

From

The Excise & Taxation Commissioner,
Haryana, Panchkula.

To

All the Deputy Excise & Taxation Commissioners (ST)
In the State of Haryana.

Memo No. 3225/ST-2
Panchkula, dated the 05.12.2011

Subject: Instructions regarding issuance of various statutory forms under the Central Sales Tax Act, 1956-

Memo

In the recent meeting of the Empowered Committee of State Finance Ministers, it was pointed out that some States are still issuing the declaration forms without adhering to the earlier decisions. The crux of the discussions related to the issue of blank forms to the dealers i.e. without filling the required information; pre-transactions i.e. before the transaction takes place and manually instead of issuing electronically by some of the member States and this practice is causing hardship and problems in verification of inter-state transactions taking place as no data for these forms is generally available and updated on the TINXYS, a platform specially created for the use of the States for instant verification of inter-state transactions having taken place. Further some of these forms are also liable to be misused by the dealers. Though every State was required to get the issue of forms upgraded from manual to electronically yet keeping in view the progress of computerisation it may take further time for all the States to fully computerise Commercial Taxes Departments.

As per the present prevailing practice in our State a registered dealer applies to the concerned assessing authority stating his requirement and demand for not more than three months' period and obtains the blank forms before a transaction takes place between him and the selling dealer located outside the State of Haryana. Thus in the present system the department does not know about actual transaction taking place at the time of issue of forms and it is known only after the quarterly returns are furnished by a dealer disclosing his inter-state purchases. In order to implement the decision taken in the above meeting and to update the desired information on the TINXYS system regularly, you are hereby directed to ensure that in future the various declaration forms under the Central Sales Tax Act, 1956 are issued in the following manner:

- 1) No blank form will be issued to a dealer in future.
- 2) A form will be issued only after a transaction has taken place i.e. post transaction only.
- 3) As provided in sub rule 1 of Rule 12 of Central Sales Tax (R&T) Rules, 1957, a single declaration form may cover a number of transactions of sales which take place in a quarter in any financial year between the same two dealers, a dealer generally will apply for stating clearly his demand disclosing the details of inter-state transactions already taken place and furnish a list in quadruplicate stating the details of transaction(s) so conducted including invoice no., invoice date and the amount involved in each transaction. The assessing authority after getting these lists verified from the respective returns furnished by the dealer will approve the issuance of such number of forms as found fit. Three parts of each such list will be required to be pasted on the back of relevant parts of declaration form. Thereafter having the contents filled in, the form/s complete in all respects and duly authenticated by the officer will be issued to the dealer.
- 4) The fourth part of the list so approved by the officer containing the requisite details in respect of each declaration form so issued will be used for updating the record related to issuance of forms in the computer cell and will be made available in electronic form to the Computer Section at Head Office regularly for uploading the required data on TINXSYS.
- 5) These guidelines will be applicable to all types of declaration forms and certificates including C, E-1/E2, F, H & I etc. to be issued under the Central Sales Tax Act, 1956.
- 6) The DETCs/assessing authorities will ensure that the dealers are not harassed in obtaining the declaration forms.

The above instructions should be brought to the notice of all concerned immediately for necessary compliance.

Additional Excise & Taxation Commissioner (P/R)
For Excise & Taxation Commissioner,

Haryana

Panckula

Endst. No. 3226 /ST-2, Panckula, dated the 05-12-2011

A copy is forwarded to the following for information and record :-

1. Addl. Excise & Taxation Commissioner, Haryana Institute of Public Administration, 76 HIPA Complex, Sector-18, Gurgaon.
2. Jt. Excise & Taxation Commissioner (Division/Range) Ambala, F/Bad, Gurgaon and Hisar.
3. All Joint. Excise & Taxation Commissioners (Appeals) in the State of Haryana.
4. Senior Deputy Accountant General (Audit), Haryana, Chandigarh.
5. Dy. Excise & Taxation Commissioner (Vigilance), Haryana Vigilance Bureau, Sector – 6, Panchkula.

Additional Excise & Taxation Commissioner (P/R)
For Excise & Taxation Commissioner, Haryana
Panckula

Endst. No. 3227 /ST-2, Panchkula, dated the 05-12-2011

A copy is forwarded to the following in the Head Office for information and record:-

1. All Addl. Excise and Taxation Commissioners
2. All Jt. Excise and Taxation Commissioners
3. Jt. Director (L)-I and II
4. DETC (ST)
5. CAO
6. ETO (C/Excise)
7. AO-I, II, III
8. DA-I and II
9. DDA-I & II
10. Superintendent (Computer) for sending E-mail to all the DETCs(ST) and uploading on website.
11. ST-II only (For adding in Annual Sales Tax Circular, 2011).

Additional Excise & Taxation Commissioner (P/R)
For Excise & Taxation Commissioner, Haryana
Panckula