

ARUNACHAL PRADESH GOOD TAX RULES, 2005

The Arunachal Pradesh EXTRAORDINARY PUBLISHED BY AUTHORITY Gazette No. 147, vol. XIII, No. TAX-96/05-06 — Naharlagun, Tuesday, March 29, 2005, Chaitra 8, GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX & EXCISE ITANAGAR NOTIFICATION ARUNACHAL PRADESH GOODS TAX RULES, 2005 The 18th March, 2005 1927 (Saka) . In exercise of the powers conferred by sub-section(1) of Section 103 of the Arunachal Pradesh Goods Tax Act, 2005 (Act No. 3 of 2005), the Government of Arunachal Pradesh hereby makes the following rules namely :-

CHAITER-I. PRELIMINARY

I. Short title, extent and commencement : (1) These rules may be called the Arunachal Pradesh Goods Tax Rules, 2005. (2) They shall come into force on the same date as the government has appointed under sub-section (3) of Section I of the Arunachal Pradesh Goods Tax Act 2005 (3 of 2005):

2. Definitions : (1) (2) (3) In these Rules, unless the context otherwise requires — (a) (b) (c) (d) (e) (f) (g) (h) "Act" means the Arunachal Pradesh Goods Tax Act, 2005. a "section" or "sub-section" means a section or sub-section of the Act; and a "Schedule" means a Schedule to the Act. Words importing the masculine gender shall include the feminine gender; Words in singular shall include their plural and vice versa; Expressions referring to "writing" shall include printing, typing, lithography, photography and other methods or representing or reproducing words in a visible form; With reference to a person who is unable to sign his name, the words "signature" shall include his "thumb impression" or other mark duly attested to signify his signature. Signature shall include digital signature. the service of a notice or other document in the "prescribed manner" means service in the manner provided in rule 76. The words and expressions defined in the Act and used but not defined in the Rules have the same meaning as assigned to them in the Act. In these Rules, unless the context otherwise indicates — (a) (b) (c) "address for service" means the address determined in accordance with rule 28 "authorised bank" means a bank listed in the Annexure 2. "quarter" means the periods of three months — January I to March 31; April I to June 30; July I to September 30; or October I to December 31

3. Prescribed definitions: For the purposes of section 2 , (1) (2) (3) the services referred to in sub-section (f)(i) of section 2 are the services listed in Annexure 5.the activities referred to in sub-section (I)(ii) of section 2 are the activities listed in Annexure 6. "adequate proof" shall be the form of proof set out in Annexure 7. 2 The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 6. Annual Reconciliation Statement. (1) In addition to the returns required under rule 5, every dealer shall also furnish an Annual Reconciliation 7. Statement within 6 months from the end of that year, in the



Form -I. (2) Any dealer required to furnish an Annual Reconciliation Statement under sub-rule (1) shall also furnish along with such statement : (a) all declaration forms, certificates, and such other evidence on which the dealer has relied in preparing his returns filed during the year in support of an exemption from or a lower rate of tax under the Act, and (b) such other particulars, documents and statements as may be prescribed. Assessments. (1) Notwithstanding section 32 of the Arunachal Pradesh Goods Tax Act, 2005 the returns FF-OI furnished by a dealer during a year under rule 5 shall not give rise to an assessment of tax for the year or for any tax period. (2) The dealer's tax for the year shall be assessed as— (a) the amounts shown on the returns FF-01 furnished by a dealer during a year as the amounts of tax owed for the tax period; increased by- (b) where- 0) deductions, exemptions, concessions, rebates or lower rates of tax have been claimed by the dealer in the returns furnished during a year, and (ii) supporting declarations forms, certificates, or evidence required under the Act have not been furnished along with the statement required under rule 6, the amount that would be payable if the dealer were not entitled to any deductions, exemptions, concessions, rebates or lower rate of tax under the Act (in this rule called "the deficiency") (3) The assessment under sub-rule (2)- (a) is taken to have been made by the Commissioner on the day on which the Statement under rule 6 is furnished. (b) Is deemed to be a notice of the assessment under the hand of the Commissioner, Commissioner is deemed to have made the assessment. Explanation: The assessed amount shall be due notwithstanding the fact that the dealer may have been prevented from producing such declarations, certificates, or evidence in support of his claim. (4) The dealer shall be liable to pay interest on the deficiency from the day that the deficiency (or part of it) would have been payable had the dealer not claimed the deduction, exemption, concession, rebate or lower rate of tax in the return FF-O I furnished during the year, until the date of payment of the deficiency. (5) Notwithstanding anything else in the provisions of the Act or the Rules framed thereunder, or the provisions of the Arunachal Pradesh goods Tax Act, 2005 or the Rules framed there under, the assessment occurring under sub-rule (2) shall not give rise to any penalty merely for failure to pay the deficiency or any part of it with the returns furnished during the year. (6) The Commissioner shall issue to the dealer a receipt in the following form acknowledging the receipt of the Statement under rule 6, accompanied by the relevant part of the receipted Treasury challan and other relevant statutory declaration forms or certificates. The responsibility to issue such receipts and of receiving returns shall always remain that of the Commissioner. FORM OF ACKNOWLEDGEMENT RECEIPT Book No. Serial No. Received from M/s..... . Dated the- (Registration Certificate No....)an Annual Reconciliation Statement along with relevant statutory form or declarations and receipted treasury challan showing the deposit of Rs.... for the year ending.... Signature of Commissioner/person authorized Ward No.... The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 3 8. Authority from which Declaration Form 'C' may be obtained, use custody and maintenance or records of such forms and matters incidental thereto. (I) A registered dealer, who wishes to purchase goods from another such dealer, on payment of tax at the rate applicable under the Act, to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealer's certificate of registration, shall obtain from the Commissioner the blank Declaration Form, that is to say Form 'C' referred to in rule 12 of the Central rules, for furnishing it to the selling dealer. Before furnishing the Declaration Form to the selling dealer, the purchasing dealer, or any person authorized by him in this behalf, shall fill in all required particulars in the Declaration Form, and shall also affix his usual signature in the space provided in the form for this purpose. Thereafter, the counterfoil of the Declaration Form shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be handed over by him to the selling dealer. PROVIDED that the counterfoils of the Declaration Forms should be maintained by the dealer for a period of five years or such further period as may be prescribed by the Commissioner. (2) For obtaining a blank Declaration Form 'C' referred to in sub-rule (1) from the Commissioner, a registered dealer: (1) shall submit a Requisition Account of Statutory Forms in Form '2A' together with his last return in each Assessment year; and (2) shall apply for issue of Forms to the Commissioner in Form '2C' whenever such forms are required and shall affix court fee stamp at the rate of 50 paise per Form on the application. (3) If the applicant for Declaration Forms has, at the time of making the applications, failed to comply with an order demanding security from him under sub-section (3A) of section 7 of the Act the Commissioner shall reject the application. (4) If the applicant for Declaration Form 'C' has at the time of making the application: (iv) (v) defaulted in furnishing any return or returns in accordance with the provisions of law or in payment of tax due according to such return;

defaulted in making the payment of the amount of tax assessed or the penalty imposed by the Commissioner and in respect of which no orders for installment/stay have been obtained from the competent authority under the provision of law; not filed proper Requisition Account of the Declaration Forms required by him; not filed proper utilization account in form '2B' of forms issued to him in advance together with the returns

for the period during which the Forms were utilized; or some adverse material has been found by the commissioner suggesting any concealment of sale or purchase or furnishing inaccurate particulars in the returns; the Commissioner shall, after affording the applicant an opportunity of being heard, withhold, for reasons to be recorded in writing, issue of Declaration Form 'C' to him, and shall make a report to the Commissioner, in cases where such withholding is made by a person so authorized by the Commissioner, about such withholding within a period of three days from the date of his order. PROVIDED that the Commissioner may instead of withholding Declaration Form 'C' to the applicant, issue such forms in such numbers and subject to such conditions and restrictions, as he may consider necessary. PROVIDED further that notwithstanding the provisions of any other rule the issue of Declaration Form 'C' to a dealer to whom a Certificate of registration under the Act has been granted for the first time, shall be withheld by the Commissioner, until such time as all the returns for the return period commencing from the date of validity of the Certificate of registration are furnished and tax due according to such returns is paid by him.

PROVIDED further that the Commissioner, subject to such conditions and restrictions, as may be required, issue to the applicant Declaration Forms for which Requisition Account in Form '2A' cannot practically be

filed. 4 (5) (6) (7) (8) (9) (10) (11) (12) (13) The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 A dealer who claims to have made a sale to a registered dealer shall furnish to the Commissioner the portion marked "Original" of the Declaration Form 'C' received by him from the purchasing dealer and shall also produce for inspection, the portion of the Declaration Form marked "Duplicate", if required to do so by the Commissioner. No purchasing dealer shall give, nor shall a selling dealer accept, any Declaration Form except in a Form obtained by the purchasing dealer on application, from the Commissioner and not declared obsolete and invalid by the Commissioner under the provisions of sub-rule (13). Every

Declaration Form obtained from the Commissioner by a registered dealer 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 the loss or Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft. Every registered dealer to whom any Declaration Form is issued by the Commissioner shall maintain, in a register in Form '2', a true and complete account of every such Form received from the Commissioner.

If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the Commissioner 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 Commissioner may direct.

Any unused Declaration Forms remaining in stock with a registered dealer on the cancellation of his Certificate of registration shall be surrendered to the Commissioner. No registered dealer to whom a Declaration Form is issued by the Commissioner shall, either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1). A Declaration Form in respect of which a report has been received by the Commissioner under sub-rule (8) shall not be valid for the purpose of sub-rule (1). The Commissioner shall from time to time publish in the Official Gazette the particulars of the Declaration Forms in respect of which a report has been received under sub-rule (8). The Commissioner may, by notification, declare that Declaration Forms of particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.

When a notification, declaring Forms of a particular series, design or colour obsolete and invalid, is published under sub-rule (13), all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Commissioner all unused Forms of that series design or colour which may be in their possession and shall be issued in exchange for the Forms so surrendered, such new Forms as may be substituted for the Forms declared obsolete and invalid.

PROVIDED that new Forms shall not be issued to a dealer until he has accounted for the old Forms lying with him and returned the balance, if any, in his hand to the Commissioner

9. Use, custody and maintenance, etc., of records of certificates in Form 'D' (1) An authorized officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods, on behalf of the Government registered, from a dealer shall furnish a certificate in Form 'D' referred to in sub-rule (1) of Rule 12 of the Central Rules. (2)(a) Before furnishing such certificate, the authorized officer of the Government shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and hand over the other two portions in the certificate marked "Original" and "Duplicate" to the selling dealer. (b) The counterfoil of the certificate in Form 'D' shall be maintained by the authorized officer of (3) the Government for a period of five years or such further period as may be specified by the Commissioner. A dealer who claims to have made a sale to the Government (other than the Government registered as a dealer under the Act) shall, in respect of such claim, furnish to Commissioner up to the time of assessment the portion marked "Original" of the certificate in



Form VD' The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 5 received by him from the authorized officer of the Government and shall also produce for inspection the portion of the certificate marked "Duplicate" if required to do so by the Commissioner. Explanation- In this rule 'authorized officer of the Government' means an officer authorized under clause (b) of sub-section (4) of section 8 of the Act

10. Use, custody, maintenance, etc., of records of certificates in Forms 'E-I' and 'E-II'. (1) (2) (3) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of section 6 of the Act shall obtain from the registered dealer from whom he purchased the goods, a certificate in Form 'E-I' or Form 'E-II', referred to in sub-rule (2) of rule 12 of the Central Rules, for use in the manner specified in sub-rule (2). PROVIDED that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000. Form 'E-I' shall be used in respect of sales for which the exemption is claimed where such sale follows immediately the first sale and Form 'E-II' shall be used in respect of all subsequent sales. For the purposes of sub-rule (1), a registered dealer shall obtain from the Commissioner Form 'E-I' or Form 'E-II', as the case may be, to the extent required by him and shall maintain in a register in Form '3', a true and complete account of every such certificate received from the Commissioner. (4)(a) Before furnishing the certificate referred to the registered purchasing dealer, (b) (5) (6) (7) the registered selling dealer or any person authorized by him in this behalf shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions in the certificate marked "Original" and "Duplicate" to the registered purchasing dealer. The counterfoil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the Commissioner. A registered dealer who claims that his subsequent sale to another registered dealer or to the Government is exempt from tax under sub-section (2) of section 6 of the Act shall in respect of such claim, furnish to the Commissioner the portion marked "Original" of the certificate in Form 'E-I' and 'E-II', as the case may be, received by him from the registered dealer from whom he made the purchase along with the declaration in Form 'C', if any received by him from the registered dealer to whom he made the subsequent sale. If such sale is to the Government, he shall furnish to the Commissioner a certificate in Form 'D'. He shall also produce for inspection the portion of the aforesaid Declaration and certificate marked "Duplicate", if required to do so by the Commissioner. No registered dealer shall give nor shall a registered dealer accept any certificate in form 'E-I' or 'E-II' except in a form obtained on application from the Commissioner and not declared obsolete and invalid by the Commissioner. The provisions of sub-rules (2) to (4) of Rule 8 in relation to Declaration Form 'C' referred to therein shall also apply to certificates in Form 'E-I' and 'E-II', with such changes as circumstances may require

11. Authority from whom Declaration Form 'F' may be obtained, used and maintenance of record of such Forms and matters incidental thereto.(1) (2) (3) A registered dealer who intends to issue a

Declaration in Form 'F' referred to in sub-rule (5) of rule 12 of the Central Rules, for the purpose of section 6A of the Act shall obtain the same from the Commissioner to the extent required by him on payment at the rate of 48 paise per Form and such payment shall be made in the form of coupon-fee stamps. PROVIDED that no form shall be issued to a dealer until he has rendered complete and satisfactory account of Forms, if any,

issued to him on any earlier occasion. The provision of sub-rules (2) to (4) of Rule 8 in relation to

Declaration Form 'C' referred to therein shall also apply to certificate in Form 'F', with such change, as circumstances required. Before furnishing the Declaration in form 'F' he shall fill in all the particulars in the form and affix his usual signature in the space provided and retain the counterfoil and issue the copies 6

(4) (5) (6) (7) (8) (9) (10) (11) The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 marked "Original" and "Duplicate". The counterfoil of the declaration form shall be preserved by him for a period of five years of such further period as may be prescribed by the Commissioner. Every Declaration Form obtained from the Commissioner by a registered dealer 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 Government revenue if any, resulting directly or indirectly from such loss, destruction or theft. Every registered dealer to whom any

Declaration



Form is issued by the Commissioner shall maintain, in a register in Form '5', a true and complete account of such forms received from the Commissioner. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the Commissioner immediately and shall make appropriate entries in the remarks column of the register in Form '5' and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct. Any unused Declaration Forms remaining in stock with a registered dealer on the cancellation of this Certificate of registration shall be surrendered to the Commissioner. No registered dealer to whom a Declaration Form has been issued by the Commissioner shall either directly or through any other person, transfer the same to another person except for the lawful purpose of sub-rule (1). A Declaration Form in respect of which a report has been received by the Commissioner under sub-rule (5) shall not be valid for the purpose of sub-rule (1). The Commissioner shall, from time to time, publish in the Official Gazette the particulars of the Declaration Forms in respect of which a report is received under sub-rule (5). The Commissioner, by notification, may declare that Declaration Forms of particular series, design or colour be deemed as obsolete and invalid with effect from such date as may be specified in the notification. When a notification, declaring Forms of a particular series, design or colour obsolete and invalid, is published under sub-rule (10), all registered dealers shall, on or before the date with effect from which the Forms are so declared obsolete and invalid, surrender to the Commissioner all unused forms 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 shall not be issued to a dealer until he has accounted for the old Forms lying with him and returned the balance, if any, in his hand to the Commissioner. (12) Where any dealer issues a Declaration in form 'F' for the purpose of section 6A of the Act, he shall maintain a Register in Form '6' recording therein the true and correct particulars in respect of the goods covered by the Declaration in form 'F'. He shall produce this Register for inspection before the Commissioner and shall furnish such other particulars as may be required by him. He will furnish copies of entries of this Register and such other particulars relating to the entries made therein as may be required by the Commissioner.

12. Burden of proof, etc in case of transfer of goods claimed otherwise than by way of sale and matters incidental thereto.

(1) (2) (3) Where any dealer transfers any goods from the State of Arunachal Pradesh to any other State and claims that he is not liable to pay tax under the Act in respect of such goods on any of the grounds other than those mentioned in section 6A of the Act, such dealer (hereinafter referred to in this rule as the "transferor") shall maintain in a Register in Form '7', a true and complete account thereof. He shall produce this Register for inspection before the Commissioner and shall furnish such other particulars as may be required by him. He shall also furnish copies of entries of this Register and such other particulars relating to the entries made therein as may be required by the Commissioner. The transferor shall furnish to the Commissioner the portion marked "Original" of the declaration in Form 'F' referred to in sub-rule (5) of Rule 12 of the Central Rules and shall also produce for inspection the portion marked "Duplicate" if so required by the Commissioner. The transferor shall furnish such other particulars and produce such other accounts, documents and evidence, as the Commissioner may consider necessary for his satisfaction about the genuineness of the claim. In case of the transfer of goods made by the transferor to his The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 7 (i) (ii) (iv) (v) (vi) agent in another state, the Commissioner may require him to produce and supply copies of any or all of the following particulars namely. the name and full address of the agent to whom goods were transferred; written contract, if any, entered into between him and his agent; copies of the bills issued by the agent to the purchaser in other State; Account rendered by the agent to him from time to time showing the gross amount of the sale, deduction of account of commission by such agent; Ledger extract of the agent maintained for the principal duly signed by such agent; and Date and mode of remittance of the amount to him; 13. Maintenance, production, inspection, etc. of accounts, entry into premises, etc. Subject to these Rules and the Central Rules, the provisions of the Arunachal Pradesh Goods Tax Act, 2005 and the Rules made thereunder shall apply mutatis mutandis to the publication of lists of registered dealers, the maintenance, production and inspection of accounts, the entry and search of premises, the furnishing of information relating to the business of a dealer and any other matter specified in sub-section (4) of section 13 of the Act

14. Offences. A breach of these Rules including any provision of the Arunachal Pradesh Goods Tax Act, 2005 and the Rules made thereunder, which have been made applicable by Rule 13, shall be punishable

with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues

15. Declaration for goods sold locally that have been imported into Arunachal Pradesh and already subjected to tax under the Act. A dealer who sells locally goods which were imported by him from places outside the State of Arunachal Pradesh and which at the time of their import into the said State have already been subjected to a tax under the Act shall, on demand furnish to the local purchasing dealer a declaration in the following form to enable the latter to claim assessment at concessional rate in respect of the sale of such goods made by him in the course of inter-state trade and commerce to dealers registered under the Act having his/their place of business outside the State of Arunachal Pradesh. **DECLARATION** Certified that the goods mentioned in Case Memo/Bill No..... ..dated.. are being sold in the same form and Identity in which they were imported and that they have already been subjected to tax under the Central Sales tax Act, 1956. in respect of any sales in the course of inter-state trade or commerce which resulted in the import of the goods into the State of Arunachal Pradesh. Registration Certificate No. ...Dated.



16. Maintenance of particulars of inter-state sales. Every registered dealer shall maintain a register in Form '4' in respect of inter-state sales effected by him and shall exhibit therein full particulars of such sales.

PROVIDED that if the Commissioner is satisfied that the maintenance of any particulars required to be mentioned under the said



Form is unnecessary in relation to any class of registered dealers, he may, for reasons to be recorded in writing, exempt such class of registered dealers from maintaining those particulars

17. The manner in which the security may be furnished and matters incidental thereto.(1) The security to be furnished by a dealer under sub-section (2A), sub-section (3A) or sub-section (3C) of section 7 of the Act shall be in one of the forms as prescribed in the Table 3 in Rule 32 of Arunachal Pradesh Goods Tax Rules, 2005, or if so permitted by the Commissioner, partly in one and partly in another of such forms prescribed in the aforesaid provisions of the Arunachal Pradesh Goods Tax Rules, 2005. 8 (2) (3) (4) (5) (6) (7) (8) The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 Security furnished under sub-rule (I) shall be furnished in the manner prescribed under Rule 32 of the Arunachal Pradesh Goods Tax Rules, 2005. The Commissioner shall maintain a complete account of the securities deposited, forfeited or refunded, in such form and in such manner, as he may deem fit. Post Office Saving Bank pass books, deposit receipts of banks, security bonds and agreements, promissory notes or stock certificates tendered as security shall be kept in safe-custody of the Commissioner or of an officer nominated by him in this behalf. The security tendered in any form shall be retained permanently or until the Commissioner orders that there is no further necessity for keeping it. Where the security furnished by a dealer is forfeited in full or in part, the security shall be enclosed and the proceeds thereof deposited in the Consolidated Fund of Arunachal Pradesh to the extent of the security being forfeited. Where the security is furnished in the form of a mortgage or personal surety bond or a bank guarantee, and the security is forfeited in full or part, then without prejudice to the provisions of sub-rule (6), the Commissioner shall call upon the dealer first to pay the forfeited amount in cash into the Government Treasury and to furnish to him a copy of the receipted challan within fifteen days of the service of the order on the dealer. In case the forfeited amount is not deposited by the dealer, the Commissioner shall make an application to the Collector to recover the said amount from the dealer or his surety/guarantor as arrears of land revenue. The Commissioner will furnish to the Collector the name and address of the dealer and his surety/guarantor and the amount to be recovered. There upon the Collector shall proceed to recover the amount from the dealer or his surety/guarantor according to the law and the Rules for the time being in force in the State of Arunachal Pradesh for the recovery of arrears of land revenue. Where the security is furnished in the form of mortgage deed or personal surety bond or a bank guarantee, and the sum to the extent of the amount of the security which has been forfeited, is not deposited either by the dealer or by the surety/guarantor within one month from the date of service of the order of forfeiture served on the dealer, the Commissioner shall require the dealer to furnish fresh security in the forms and manner specified in sub-rules (1) and (2) of this rule, within fifteen days from the date of service of the order upon the dealer in this behalf. Where by reason of an order under sub-section (3-D) of section 7 of the Act, the security furnished by a dealer is rendered insufficient, the dealer shall make up the deficiency in any of the forms referred to in sub-rule (1) within fifteen days from the date the order made under sub-section (3-D) of the Act is served on him. No security deposit shall be repaid or re-transferred to the dealer or otherwise disposed of except in accordance with the terms of the security bond or agreement. While returning or transferring the security to the dealer, when it is no longer required, the dealer shall give an acknowledgement duly signed and witnessed setting forth therein the full particulars of the security returned or transferred to him

18. Appeal under sub-section (3-H) of section 7, authority to whom lies and procedure and other incidental matters.

(1) (2) An appeal under sub-section (3-H) of section 7 of the Act shall lie to the Commissioner (in this rule called the "appellate authority"). Every appeal shall be preferred in duplicate in the form of a memorandum in Form '8' signed by the dealer or a person duly authorized by him in writing in this behalf (hereinafter referred to as 'the agent'). Every appeal shall set forth concisely the grounds of objections to the order appealed against, and state precisely the relief the appellant claims. The appellant shall not, except by the leave of the appellate authority, urge or be heard in support of any ground of objection not set forth in the memorandum of appeal but the appellate authority in deciding the appeal shall not be confined to the grounds of objection set forth in the appeal; Provided that the appellate authority shall not rest its decision on any other ground unless the party affected thereby has had a sufficient opportunity of contesting the case on that ground. The Arunachal Pradesh Extraordinary Gazette, March 29, 2005

(3) The memorandum of appeal shall be accompanied by the order in original against which it is made or a duly authenticated copy thereof, unless the commission to produce such order or copy is explained to the satisfaction of the appellate authority.

(4) The memorandum of appeal shall either be presented by the appellant or his agent to the authority or be sent to the said authority by registered post.

(5) The fee payable in respect of an appeal, shall be Rs.5 in the form of court-fee stamps affixed on the memorandum.

(6) If the memorandum of appeal does not conform to the provisions of sub-section (3-H) of section 7 of the Act, or of this rule, it may be summarily rejected by the appellate authority. PROVIDED that no appeal shall be summarily rejected unless the appellant is given a reasonable opportunity of complying with the provisions of this rule.

(7) If the appellate authority does not summarily reject the appeal under sub-rule (6), it shall fix a date and place for hearing of the appeal and shall give notice of the same to the appellant and to the authority against whose order the appeal is preferred.

(8) The following shall have the right to be heard at the hearing of the appeal • (a) the appellant, either in person or by the agent; and (b) the authority against whose order the appeal is preferred.

(9) The appellate authority shall have the power to adjourn the hearing of the appeal from time to time. If on the date fixed for hearing or on any other date to which the hearing may be adjourned, the appellant does not appear before the appellate authority either in person or through his agent, the said authority may dismiss the appeal or decide it ex-parte, as it may think fit.

(10) If the appellant does not appear before the appellate authority either in person or through his agent, the said authority may dismiss the appeal or decide it ex-parte, as it may think fit.

(11) Before an appellate authority passes an order in appeal, which is likely to affect any person other than the appellant adversely, it shall give such person also a reasonable opportunity of being heard.

(12) The order of the appellate authority shall be in writing. A copy of the order shall be supplied free of cost to the appellant and to the person adversely affected thereby, if any. Another copy shall be sent to the authority whose order forms the subject of the appeal. If an appeal is summarily rejected under sub-rule (6) or decided ex parte under sub-rule (10) and the appellant or the person adversely affected thereby makes an application to the appellate authority, within thirty days of the summary rejection or the ex parte decision, as the case may be, for setting aside the order and satisfies it that the notice under proviso to sub-rule (6), or as the case may be, intimation of the date of hearing was not duly served on him or he was prevented by sufficient cause from compliance with the provisions of sub-section (3-H) of section 7 of the Act, or of this rule, or as the case may be, from appearing when the appeal was called on for hearing, the said authority shall make an order setting aside the summary rejection or, as the case may be, the ex parte decision, and shall restore the appeal to its file.

FORMS

Form I Form 2 Form 2 A Form 2 B Form 2 C Form 3 Form 4 Form 5 Form 6 Form 7 Form 8 Annual Reconciliation Statement. Register For Declaration Forms maintained under rule 4(5) of the Central Sales Tax (Arunachal Pradesh) Rules, 2005. Requisition Account of Declaration Forms. Utilization Account of Declaration forms issued in advance. Application for issue of Forms. Register of Declaration Forms maintained under rule 4(5) of the Central Sales Tax (Arunachal Pradesh) Rules, 2005. Register of Inter-State Sales. Register of Declaration Forms maintained under rule 4C (4) of the Central Sales Tax (Arunachal Pradesh) Rules, 2005 Register of under rule 4C(I I) of the Central Sales Tax (Arunachal Pradesh) Rules, 2005 Register of under rule 4D(I) of the Central Sales Tax (Arunachal Pradesh) Rules, 2005 Memorandum of Appeal under subsection (3H) of section 7 of the Central Sales Tax Act, 1956. 10 2. 3



**4. SI The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 Department Of Goods Tax
Govemment of Arunachal Pradesh**



Form 1 (See Rule 6 of the Central Sales Tax (Arunachal Pradesh) Rules, 2005) Annual CST Reconciliation Return Statement Full Name of Dealer Registration Number Year Details of Zero rated Sales and Declaration forms Attached for the transactions made in the Year Purchaser Name & Reg.No. of purchaser TOTAL Exports Sales against declaration form Outside Type of Form No Value of Form & State Sales India (value of C/ D/ of Issue sales) H) Nature of Goods In case of D Form CST Due Transport Document No / Bill of Lading Invoice No(s) and Date(s) Please Attach the Declaration Forms with the return. In Case of Exports outside India, attach a copy of Bill of Lading & CA's Certificate certifying the export

5. Summa of Sales against Declaration Form Claimed and Furnished Type Of Form c C+E TOTAL Sale against forms claimed in the returns (Rs.) Sale mentioned in (A) for which forms are attached CST payable due to difference c Interest payable D 6. Reconciliation of Forms issued & Utilised Number of forms obtained in the period. C declaration forms under the CST ACT E1 I/E2 declaration forms under the CST Act F Declaration forms under the CST ACT H declaration forms under the CST ACT Number of forms Utilised in the period. C declaration forms under the CST ACT E1 I/E2 declaration forms under the CST Act F Declaration forms under the CST ACT H declaration forms under the CST ACT Numbers/ Value of Sales The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 Amount for which forms were utilised in the period. C declaration forms under the CST ACT E1 IIE2 declaration forms under the CST Act F Declaration forms under the CST ACT H declaration forms under the CST ACT TOTAL AMOUNT 11 7. Rate-wise bifurcation Of goods imported against the said Declaration Forms (Mention value of Imports) @ 12.5% @ 20% Total Entry Tax Due on Imports against declaration Forms 8. Has the Entry Tax due as per above been paid? 9. If No, amount of Entry Tax remaining unpaid Yes / NO IO. Release of Security sought- Details of Security with the Department submitted for claiming of refunds- Mode 11. Verification Ime Date of Filing Amount Whether Release sought? YIN hereby solemnly affirm and declare that the information given in this form and its attachments (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Signature of authorized signatory Name Place Date Declaration Form maintained under No. 3 (4 1 DD MM YYYY FORM 2 REGISIER 5 of the Central Sales Tax Arunachal Pradesh Rules, 2005 8 9 IO 11 12 13 CENTRAL SALES TAX (ARUNACHAL PRADESH RULES), RULES 2005 FORM 2A REQUISITION ACCOUNT OF DECLARATION FORMS District : Assessment year Sl.No. Name seller RC No. of [Rule 4 (IA)] Registration certificate No. Type of Form C/F/H Item description Total amount with classification for which Form code Total amount for which form required to be issued (in words) No. of Bills. in figures) 12 The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 Type of form E-VE-II Sl.No. Name, address & RC No. of the subsequent seller to whom, the form is to be issued Name, address & RC No. of subsequent purchasing dealer, to whom the goods have consigned Item description with classification code Total amount for which form to be issued No. of Bill Total amount for which form required in figures) FORM 2 B (in words) -Signature of Dealer. UTILISATION ACCOUNT OF DECLARATION FORMS ISSUED IN ADVANCE District year [Rule 4 (IC)] Registration Certificate No. Authority from whom received Return period: Quarter/month ending Type of Form C/F/H Sl.No. Name, address Sl.No. & RC No. of of form seller/consigner Total amount for which form required Assessment Amount Item description with classification code Date of issue to selling dealer/consigner figures) Type of form E-VE-II Sl.No. Name, address & Sl.No. RC No. of the of form subsequent seller to whom, the form is issued Total amount for which form required figures) Dealer (in words) Name, address & RC No. of purchasing dealer, to whom the goods consigned (in words) Item description with classification code in Date of Amount issue to selling dealer in Signature of The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 FORM 2C APPLICATION FOR ISSUE OF FORM [Rule 4(1A)] To The Sales Tax Officer, District 13 (1) Please issue us the Statutory declaration forms as per the Requisition account submitted by (copy attached) us with the last return of asst. year OR Please issue statutory declaration forms, as per the details below, in advance which are required for (mention purpose) Type of Form Number (2) V We hereby certify that we have utilized and issued to the selling dealer, the statutory DECLARATION forms last issued by the Department to me according to the requisition/utilization account in Form ST-2A furnished by me at the time of filing the return(s). (3) I/We certify that due return(s) have been filed for all quarters/months till period ending) and the tax due as per such return(s) has been paid. (mention (4) V We certify that we have not defaulted in payment of the amount of tax assessed or penalty imposed by the

assessing authority so far, in respect of which no orders for installment/stay has been obtained from the competent authority. (5) I/We further certify that in cases where the installment/stay has been obtained, from the competent authorities as per law, we have also substantially complied with the terms and conditions subject to which such stay/installment orders were granted. (6) Please deliver Forms to Shri a regular employee of firm, whose authorization is already on record of the Department. I/We hereby declare that above information is true and correct to the best of my knowledge and belief. Signature of the authorized person Name Verification report of record keeper. Signature of the dealer Name of the dealer RC No. Date Place 1) 2) 3) 4) 5) 6) 7) 8) 9) Return filed upto Dues clearance report Items allowed/not allowed Signature of dealer tallying/not tallying Signature/photograph of authorized person tallying/not tallying Utilisation account filed/not filed (if applicable) Purchase vouchers tally/does not tally with requisition account Adverse material, if any Any other Order of Assessing Authority Signature of Assessing Authority.

14 The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 [FORM 3] REGISTER OF Certificates in Form EI/EH maintained under rule 4 (B) (3) of the Central Sales Tax, (Arunachal Pradesh) Rules, 2005. RECEIPTS Date of receipt of purchaser's order in respect of which issued 9 ISSUES Date of issue Book No. Authority from whom received 2 No. and date of declaration Form C with name of State 10 Book No. 3 Description of goods in respect of which issued 11 Sl.No. from to 4 Value of the goods 12 Sl. No. 7 Name and address of purchasing dealer to whom 5 Cash memo/ challan no. in reference to which issued 13 6 No. and date of railway receipt or other carriers challan for the goods 14 Surrendered to (Sales tax authority) 15 [Form 4] Register of Inter-State Sales Maintained under rule 8 of the Central Sales Tax Arunachal Pradesh, Rules 2005 Sl.No. Dealer's Name, address and S.No. issued 8 Remarks 16 of the invoice No. registration No. of Name of the R.R. No. state to which or other goods have relevant 1 and date 2 the purchasing dealer with name of State 3 been despatched 4 particulars of export 5 Amount of sales to registered dealers Sales under section 8 (1) (b) against C form (taxable at the rate of three per cent (7) Amount Sales of to unregistered dealer of taxable goods other than those referred to in column 11. (12) Subsequent sales of imported goods (taxable at the rate of one per cent. • (8) Amount of sales of exempted goods (13) Subsequent sales not taxable under section 6 (2) (9) Amount of sales in the course of export out of India (14) Amount of sales to Government under section 8(1) (a) (against D form) at the rate of three per cent (10) Amount of sales made outside the State (15) declaration form with name of State furnished by the purchasing dealer 6 Amount of sales to registered dealers of unregistered dealers of goods which are taxable at a rate below three per cent. (11) Total sale price (16) With sales under section 8(1) (b*with Form C 17 Amount of sales tax collected With sales under With sales not falling section 1) (a) under section I) Remarks with Form D 18 without Form C or D 19 20 The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 [FORM 5] REGISTER OF Declaration Forms under rule 4 C (4) of the Central Sales Tax (Arunachal Pradesh) Rules, 2005. RECEIPTS Date of Authority Book ISSUES Book Sl.No. Folio issue from whom issued 2 No. 3) Sl.No. to 4 Date of issue 5 No. 6 7 No. of register Form 6 8 Surrendered to Taxation Officer (9 15 Remarks 10 FORM 6 Register under rule 4C (11) of the Central Sales Tax (Arunachal Pradesh), Rules 2005. of Name and Date receipt of full address of the transferor of goods of State Name State from whether here the Registration certificate No. of the Description transferor of goods of goods. which goods transfer is to transferred your Head Office/branch /Agent/Principal Under Central Act Under General Sales Tax Law of relevant state Quantity of goods Name of the carrier received transfer 8 on (i.e. Rail/Transport Company/Air company) and R.WGR No. etc. or other particulars 9 relevant Particulars of challan or other documents covering the goods received 10 S.No. declaration Form 'F' issued 11 of in Remarks 12 FORM 7 REGISTER Under rule 4 D (1) of the Central Sales Tax (Arunachal Pradesh), Rules 2005. of Name and full Name of State State here whether Date despatch of address of the to which goods the transferee is goods transferee 2 despatched 3 Head your Office/Branch/ Agent/Principal 4 Registration Certificate No. of the transferee of goods Under the Under Central Act General 5a Sales Tax Law of the relevant State 5b 16 The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 Description Quantity of Name of the of goods so goods carrier (i.e. despatched despatched Rail, transport Particulars of challan or the documents covering the goods despatched 9 of Remarks S.No. 6 7 Company/Air company) and R.R./G.R. No etc. or other relevant particulars 8 declaration in Form received from the transferee of goods 10 11 [FORM 8] [See rule 10 (2) of the Central Sales Tax (Arunachal Pradesh) Rules, 2005] MEMORANDUM OF APPEAL UNDER SUB-SECTION (3H) OF SECTION 7 OF THE CENTRAL SALES TAX, 1956. To The Commissioner of Sales Tax,

Arunachal Pradesh. I. Name and address of the appellant 2. Date of order against which the appeal is made 3. Date on which the order appealed against was served on the appellant 4. Name of the Taxation Officer who passed the order appealed against The appellant on the business known as (name and address of the appellant) who is carrying as shown as follows:- 1. The appellant made an application for registration under section 7 of the Central Sales Tax Act, 1956 to the Taxation Officer but the Taxation Officer imposed as a condition for the issue of a certificate a requirement that the appellant should furnish security in the sum of Rs. _____ days, for reasons recorded in his order, a copy of which is enclosed. (Applicable in cases covered by sub-section (3-A) of section 7). OR within The appellant is holding registration certificate no. _____ under the Central Sales Tax Act, 1956 the Taxation Office has required the appellant to furnish security/additional security in the sum of Rs. _____ closed. within days, for reasons recorded in his order, a copy of which is en- (Applicable in cases covered by sub-section (3-A) of section 7). OR The appellant is holding registration certificate No. _____ 1956 and had furnished security in the form of _____ under the Central Sales Tax Act, in favour of the Government. The Taxation Officer has forfeited the security furnished by the appellant to the extent of Rs. _____ for the reasons recorded in his orders, a copy of which is enclosed. (Applicable in cases covered by sub-section (3-D) of section 7). OR The appellant is/was holding registration certificate No. _____ Act, 1956 and had furnished security in the form of _____ under the Central Sales Tax in favour of the Government. The appellant applied on for the refund of Rs. _____ deposited by the appellant by way of security under section 7 of the Act, but the Taxation Officer did not refund the amount applied to be refunded, for reasons recorded in his order, a copy of which is enclosed. (Applicable in cases covered by sub-section (3G) of section 7). The Arunachal Pradesh Extraordinary Gazette, March 29, 2005 17 2. The appellant has/has not furnished the security required to be furnished in terms of the order appealed against. (Delete if appeal if under sub-section (3D) or (3G) of section 7) 3. The appellant makes this appeal on grounds mentioned below:- GROUNDS OF APPEAL (Enter here a concise statement of the reasons on which you rely upon for the purposes of this appeal) 4. The appellant prays that the following relief may be granted to him:- (a) (c) (e) (b) (d) 5. The appellant does hereby declare that what is stated herein is true to the best of his knowledge and belief. Signature (to be signed by the appellant or by an agent duly authorized in writing in this behalf by the appellant). Status Place Date MANISH GUPTA, IAS Commissioner and Secretary, Tax and Excise, Government of Arunachal Pradesh, Itanagar. Arunachal Govt. Commr.