, the dealer shall report the fact to the said Officer, immediately, shall make appropriate entries in the remarks column of the register in Form 2, and take such other steps to issue public notice of the loss, destruction or theft, as the said Officer may direct. The said register in Form 2 shall be produced for verification as and when required by the Appropriate Taxation Officer.
- (9) Any unused declarations in Form 'C' remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Appropriate Taxation Officer, within seven days of the date of communication to him of the order of cancellation, if such Forms had not been surrendered earlier along with the application for cancellation of registration. Such Forms on their receipt shall be marked 'cancelled' after the issue of the order of cancellation of registration.
- (10) A declaration in Form 'C' in respect of which a report has been received by the Appropriate Taxation Officer under sub-rule (8) shall not be valid for the purpose of sub-rule (4).
- (11) The Commissioner of Sales Tax shall, from time to time, publish in the Official Gazette the particulars of the declaration in Form 'C' in respect of which a report is received under sub-rule (8).



- (12) The Commissioner of Sales Tax may, by notification, declare that declarations in Form 'C' of a particular series, design or colour shall be deemed as obsolete and invalid, with effect from such date as may be specified in the notification issued and published in the Official Gazette.
- (13) When a notification declaring Forms 'C' of a particular series, design or colour, obsolete and invalid, is published under sub-rule (12), all registered dealers shall forthwith surrender, within thirty days from the date of publication of the notification, to the Appropriate Taxation Officer all unused Forms 'C' of that series, design or colour which may be in their possession, and obtain in exchange such new Forms as may be substituted for the forms declared obsolete and invalid:

Provided that new Forms 'C' shall not be issued to the registered dealer until he has rendered account of the old Forms lying with him and returned the balance, if any, to the Appropriate Taxation Officer.

**Use, custody and maintenance, etc. of records of certificates in Form 'D'.**

6. (1) A dealer who wishes to pay tax at a concessional rate under clause (a) of sub-section (1) of section 8 of the Act, in respect of his sales to the Government not being a registered dealer, shall not accept a certificate referred to in clause (b) of sub-section (4) of section 8, except in Form 'D' referred to in sub-rule (1) of rule 12 of Central Rules.
- (2) Before the purchasing Government furnishes a certificate in Form 'D' to a selling dealer under sub-rule (1), all the particulars in the form of certificate shall be filled in, sealed and signed by the officer duly authorised by the Government in this behalf under

