

**FINANCE DEPARTMENT**

Madam Cama Road, Hutatma Rajguru Road,  
Mantralaya, Mumbai 400 032, dated 22nd April 2016

**NOTIFICATION**

THE CENTRAL SALES TAX ACT, 1956.

No. CST.- 1516/C.R.-45/Taxation.-1.— In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), and of all other powers enabling it in this behalf, the Government of Maharashtra is hereby pleased to make the following rules further to amend the Central Sales Tax (Bombay) Rules, 1957, namely :—

1. These rules may be called the Central Sales Tax (Bombay) (Amendment) Rules, 2016.
2. They shall come into force with effect from the 1st April 2016.
3. For Form III(E) appended to the Central Sales Tax (Bombay) Rules, 1957(hereinafter referred to as "the Principle Rules"), the following shall be substituted, namely :—

Annexure of Sales (See Rule 5 of the Central Sales Tax (Bombay) Rules, 1957)										Ver 1.1.1	
1	C.S.T. R.C. NO	M.V.A.T. R.C. No.									
2	Name of Dealer										
3. Please Select which ever is Applicable	Type of Return (Select appropriate) ( Drop down selection)	Whether First Return ? (In Case of New Registration / Package scheme period)									
	Periodicity of Return (Select appropriate) ( Drop down selection)	Whether Last Return ? (In Case of Cancellation of Registration. Or end of package scheme of Incentive )									
Period Covered by Annexure	From	Date	Month	Year	To	Date	Month	Year			

**Transaction-wise Sales Details**

Sr. No.	Invoice No.	Date of Sale Invoice	TIN of Purchase (If Any)	Taxable Value OR Value of Composition w/s 42(3), (3A), (4)		Value of Inclusive of Tax Rs.	Value of Composition w/c 42(1), (2) Rs.	Tax Free Sales Rs.	Exempted Sales w/s 41 & 8 Rs.	Labour Charges Rs.	Other Charges (Rs)	Gross Total (Rs.)	Action	Return Form Number	Transaction Code	Description of Transaction type
				Net Rs.	TAX (If any) Rs.											
				Gross Total												
															100	Sales to TIN Holder (Local or Interstate excluding against Forms/ declaration)
															200	Sales to Non-TIN Holder (Local or Interstate)
															300	Branch Transfer /Consignment (Local or Interstate)
															500	PSI Exempted Sales
															600	Sales Goods Return for Tr. Type 100, 200, 400, 500, 800, 900
															610	Sales Goods Return (Out side State) for Tr. Type 910
															620	Sales Goods Return ( Sale in transit) for Tr.

													630	Type 920 Sales Goods Return (Consulate) for Tr. Type 930
													640	Sales Goods Return (Export against Form-H) for Tr. Type 940
													650	Sales Goods Return (Direct Export) for Tr. Type 950
													660	Sales Goods Return (Sale in the course of import) for Tr. Type 960
													670	Sales Goods Return (Sales against 8(6) for Tr. Type 970
													680	Sales Goods Return (Branch Transfer/consignment) for Tr. Type 300
													700	Sales Credit Note for Tr. Type 100, 200, 400, 500, 800, 900
													710	Sales Credit Note (Out side State) for Tr. Type 910
													720	Sales Credit Note (Sale in transit) for Tr. Type 920
													730	Sales Credit Note (Consulate) for Tr. Type 930
													740	Sales Credit Note (Export against Form-H) for Tr. Type 940
													750	Sales Credit Note (Direct Export) for Tr. Type 950
													760	Sales Credit Note (Sale in the course of Import) for Tr. Type 960
													770	Sales Credit Note (Sales against 8(6)) for Tr. Type 970
													780	Sales Credit Note (Branch Transfer, consignment) for Tr. Type 300
													900	Sales against C. Form
													910	Sales outside the State (Sales effected outside the State of Maharashtra)
													920	Sales in Transit
													930	Inter-state Sales to Consulate
													940	Export on H Form
													950	Direct Export
													960	Import Sales (High Seas)
													970	Interstate Sales u/s 8(6), Form-1

"Form III (E)										Ver 1.8.3		
Return under rule 5 of the Central Sales Tax (Bombay) Rules, 1957												
1	M.V.A.T. R.C. No.					C.S.T.R.C. No.						
2	Name of Dealer											
3 Please Select which ever is Applicable	Type of Return (Select appropriate) ( Drop down selection)					Whether First Return? (In Case of New Registration dealer / Package scheme period)						
	Periodicity of Return (Select appropriate) ( Drop down selection)					Whether Last Return? (In Case of Cancellation of Registration Or end of package scheme period)						
4	Period Covered by Return		From	Date	Month	Year	To	Date	Month	Year		
4A	Mode of Incentives if holding Certificate of entitlement under package scheme of incentives (Please tick whichever is applicable)						Mode of Incentive					
							Type of Unit					
I	Gross Turnover of Sales										RS.	
I-A	Less:-Turnover of Sales within the State										Rs.	
I-B	Less:-Turnover of Sales of Goods outside the State										RS.	
I-C	Less:-Value ( inclusive of sales tax) of Goods Return u/s 8A(1)(b)										Rs.	
I-D	Less:- Credit Note, price on account of rate difference and discount										RS.	
I-E	Less:- Sales of the goods in the course of export out of India (Direct Export)										Rs.	
I-F	Less:- Sales of the goods in the course of export out of India (Export Against Form-H)										RS.	
I-G	Less:-Sales of the goods in the course of import into India										Rs.	
I-H	Less:- Value of goods transferred u/s 6A (1) of C.S.T. Act, 1956										RS.	
I-I	Less:- Turnover of interstate sales u/s 6(3) of C.S.T. Act, 1956.										Rs.	
I-J	Less:- Turnover of sales of goods fully exempted from tax under section 8(5) read with 8(4) of MVAT ACT, 2002										RS.	
II	Balance :- Inter-State sales on which tax is leviable in Maharashtra State ( I- IA-IB-IC-ID-IE-IF-IG-IK-II-IJ)										Rs.	
II-A	Less:-Cost of freight, delivery or installation , if separately charged										RS.	
II-B	Less:-Cost of Labour, if separately charged										Rs.	
II-C	Less:-Turnover of interstate sales on which no tax is payable										RS.	
II-D	Less:-Turnover of interstate sales u/s 6(2)										Rs.	
II-E	Less:-Turnover of interstate sales u/s 8(6)										RS.	
III	Balance :-Total Taxable interstate sales ( II- IIA- IIB- IIC- IID- IIE)										Rs.	
III-A	Less:- Total Value in which tax is not collected seperatly ( Inclusive of Tax with gross Amount )										RS.	
III-B	Less:-Deduction u/s 8A(1)(a)										RS.	
IV	Net Taxable interstate sales ( III- IIIA- IIIB)										Rs.	

A. Sales Taxable U/s. 8 (1)						
Sr. No.	Rate of tax (Drop down selection)	Sales Turnover (Rs.)	Tax (Rs.)			
1						
2						
3						
4						
5						
Total						
B. Sales Taxable U/s. 8 (2) (Tax Collected Separately )						
Sr. No.	Rate of tax (Drop down selection)	Additional sales tax (per litre) (applicable to motor spirit) (Rs.)	Sales Turnover (Rs.)	Quantit y sold (Liters)	Tax (Rs.)	
1						
2						
3						
4						
5						
Total						
C. Sales Taxable U/s. 8 (2) (Inclusive of Tax)						
Sr. No.	Rate of tax (Drop down selection)	Turnover of sales liable to tax (Rs.)	Additional sales tax (per litre) (Rs.)	Quantit y sold (Liters)	Tax (Rs.)	
1						
2						
3						
4						
5						
Total						
D. Sales Taxable U/s. 8 (5)						
Sr. No.	Rate of tax (Drop down selection)	Sales Turnover (Rs.)	Tax (Rs.)			
1						
2						
3						
4						
5						
Total						
5	Tax collected in excess of the tax payable ( III B - Total tax IV ( A+B+D) if positive)				RS.	
6	Total Amount of C.S.T Payable ( Total tax IV ( A+B+C+D) )				Rs.	
7	Amount deferred (out of Box (6)) ( under package scheme of incentives) if any				RS.	
8	Balance Amount Payable ( Box (6)- Box (7))				Rs.	
9	(a) Add:- Interest Payable				RS.	
	(b) Add:- Amount Payable against excess collection if any, as per Box-5				RS.	
	(c) Add:-Late Fee Payable				Rs.	
10	Total Amount Payable ( Box (8)+ Box (9))				Rs.	
11	Deduct				RS.	
a)	Excess Credit brought forward from previous return				Rs.	
b)	Excess MVAT refund to be adjusted against the CST liability.				RS.	
c)	Amount already paid ( if any){ Details to be entered in Box 13				Rs.	
d)	Refund Adjustment order Amount ( Details to be entered in Box 14)				RS.	

12	Balance amount refundable/Excess credit (if amount [11(a)+11(b)+11(c)+11(d) - Amount 10 is positive)				
a)	Excess Credit carried forward to subsequent return			RS.	
b)	Excess Credit claimed as refund [amount (12- 12(a))]			Rs.	
c)	Balance Amount payable ( if Amount 10- (11(a)+11(b)+11(c)+11(d)) - is positive)			Rs.	
<b>13 Details of Amount Already Paid</b>					
Challan / CIN No.		Amount (Rs.)	Date of Payment	Bank Name	Branch Name
<b>Total</b>					
<b>14 Details of RAO</b>					
RAO No.		Amount Adjusted (Rs.)		Date of RAO	
<b>Total</b>					
The Statement contained in this return in Box 1 to 14 are true to the best of my knowledge and belief.					
Date of Filing of return		Date	Month	Year	Place
Name of Authorised person			REMARK		
Designation		Phone NO*			
E-mail ID*					

4. For Form V(B) appended to the principle rules, the following shall be substituted, namely :--

**"FORM-V(B)**  
[See rule 8]

**Declaration under rule 8 of the Central Sales Tax (Bombay) Rules, 1957**

I/We the undersigned engaged in the business and liable to pay the tax under the Central Sales Tax Act, 1956, do hereby declare / declare in supersession of the previous declaration of the said concern that the person / persons mentioned herein below shall be deemed to be the Manager/Authorized Signatory of the said businesses at.....

\_\_\_\_\_ / at all places of business within the State of Maharashtra for the purpose of the said Act, and he / they shall at all times comply with the provisions of the said Act and the rules made there under. The necessary details are as under.

1	Name of the Applicant																			
2	Name of the Business																			
3	Registration Certificate Number under the CST Act, 1956 ( If Available)																			
4	Details of the person deemed to be the Manager/ Authorized Signatory of the said business																			
Number of Manager / Authorized Signatory																				
		First Name	Middle Name				Surname													
Name of Person																				
PAN																				
UID No																				
Mobile Number																				
E-mail address						Gender	M	F												
Telephone No						Fax No														
Residential Address																				
Building No/Flat No/Door No						Floor No														
Name of the Premises/Building						Road/Street/Lane														
District						Taluka/Area														
Locality/Post/Village																				
Pin Code																				
5	Countersignature of the Person nominated																			
6	Status of the Person nominated																			

Details 2.....n (Multiple field will be available ... For items at serial numbers 4, 5 and 6 if more than one person has been declared to be the Manager/ Authorized Signatory of said business, the above particulars in multiple fields will be available to capture the details and which should be duly signed and dated by the applicant to capture the details of other authorized persons)

**Declaration:** - I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

I hereby authorise Maharashtra Sales Tax Department to collect the information from UID authority.

Place:

\* Signature .....

Date:

\*\* Designation .....

\* The declaration shall be signed in the case of -- ( Applicant will click on below declaration)

- (a) a Hindu undivided family by its Karta.
- (b) an association, club or society, by its President or Chairman or the Secretary.
- (c) a firm, by the partners having a total share of not less than 50 per cent.
- (d) a private limited company, by all its directors or where there are no directors by the authorised representative.
- (e) a public limited company or co-operative society, by the managing agent or where there are no managing agents, by the managing director or the Chairman of the Board of Directors and the Secretary.
- (f) an individual, by the proprietor,
- (g) the Government, by an officer duly authorised by it.
- (h) a business run by a guardian or trustee or otherwise on behalf of another person, by the guardian, trustee, or the person managing the business.

\*\* Enter here one of the following as may be applicable

- (a) The guardian/trustee or.....on behalf of.....a Hindu undivided family known as.....
- (b) An association/club/society known as.....
- (c) A firm known as .....
- (d) A private limited company known as.....
- (e) A public limited company/co-operative society known as ....."

By order and in the name of Governor of Maharashtra,

R. D. BHAGAT ,  
Deputy Secretary to Government.

