

THE CENTRAL SALES TAX MIZORAM RULES, 1991

In exercise of the power conferred by sub sections (3); (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), the state Government of Mizoram is pleased to make the following Rules, namely:

1. Short title, extent and commencement:

- (a) This Rules may be called the Central Sales Tax, (Mizoram) Rules, 1991.
- (b) They shall extend to the whole Mizoram.
- (c) They shall come into force with effect from the date of issue of the official Gazette.

2. Definitions:

In this Rules, unless the context otherwise requires –

- (a) **Act:** 'Act' means the Central Sales Tax Act, 1956.
- (b) **Appellate Authority:** In relation to another appealing under Sub Section 3 (H) of Section 7 against an order passed by any Officer, means the authority to whom an appeal against any order of such Officer under the Act lies.
- (c) **Assessing Authority:** In relation go a dealer, means the authority for the time being competent to assess the tax payable by the dealer under the Act.
- (d) **Central Rules:** 'Central Rules' means **The Central Sales Tax (Registration and Turnover) Rules, 1957.**
- (e) **Commissioner:** 'Commissioner' means the Commissioner of Taxes appointed under Sub-Section (1) of Section 8 of the Mizoram Sales Tax Act, 1989.
- (f) **Form:** 'Form' means a form appended to these Rules.
- (g) **General Sales Tax:** 'General Sales Tax' Means **The Mizoram Sales Tax Act, 1989.**
- (h) **Notified Authority:** 'Notified Authority' means the Authority specified under Section (1) of Section 7.
- (i) **Registered Dealer:** 'Registered Dealer' means a dealer registered under the Act.
- (j) **Section:** Section means Section of the Act.
- (k) **Taking Authority:** 'Taking Authority' means the Officer or the Officers appointed under Section 8 of the Mizoram Sales Tax Act, 1989.

3. Security:

- (1) Security or additional security under sub-section(2-A) or Sub Section(3-A) or Sub Section (3-C) of Section 7 may be furnished by a dealer registered under the Act before or after the commencement of these Rules I any of the following manner, If the authority demanding the security so permits namely:
 - (a) by paying the entire amount of such security or additional security direct into the Government Treasury by means of challans; or
 - (b) by depositing with the authority who has required the furnishing of security, Government securities for the amount fixed by the said authority; or

- (c) by depositing with such National Saving Certificate issued by the Government of India, the face value of which is not less than the amount of security or additional security required, duly endorsed in favour of such authority; or
 - (d) by furnishing such authority a guarantee from a bank, approved in this behalf by the said authority, agreeing to pay to the State Government, on demand, the amount of security fixed by the said authority; or
 - (e) by depositing such amount in the post office Savings Bank and pledging the Pass Book and depositing with the said authority; or
 - (f) by furnishing a surety acceptable to the said authority, by executing a surety bond.
- (2) A surety bond under sub Rule m(1) shall be in from No-XI and shall be submitted within such time as may be specified in the order requiring the furnishing of Security or additional security.
- (3) The deficiency referred to in sub-section(3-E) of Section 7 shall be made up by the dealer furnishing security to the extent of the deficiency in the manner stated in the sub-Rule (1) and within by the authority ordering forfeiture under Section(3-D) of Section 7.

4. Accounts:

- (1) Every dealer registered under Section 7 and every dealer liable to pay tax under the Act shall keep and maintain a true and correct account (In any one of the languages mentioned in the Eight Schedule to the Constitution of India or in English) I Form No.1 of the value of goods sold by him in the course of Interstate Trade or Commerce. He shall also maintain a correct and true account showing the day today purchase, sells, deliveries and stock of each kind of goods.
- (2) Every such dealer shall in respect of each transaction under the Act(For a value exceeding Rs.100/-) 1 prepare in duplicate voucher showing thee date of transaction, the name of the seller and purchaser, the sale price, quantity and description of goods, and issue the original thereof to the buyer. The voucher also shall specify the mode of dispatch and delivery of goods with appropriate details.
- (3) The voucher of each kind shall be serially numbered, separately.
- (4) Every principal, who claims exemption of the sale of goods or consignment account through agent outside the State, shall maintain the following records, namely:-
 - (a) A register showing the name and full address of the agent to whom goods were consigned together with description of the goods so dispatch and value.
 - (b) The original of authorization of sent to the agent for the sale of goods:

Note:- Copies of these authorisations and descriptions of goods despatches for sales on each occasion with particular of their quantity and value should be simultaneously furnished to the assessing authority.

- (c) the original of written contract, if any, entered into between the principal and agent:
 - (d) copies of bills issued by agents to the purchasers:
 - (e) accounts rendered by the agent to the principals from time to time showing the gross amount of the bill and deduction on account of commission and incidental charge:
 - (f) extract of the ledger account of the principal maintained in the books of the agent duly signed by such agents:
 - (g) copies of railway receipts or Lorry receipts under which the goods were so despatched, and
 - (h) register showing the date and mode of remittance of the amount to the principal.
- (5) Every dealer shall maintain all vouchers relating to stocks, purchases, sales and deliveries relating to all transaction under the Act for a period of eight years after the close of the year to which they relate.

- (6) Every registered dealer shall keep at the place of business specified in the certificate of registration, books of accounts for the current year. If more than one place of business in the State is specified in the certificate of registration the books of account relating to each place of business concerned. He shall also keep the books of accounts for the previous eight years at such places as he may notify to the assessing authority.

5. Furnishing of information to the Taxing Authority:

- (1) The Taxing authority may require any dealer to produce before him any accounts, register and documents and to furnish any information relating to the stock of goods, or purchases sales or deliveries of goods by the dealer or relating to any other matter, as he may deem necessary for the purposes of the Act.
- (2) All accounts, registers and documents kept under the Act relating to the stock of goods, or purchases, sales and deliveries of goods by the dealer, and all goods covered under the certificate of registration kept any place by the dealer at all reasonable times be opened to inspection by the Taxing Authority.
- (3)
 - (a) If the Taxing authority has been to suspect that any dealer is attempting to evade payment of any tax under the Act, he may for reasons to be recorded in writing seize such accounts, books, registers or documents of the dealer as may be necessary and shall retain the same only for using them in the course of a prosecution, if any.
 - (b) Whenever the taxing authority seizes any material under the above sub-rule, he shall give receipt thereof to the person from whose custody it is seized.
 - (c) If any Inspector or Superintendent of Taxes seizes any book of accounts, registers or documents, he shall not retain them beyond fourteen days without the written sanction of the Assistant Commissioner.
- (4) The Taxing Authority may for the purpose of sub-rules (2) or (3) enter into and search any place where he has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents referred to in sub-rule (2), on the authority or a search warrant issued by a Magistrate.

6. Authority from whom declaration forms may be obtained, use custody and maintenance of records of such forms and matters incidental thereto:-

- (1) A registered dealer, who wishes to purchase goods from other 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 Superintendent of Taxes of his area a blank declaration Form 'C' prescribed under the rule 12 of the Central Sales Tax (Registration and turnover) Rules, 1957 which the dealer requires it for furnishing to the selling dealer. Before furnishing it to the selling dealer the purchasing dealer, or any responsible person authorized by him in his behalf shall fill in all particulars required to be filled in the form, and shall also affix his usual signature in the space provided in the Form for this purpose.

Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions ,marked "original", "Duplicate" shall made over by him to the selling dealer.
- (2) A registered dealer who claims to have made a sale to another registered dealer may, in respect of such claims, attach to his return the portion marked "Original" of the declaration received by him from the purchasing dealer. The assessing authority may, in its discretion also direct the selling dealer to produce for inspection the portion of the declaration marked "Duplicate".
- (3) No purchasing dealer shall give nor shall a selling dealer accept any declaration except in a form which has been obtained by the purchasing dealer on payment of the fixed price from the Superintendent of Taxes of his area and has not been declared obsolete and invalid by the Commissioner under the provisions of sub-rule (10) of this rule.
- (4) Every Declaration Form obtained from the Superintendent of Taxes 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 of Government revenue, if any, resulting directly or in directly from such theft or loss.

- (5) (a) Every registered dealer to whom any Declaration Form is issued by a Superintendent of Taxes shall maintain, in a register in Form II, a true and complete account of every such Form received from the Superintendent of Taxes. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the Superintendent of Taxes of his area immediately, shall make appropriate entries in the remarks column of the register in Form-II and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.
- (b) When a duplicate declaration form or a duplicate certificate is furnished under sub-rule (3) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 by a dealer or a Government Department, as the case may be, the particulars of the original declaration form or certificate shall be immediately reported to the Superintendent of the area concerned.
- (6) Any unused Declaration Form remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the authority from whom the Form was obtained within fifteen days of such cancellation.
- (7) No registered dealer to whom, a declaration Form is issued by the Superintendent of Taxes, shall, either directly or through any other person transfer the same to other person except for the lawful purpose of sub-rule (1).
- (8) A declaration form in respect of which a report has been received by the Superintendent of Taxes under sub-rule (5) shall not be valid for the purpose of sub-rule (1).
- (9) The commissioner shall from time to time publish in the official Gazette the particulars of the declaration form in respect of which a report is received under sub-rule (5).
- (10) The Commissioner may, by notification in the official gazette of all other state declare that Declaration Form of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification.
- (11) When a notification declaring Forms of a particular series, design or colour obsolete and invalid is published under sub-rule (10), all registered dealer shall, on or before the date with effect from which the form are so declared obsolete and invalid, surrender to the Superintendent of Taxes of his area all unused Forms of that series, design of which colour may be in their possession and obtain in exchange such new form as may be substituted for the forms declared obsolete and invalid provided that new Forms shall not be issued to deal until he has rendered account of old forms lying with him and return the balance, if any, in his hand to the Superintendent of Taxes of his area.

7. Use, custody and maintenance etc. of record of certificate in Form 'D':

- (1) Before furnishing certificate in Form 'D' to a selling dealer, the authorized Officer of a Government Department shall fill in all particulars required to be filled in form and shall also affix his name, signature and seal in the space provided in the form for the purpose. Thereafter, the counterfoil of the form shall be retained by the purchasing Government Department and the other two portions marked "Original" and "Duplicate" respectively shall be made over by him to the selling dealer.

Provided that the provisions of sub-rule (1) of rule 12 of Central Sales Taxes (Registration and Turnover) Rules, 1957 shall apply mutatis mutandis in the matter of transaction of sale and the amount to cover by a single certificate.
- (2) A registered dealer who claims to have made a sale to a Government Department may in respect of such claim, attach to his return the portion marked "Original" of the certificate received by him from the purchasing Government Department. The prescribed authority may, in its discretion also direct the selling dealer to produce for inspection the portion of the certificate marked "Duplicate".
- (3) Every Government Department, who purchases goods in the course of inter-state trade or commerce by giving certificate as per sub-rule (1), shall maintain the portion marked "counterfoil" at least for three years for the purpose of verification by the prescribed authority if and when necessary.
- (4) The authorized officer of a Government Department shall keep the portion of the certificate marked "Counterfoil" in safe custody and he shall be personally responsible for the loss,

destruction or theft of any of such certificate. He shall also produce before the prescribed authority all such certificates whenever he receives such directions.

8. Use, Custody, maintenance, etc. of records of certificate in Form E-I and E-II :

- (1) In the case of a first sale referred to in section 6(2) (a) of the Act or a first sales effected by transfer of documents of title to the goods under section 6(2) of the Act, a certificate in Form 'E-1' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 shall be issued by the selling dealer to the purchasing dealer. Before furnishing the certificate to the purchasing dealer, the selling dealer or any other person authorized by him in this behalf, shall fill in all particulars to be filled in the form and shall also affix his signature in the space provided in the form for this purpose. Thereafter, the selling dealer shall retain the counterfoil of the form and furnish the other two portion mark "original" and "Duplicate" to the purchasing dealer.
- (2) In the case referred to in sub-rule (1), the selling dealer shall pay the tax to the State from which the movement of goods commenced.
- (3) A purchasing dealer who effects a subsequent sale to another registered dealer by transfer of documents of title to the goods and claims exemption from tax of his subsequent sale under section (2) of section 6 of the Act, shall furnish to the prescribed authority at the time of making assessment, the portion marked "Original" of the form 'E-1' received by him from the dealer from whom the purchased the goods and the 'Original' of the declaration form 'C' received from the dealer to whom he sold the goods.
- (4) In the case of a first or subsequent sales effected by transfer or documents of title to the goods in a series of sale referred to section 6(2) of the Act or the second or subsequent sale effected by transfer of documents of title to the goods in a series of sale referred to in section 6 (2) (b) of the Act, a certificate in Form 'E-II' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 shall be issued by the selling dealer to the purchasing dealer. Before furnishing the certificate to the purchasing dealer, the selling dealer or any person authorized by him in this behalf shall fill in the entire particular required to be filled in the form and also affix his signature in the space provided in the form for the purpose. Thereafter, the selling dealer shall retain the counterfoil of the form and furnish the other two portions marked "Original" and "Duplicate" to the registered dealer to whom he effects such a subsequent sale.
- (5) A purchasing dealer who effects a further subsequent sales to another registered dealer by transfer of title to the goods and claimed exemption from tax of his subsequent sale under sub-section (2) of section 6 of the Act shall furnish to the prescribed authority at the time of making assessment, the portion marked "Original" of the form 'E-II' received by him from whom he sold the goods.
- (6) No selling dealer shall give nor shall a purchasing dealer accept any certificate in Form 'E-I' or 'E-II' except in a form which has been obtained by the selling dealer on application from the Superintendent of Taxes of his area and has not been declared obsolete and invalid by the Commissioner of Taxes under the provisions of sub-rule (12).
- (7) Every certificate in Form 'E-I' or 'E-II' obtained from the Superintendent of Taxes 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 of Government revenue, if any, resulting directly or indirectly from such theft or loss.
- (8) Every registered dealer to whom any certificate Form 'E-I' or 'E-II' is issued by a Superintendent of Taxes shall maintain, in register in Form 'X', a true and complete account of every such form. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the Superintendent of Taxes of his area immediately, shall make appropriate entries in the remarks column of the register in Form X and take such steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.
- (9) Any unused certificate Form 'E-I' and 'E-II' remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Superintendent of Taxes of his area within fifteen days of such cancellation.

- (10) No registered dealer to whom a certificate form 'E-I' or 'E-II' is issued by the Superintendent of Taxes shall, either directly or through any other person, transfer the same to another person except for the purposes referred to in rule 8.
- (11) A certificate form in respect of which a report has been received by the Superintendent of Taxes under sub-rule (8) shall not be valid for the purposes of rule 8.
- (12) The Commissioner may from time to time publish in the official Gazette the particulars of the certificate form in respect of which a report has been received under sub-rule (8).

9. Use, custody, maintenance, etc. of records of declaration in Form 'F':

- (1) A registered dealer hereinafter in this rule referred to as "the transferee" who wishes to receive from his head office/ branch/agent/ principal outside Mizoram hereinafter referred to in this rule as "the transferor" goods the movement of which to him by the transferor in occasioned by reason of transfer and not by reason of sale in the course of inter-State or commercial shall obtain from the Superintendent of Taxes of his area a blank Declaration in Form 'F' under rule 12 of the Central Rules for furnishing the same to the transferor by whom the goods have been transferred. Before furnishing any declaration in Form "F" as aforesaid the transferee or on his behalf, any person authorized by rule 12 of the Central Rules shall fill in all the required particulars in the form and also shall affix his usual signature in the space provided in the form for the purpose. Thereafter, the counterfoil of the form shall be retained by the transferee and the other two portions marked as "Original" and "Duplicate" shall be made over by him to the transferor by whom the goods were transferred:
- (2) Any transferor who claims that he is not liable to pay tax under the Act, in respect of any goods on the ground that the movement of such goods outside Mizoram was occasioned by reason of transfer to another place of his business, agent or principal and not by reason of sale in the course of interstate trade or commerce shall, in respect of such claims, furnish to the assessing authority, within the time specified in rule 12 of the Central Rules, the portion marked "Original" of the declaration received by him in form 'F' from the transferee. The assessing authority may in its discretion direct the transferor to produce for inspection the portion of the declaration marked "Duplicate".
- (3) No transferee shall give any declaration under this rule except in a form which has been obtained by him in the manner specified in sub-rule (1) and has not been declared obsolete and invalid by the Commissioner of Taxes under the provision of sub-rule (12).
- (4) No transferor shall accept any declaration for the purpose of this rule except in a form obtained by the transferee from the appropriate authority in his State not declared as obsolete or invalid by the appropriate authority in such state.
- (5) Every declaration form obtained from the Superintendent of Taxes 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 of Government revenue, if any, resulting directly or indirectly from such theft or loss.
- (6) Every registered dealer to whom any declaration form is issued by a Superintendent of Taxes shall maintain in a register in Form No III, a true and complete account of every such form received from the Superintendent of Taxes. If any such form is lost, destroyed or stolen the dealer shall report the fact to the Superintendent of Taxes immediately and shall made appropriate entries in the remarks column of the register in Form No-III and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.
- (7) Where a duplicate declaration is furnished under sub-rule (3) of Rule 12 of the Central Rules, the particulars of the original declaration form shall be immediately reported to the Superintendent of Taxes from whom the declaration form had been obtained.
- (8) Any unused declaration remaining in stock with a registered dealer shall be surrendered to the Superintendent of Taxes within fifteen days of the closure of the dealer's business or cancellation of his certificate of registration under the Act.
- (9) No registered dealer, to whom a declaration form is issued by the Superintendent of Taxes, shall either directly or through any other person transfer the same to any person except for the lawful purpose of sub-rule (1).
- (10) A declaration form in respect of which a report has been received by the Superintendent of Taxes under sub-rule (6) shall not be valid for the purpose of sub-rule (1).

- (11) The Commissioner shall from time to time publish in the Official Gazette in the particular of the declaration form in respect of which report is received under sub-section (6).
- (12) The Commissioner may, by notification in the Official Gazette and in the Official gazette of all other States, declare that declaration form in a particular series, design or colour shall be deemed to be obsolete and invalid with effect from such date as may be specified in the notification.
- (13) When a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (12), all registered dealer shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Superintendent of Taxes all unused forms of that series, design or colour which may be in their possession and contains 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 rendered account of the old forms lying with him and return the balance, if any, in his hand to the Superintendent of Taxes.

10. (1) If any dealer:

- (a) sells or otherwise transfers or disposes of his business or any part thereof; or
 - (b) discontinues his business or changes his place of business or opens a new place of business; or
 - (c) changes the name or nature of his business; he shall, within fourteen days from the date of such occurrence furnish the information to the Superintendent of Taxes of the area.
- (2) Where any dealer as aforesaid dies, his successor or legal representative shall furnish the information in like manner.

11. Return:

Every registered dealer shall furnish returns of turnover for such period and within such period as prescribed under rule 20 of the Mizoram Sales Tax Rules, 1989 to the Superintendent of Taxes of his area in Form IV.

12. Assessment order:

Assessment order passed under the provision of the Act shall be in Form VA and VB.

13. Matters relating to order:

- (1) A memorandum of appeal, not being appeal under sub-section (3H) of section 7, shall be in form No VI.
- (2) An appeal under sub-section (3H) of section 7 shall-
 - (a) be in form no VI A;
 - (b) be filed in triplicate;
 - (c) be presented to the appellate authority by the appellant or by his agent or legal practitioner or be sent by registered post to the said authority.
 - (d) Contain a clear statement of the relevant facts and state precisely the relief prayed for :
 - (e) be accompanied by-
 - (i) a copy of the order appealed against;
 - (ii) a fee or rupees ten only paid by means of court fee stamps;
 - (f) be signed and verified, in the manner provided in Form No VI A.
- (3) If a memorandum of an appeal under sub-section (3H) of section 7 does not comply with all the requirements of sub-rule (2), the appellate authority may reject it summarily:

Provided that no such appeal shall be summarily rejected under this rule unless the appellant has been a reasonable opportunity to amend the memorandum so as to bring it in conformity with all the requirements of sub-rule (2).

- (4) Where an appeal under sub-section (3H) of section 7 is admitted for hearing or merit, the appellate authority shall, after giving the appellant concerned a reasonable opportunity of being heard, fix the date for passing the final order on the appeal, if the order is not passed on the date of hearing.

14. Notice of demand:

The notice of demand shall be in Form No. VII

15. Challan:

Challan for making payment shall be in Form VIII

16. Register of Assessment, Demand and Collection:

The register of assessment, demand and collection shall be in form IX.

17. Cost of form and the authority from whom forms may be obtained:

- (1) The forms referred to in rule 6, 8, and 9 shall be obtained by a dealer from the Superintendent of Taxes of his area on payment of the price in the form of Court fee stamp at the rate fixed by the Commissioner who, on demand, shall make forms available to the Superintendent of Taxes.
- (2) The Superintendent of Taxes may, if he is not satisfied that the applicant make bonafide requires such forms applied for reject the application.
- (3) The reason for rejection shall be recorded in writing.
- (4) The Superintendent of Taxes may issue less number of forms than applied for by the applicant if, in his opinion, such number of forms would satisfy the reasonable requirement of the applicant.
- (5) Where the applicant has, at the time of making the application, defaulted in furnishing any return under the Central Sales Tax Act, 1956 or under any Sales Tax Law of the State together with the receipted challan showing payment of the tax due from him according to such return for furnishing of which the prescribed date has already expired or failed to pay any assessed tax and penalty in full within the due date, the Superintendent of Taxes may withhold the issue of forms to him until such time as he furnishes-
 - (a) such return, together with such receipted challan; and
 - (b) any other return together with the receipted challan showing payment of the tax due according to such return for furnishing of which the prescribed date may have expired after the date of the application; or
 - (c) challan showing payment of the assessed tax penalty in full.

18. Application of the Mizoram Sales Tax Act, 1989 and the Rules made thereunder:

The provision of the Mizoram Sales Tax Act, 1989 and the rules made thereunder including the use of forms shall apply mutatis mutandis to all proceeding or other matters incidental to the carrying out of the purposes of the Act and for which no provision is made in these Rules or in the Central Sales Tax (Registration and Turnover) Rules, 1957.

19. Offences and Penalties:

When a dealer acts in contravention of, or fails to comply with the requirements of any of these rules, he shall be punishable with a fine not exceeding five hundred rupees and if the offence is a continuing one, with a daily fine not exceeding fifty rupees for every day during which the offence continues.

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991

FORM NO. 1

DEALERS' ACCOUNT

[See rule 4 (1)]

Date	Name & Address of the consignor	Name & address of the consignee	Name of railway station, steamer ghat, post office, airport or other transporter from where delivery will be taken	Designation	Description of consignments	Quantity and weights	Consignors' Invoice No. & date	Railway receipt or bill of lading or Air Note	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991
FORM NO. II
Register of Declaration Form C
[See rule 6 (5)(a)]

Date of Receipt	Authority from whom received	Book No	Serial No from to	Date of Issue	Book No.	Serial No.	Name & Address of Seller to whom Issued	No. & Date of order in respect of which issued	Description of goods in respect of which issued	Value of the Goods	Seller's Cash Memo/c hallan No. in reference to which issued	No. & Date of Railway receipt or other carrier's challan for the goods	Surrendered to Sales Tax authority	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991
FORM NO. III
Register of Declaration Form F
[See rule 9 (6)]

Date of Receipt	Authority from whom received	Book No	Serial No from to	Date of Issue	Book No.	Serial No.	Name & Address of the transferor to whom Issued	No. & Date of challan / invoice in respect of which issued	Description of goods in respect of which issued	Quantity of Goods	Value of the Goods	Name of railways steamer or Ferry station or Airport or road transports office from where the goods were despatched	No. & Date of Railway receipt or goods receipt with trip sheet of Lorry or any other document indicating the means of transport .	Date on which transferee took delivery of the goods	Surrendered to the Sales Tax authority	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991
FORM NO. IV (See rule 11)
RETURN OF TURNOVER

Name of dealer _____

Address _____

Registration certificate number _____

Return period _____

Sales prices & deductions	Goods taxable at the rate of --- -- paise in the rupees		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) Sales prices of exempted goods
- (2) Sales 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/ Gov't Treasury at _____
as per challan

Rs.

No _____ date _____

The above statement 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.

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991

FORM NO. VA

Assessment Order sheet

(See rule 12)

1. Name of a dealer (with complete address).
2. Circle.
3. Registration certificate No.
4. Period ending.
5. Additional Places of business:-
 - (a) in the state of registration:
 - (b) in other state:
6. Record No.
7. Share..... (a) Partner..... Their names with shares.....
(b) Member..... Their names with shares.....
8. Turnover returned:
 - (a) Goods taxable at the rate..... sold to registered dealer.....
of paise in the rupee..... sold to other.....
 - (b) Goods taxable at the rate..... sold to registered dealer.....
of paise in the rupee..... sold to other.....
 - (c) Goods taxable at the rate..... sold to registered dealer.....
of paise in the rupee..... sold to other.....
 - (d) Goods taxable at the rate..... sold to registered dealer.....
of paise in the rupee..... sold to other.....
 - (e) Goods taxable at the rate..... sold to registered dealer.....
of paise in the rupee..... sold to other.....
9. Books produced :-
10. Section and sub-section under which assessment made.....

Date

Assessment order

FORM NO VB
THE CENTRAL SALES TAX (MIZORAM) RULES, 1991.
 Assessment Order Form

(See Rule 12)

Circle _____
 Name of dealer _____
 Address _____

Registration No _____
 Record No _____
 Period ending _____

Turnover and deduction	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 dealer	Sold to others	Sold to registered dealer	Sold to others	Sold to registered dealer	Sold to others	Sold to registered dealer	Sold to others	Sold to registered dealer	Sold to others

Turnover returned-

Turnover determined-Aggregate of the Sales

Prices in respect of goods sold in the course of interstate trade or commerce:-

- Less: (1) Sale prices of exempted goods-
 (2) sale prices of goods returned on which tax has already been paid-
 (3) Amount of any debt written off-

Turn over

Tax payable on turnover

Total dues

Amount already paid

Net balance due

Assessed under section

Date _____

Superintendent of Taxes.

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991
FORM NO. VI
(See rule 13 (1))
Form of appeal

To,

The _____

The _____ day of _____

Date of order appealed against-

Name and designation of the officer who passed the order. Period of assessment from _____
to _____ (amount or tax assessed for goods sold to registered dealer Rs.....)

- (a) goods taxable at the rate of ___ paise in the rupee.
- (b) goods taxable at the rate of ___ paise in the rupee.
- (c) goods taxable at the rate of ___ paise in the rupee.
- (d) goods taxable at the rate of ___ for paise in the rupee.
- (e) goods taxable at the rate of ___ paise in the rupee.

Amount of tax assessed for goods sold to others. Rs.....

- (a) goods taxable at the rate of ___ paise in the rupee.
- (b) goods taxable at the rate of ___ paise in the rupee.
- (c) goods taxable at the rate of ___ paise in the rupee.
- (d) goods taxable at the rate of ___ for paise in the rupee.
- (e) goods taxable at the rate of ___ paise in the rupee.

Amount of penalty imposed Total.....Rs.....P....

of _____ PO _____ District _____

Sheweth as follows:-

1. Under the Central Sales Tax Act, 1956 your petitioner has been assessed on a turnover of Rs _____ for sales of _____ for the period from _____ to _____ (Here enter the names of commodities).
2. Under sub-section (1) of section 22/sub-section (2) of section 41 of the Mizoram Sales Tax Act, 1989, a penalty of Rs _____ has been imposed on your petitioner.
3. The notice of demand which your petitioner received on _____ is attached.
4. A certified copy of the order appealed against is attached.
5. Your petitioner's turnovers, according to the provision of the Central Sales Tax Act, 1956, for the period from _____ to _____ were as under:
 - Turnover of goods taxable at the rate of _____ paise in the rupee-
 - (a) sold to registered dealers
 - (b) sold to others.
 - Turnover of goods taxable at the rate of _____ paise in the rupee-
 - (a) sold to registered dealers
 - (b) sold to others
 - Turnover of goods taxable at the rate of _____ paise in the rupee-
 - (a) sold to registered dealers
 - (b) sold to others
 - Turnover of goods taxable at the rate of _____ paise in the rupee-
 - (a) sold to registered dealers
 - (b) sold to others
 - Turnover of goods taxable at the rate of _____ paise in the rupee-
 - (a) sold to registered dealers
 - (b) sold to others

6. 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.
7. Your petitioner has made a return of his turnover to the office of the Superintendent under section 15 of the Mizoram Sales Tax Act, 1989 and has complied with all the terms of the notice served on him by the Superintendent under section 16 of the said Act.
8. Your petitioner was prevented by sufficient cause from making the return required by section 15 of the Mizoram Sales Tax Act, 1989 or did not received the notice issued under sub-section (2) of section 16 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under sub-section (3) or section 16, as more particularly specified in the statement hereto annexed.
9. (Enter here the grounds on which you rely for the purpose of this appeal).
10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not be chargeable under the Central Sales Tax Act, 1956 or that assessment be set aside and/ or remanded to _____ for assessment or that the order of the _____ imposing a penalty of Rs _____ upon your petitioner may be annulled.

I _____ petitioner named above, do hereby declared that what is stated here in is true to the best of my information and belief and that all tax admitted by me to be due in respect of the order of assessment appealed against has been paid under Treasury Challan No _____

Date _____

Signature of the petitioner.

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991
FORM VIA

{See Rule 13 (2) (a)}
Form of Appeal.

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
PO _____ 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 hold 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 to the extent of Rs _____

Your petitioner had applied to the said authority an _____ for refund under sub-section (3) of section 7b 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 rate of _____ Paise in the rupee _____ paise in the rupee.
Sold to registered dealers or Government _____ 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 paragraph 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 may 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 of the petitioner.

THE CENTRAL SALES TAX ACT OF (MIZORAM) RULES, 1991
FORM VII
(See Rule 14)

Notice Demand.

To,

You are hereby informed that for the return period ending on _____ the sum Rs _____ as specified overleaf has been determined as payable by you on account of tax and penalty.

2. You are require to pay the amount on or before the _____ into the Treasury Officer/ Sub-Treasury _____ to the _____ at _____

State Bank of India/ Reserve Bank of India _____ when you will be granted a receipt.

3. You are further informed that unless the total amount due, including the penalty is paid by the above date, a further penalty will be imposed on you and a certificate will be forwarded to the Collector for recovery of the whole amount as an arrear of land revenue.

Dated _____ 19 _____ Superintendent of Taxes

Seal

Address _____

N.B: Delete inappropriate words.

**THE CENTRAL SALES TAX (MIZORAM) RULES, 1991
FORM NO. VIII
(See Rule 15)**

_____ sales Tax-Taxes Under the Central Sales Tax
Act (to be printed in quadruplicate)
Challan of tax/ penalty/ composition money paid to _____

TREASURY/ SUB-TREASURY.
BRANCH OF THE STATE BANK OF INDIA for the return period
Reserve Bank of India, Calcutta.
ending _____

By whom tendered	Name and address of the dealer on whose behalf money is paid	Payment on the account of	Amount (to be entered in figure)
			Tax _____ Penalty _____ Composition money _____ (Security) _____ Miscellaneous _____

Rupees _____ (in words) _____
Date _____

Signature of the dealer or Agent

(FOR USE IN THE TREASURY)

Challan No _____
Received payment of Rs _____ Rupees _____
(in words) _____

TREASURY/ SUB-TREASURY OFFICER
Manager or agent

Treasurer

Accountant

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991

FORM NO. IX (See rules 16)

Register of Assessment, Demand and Collection

Month _____ Financial Year _____ Return period ending on _____

Sl no	Registration	Index No	Name of dealer	TURNOVER										
				DETERMINED										
				Goods taxable at the rate of Paise p.		Goods taxable at the rate of Paise p.		Goods taxable at the rate of Paise p.		Goods taxable at the rate of Paise p.		Goods taxable at the rate of Paise p.		
				Sold to registered dealer	Sold to registered dealer	Sold to registered dealer	Sold to registered dealer	Sold to registered dealer	Sold to others	Sold to registered dealer	Sold to others	Sold to registered dealer	Sold to others	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	

DEMAND					COLLECTIONS				REMARKS
Demand (before deduction in advance)	Advance	Net demand (15-16)	Penalty	Composition money	Total 17, 18 & 19	Amount	Challan No & Date		
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991

FORM X

{See Rule 6 (8) (8)}

Register of Certificate Form E-I and E-II

RECEIPT							ISSUED							
Date of Receipt	Authority from whom received	Book No	Sl no to...	Date of issue	Book No	Serial No	Name and address of the purchasing dealer to whom issued	Registration No of the purchasing dealer	Description of goods in respect of which issued	Value of the goods	Seller/cash memo challan no in reference to which issued	No & date of railway receipt or other carrier's challan for the goods	Surrender to the Superintendent of Taxes	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

THE CENTRAL SALES TAX (MIZORAM) RULES, 1991

FORM XI

{See Rules 3 (2)}

Surety Bond

Know/ known all men by these presents that I, _____ full name _____(full address), am held and firmly bound unto the Government of Mizoram, exercising the executive power of the Government of the State of Mizoram hereinafter referred to as 'The Government' which expression shall , unless excluded by or repugnant to the context, include his successor in office and assigns including any authority appointed under section 8 of the Mizoram Sales Tax Act, 1989 in the sum of Rupees_____ (amount in figures and followed by amount in words) (hereinafter referred to as the same sum') to be paid to the Government on demand, for which payment will truly to be made. I bind myself, my heirs, executors, administrators and legal representative by these presents.

Whereas the above bounden has made an application under section 7 of the Central Sales Tax Act, 1956 (hereinafter referred to as 'The Act') for registration under the Act;

Whereas the above bounden has been registered under section 7 of the Act, with the Superintendent of Taxes_____ and holds a certificate of registration, bearing the number _____ under the Act, the said certificate being still in force;

Whereas the above bounden is required by section 6/6A and 8 of the Act, to obtain from the Superintendent of Taxes_____ certain forms (hereinafter referred to as 'the said forms') for use for the purpose of certain concession with regard to tax payable under the Act;

And whereas the above bounden has been required by the Superintendent of Taxes_____ to furnish security for the said sum for the purpose of security, the proper realization of the tax payable under the Act the proper custody and use of the said forms, and indemnifying the Government against all loss, costs or expenses, which the Government may, in any way, suffer sustain or pay by reason of the omission, default or failure of the above bounden or any person or person acting under or for him to pay such in the manner and by the time provided by a prescribed under the Act to keep in proper custody and make proper use of the said forms;

Now the condition of the above written bond is such that if the above bounden, his heirs, executors, administrators and the full amount of tax payable by him under the Act in the manner and as provided by or prescribed under the Act on demand by nay authority prescribed in or under the Act, such demand to be writing and to be served upon the above bounden, his heirs, executors, administrators and legal representatives or any person acting under or for him in the manner provided by or prescribed under the Act and shall also at all-time indemnity on save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time or times hereafter during the period in which the above bounden is held in liable to pay tax under the Act/ until such time as the above bounden render to the Superintendent of Taxes,_____ a satisfactory account of the use or, as the case may be, of the surrender, of the said forms in accordance with the provisions of the Act and the Rules thereunder, be caused by reasons of any act omissions, default, failure or insolvency of the above bounden or of any person or persons acting under or for him then this obligation shall be void and of no effect, otherwise same shall be and remain in full force;

And it is hereby further agreed that in the event of the death/ partition/ disruption/ dissolution/ winding up or the final cessation of the liability under the Act or the rules prescribed there under, the establishment of the intended business to which the said forms relate and registration of the business so established under the said Act of the above bounden, this bond shall remain with the Superintendent of Taxes_____ or any officer duly authorized by him in this behalf for twelve years from the occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses that may have sustained incurred or paid by the Government owing to the act, mission, default, failure or insolvency of the above bounden or any person or persons acting under or for him or the above bounden's heir's executors, administrators and legal representatives and which may not have been discovered until after the above bounden's death/ partition/ disruption/ dissolution/ winding up or final cessation of his liability under the Act or the Rules prescribed thereunder, the establishment of the intended business and registration thereof under the said Act;

Provided always that without prejudice to any other right or remedy for recovering the tax, loss of damage as aforesaid it shall be open to the Government to recover, the amount payable under this bond as an arrear of land revenue.

In witness whereof the said _____ (full name) has hereunto set his hand this _____ day of _____

Signed and delivered by the above named in the presence of-

1. _____ Signature _____
2. _____ Status _____

I _____ hereby declare myself surety for the above bounden and guarantee that he shall, do and perform all that he has above undertaken to do and perform, and in case of his omission, default or failure therein, I hereby bind myself to forfeit to the Governor of Mizoram exercising the executive power of the Government of the State of the Mizoram (hereinafter referred to as "the Government", which expression shall, unless excluded by or repugnant to the context, include his successors-in-office and assigns including any authority appointed under section 8 of the Mizoram Sales Tax Act, 1989) the sum of rupees _____ (amount in figures followed by amount in words) (hereinafter referred to as "the said sum") in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Superintendent of Taxes _____ to recover any amount of Tax payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure;

AND I agree the Government may, without prejudice to any other rights or remedies of the Government, recover the said sum from me as an arrear of land revenue;

AND I also agree that I shall not be at liberty to terminate this surety ship except upon giving to the Superintendent of Taxes _____ six calendar months' notice in writing of my intention so to do, and my liability under this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

In the presents of-

Signature of surety

1. _____

Signature _____
Date _____

2. _____
Date _____

Permanent address _____
