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புதுச்சேரி மாநில அரசிதழ்

La Gazette de L' État de Poudouchéry

The Gazette of Puducherry

PART - II

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No.	13	Poudouchéry	Jeudi	28	Avril	2011
No.		Puducherry	Thursday	28th	April	2011

(8 Vaisakha 1933)

GOVERNMENT OF PUDUCHERRY

FINANCE DEPARTMENT

(G.O. Ms. No. 23, dated 26th April 2011)

NOTIFICATION

In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) read with the notification No. S.O. 1141, dated 28th March 1967 of the Government of India, Ministry of Home Affairs, New Delhi, the Lieutenant-Governor, Puducherry hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Central Sales Tax (Puducherry) Amendment Rules, 2011.

(2) They shall apply to the whole of the Union territory of Puducherry.

(3) They shall come into force with effect from the 1st day of April 2011.

2. *Amendment of Form.*— In the Central Sales Tax (Puducherry) Rules. 1967, for the Form-I, the following Form shall be substituted, namely:—

"FORM - 1

[*See* rule 5(1)]

MONTHLY CST RETURN

TIN (Tax payer Identification Number)										

Acknowledgment Number (For office use)										

Period From	D	D	M	M	Y	Y	Y	Y	TO	D	D	M	M	Y	Y	Y	Y

Name of dealer :

Address :

If it is a revised return tick here

To

The Assessing Authority
Officer Code : ....

	Sales turnover	Tax rate	Tax due
I. Exempted sales :			
(a) Direct exports under section 5(1)			
(b) High sea sales under section 5(2)			
(c) Penultimate exports under section 5(3) against Form H.			
(d) Aviation Turbine Fuel sold to designated Indian carrier under section 5(5).			
(e) Stock transfer / Consignment transfer under section 6-A against Form F.			
(f) Transit sales under section 6(2) against Form E-I/E-II.			
(g) Sale to Foreign diplomats/ Consulate / United Nations under section 6(3) against Form J.			
(h) Sale to special economic zone under section 8(6) with Form I.			
(i) Goods generally exempted under section 8(2)			
(j) Goods exempted under section 8(5).			
II. Taxable sales :			
(a) Sale to registered dealer under section 8(1) against Form C.			
(b) Sale to unregistered dealer including Government Department under section 8(2).			
(c) Sale of goods at concessional rate under section 8(5) with Form C.			
(d) Others (specify).			

	Sales Turnover	Tax rate	Tax due
III Total sales (complete the Annexure-I) :			
IV Penalty :			
(a) Interest under section 24A and 37(4) of the PVAT Act, 2007 r/w 9(2) of CST Act, 1956.			
(b) Others (specify)			
V Total due :			
VI Amount actually collected by way of tax :			
VII Adjustments:			
Deduct:			
(a) Advance tax			
(b) Refund			
(c) Input tax credit available in Row R.24 of Form I of PVAT Rules, 2007.			
VIII Net tax payable :			
IX Payment details :	Date	Bank	Amount
Cheque/D.D. No.			

DECLARATION

1. I/We declare that the information furnished in the return and in Annexure-I are true and complete to the best of my/our knowledge and belief.

2. I/We declare that I/we am/are authorised by proprietor/deed of partnership/resolution of the Board of Directors of the company to sign the return.

Place : Signature :

Date : Name :
Status and relationship
to the dealer :

Note: Row II (a), (b), (c) and (d) may be arrived after taking into account of the goods returned within six months as provided under section 8A(l)(b) and after deducting the cost of freight or delivery or cost of installation in cases where such cost is specifically charged.

ANNEXURE -1

(To be attached with the return)

TIN (Tax payer Identification Number)										

Sl. No. (1)	Description of goods (2)	HSN Code (3)	Turnover (4)	Rate of Tax (5)	Tax (6)	Category* (7)
	Total					

* EXP - Direct export under section 5(1).

PXP - Penultimate exports under section 5(3) (Form H).

STO - Stock transfer/Consignment transfer under section 6-A (Form F).

SFC - Sales to Foreign diplomats / Consulate / UN under section 6(3) (Form J).

EXG - Generally exempted goods under section 8(2).

SRD - Sales to registered dealer under section 8(1) against Form C.

CRS - Concessional rate sales under section 8(5) with Form C.

HSS - High sea sales under section 5(2).

ATF - Aviation Turbine Fuel sold to designated Indian carrier under section 5(5).

TRS - Transit sales under section 6(2) against Form E-I/E-II.

SEZ - Sale to special economic zone under section 8(6) with Form I

EXN - Exempted by notification under section 8(5) with Form C

URD - Sales to unregistered dealer under section 8(2).

OTH - Others

Place : Signature :

Date : Name :

Status and relationship to the dealer :".

(By order of the Lieutenant-Governor)

R. CHANDRAMOHAN, I.A.S.
Chief Secretary to Government.

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