(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No.F.3(2)Fin(Rev-I)/2014-2015/dsvi/784 Dated : 07.08.2014

NOTIFICATION

No.F.3(2)Fin(Rev-I)/2014-15 - In exercise of the powers conferred by sub-sections 3 and 4 of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following rules further to amend the Central Sales Tax (Delhi) Rules, 2005, namely:

1. Short title and commencement

(1) These rules may be called the Central Sales Tax (Delhi) Amendment Rules, 2014.

(2) They shall come into force on the date of their publication in the Delhi Gazette.

2. Insertion of Rule 10B and 10C

In the Central Sale Tax (Delhi) Rules, 2005, (hereinafter referred to as the said rules), after rule 10A, the following shall be inserted, namely:-

"10B Application for Refund

(1) Application for refund arising out of a judgment of a Court or Tribunal or Value Added Tax authorities shall be filed in Form 12. A certified copy of such judgment or order shall be attached with the refund claim.

(2) The application for refund shall be processed in the manner prescribed under the Delhi Value Added Tax Act, 2004 and rules framed thereunder.

10C Making of payment of tax, interest or penalty etc.

Payment of tax, interest, penalty or any other amount due under the Central Sales Tax Act, 1956 or rules framed thereunder shall be made in Form 13 in the manner prescribed under the Delhi Value Added Tax Act, 2004 and rules framed there under."

3. Insertion of Form 12 and 13

In the said rules, in forms appended thereto after Form 11, the following Form shall be inserted, namely:-

"Department of Trade and Taxes
Government of NCT of Delhi

FORM 12
[See Rule 10B]

The Central Sales Tax (Delhi) Rules, 2005

Application for Refund

1. TIN 2. Full Name of Dealer																		
3. Address																		
4. Mobile No.																		

5. Amount of refund claimed	
6. Ground for claiming refund (Attach copy of supporting documents)	
7. Year and Tax period to which refund relates	
8. Details of Bank Account (i) Account No. (ii) Bank Account type (iii) Operated in the name of (iv) Name and address of the Bank / Branch (v) MICR No. (vi) IFSC	

9. Verification
I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

Signature of Authorised Signatory _____

Full Name *(first name, middle, surname)* _____

Designation/Status _____

Place _____

Date								
	Day		Month		Year			

Note – Attach copy of judgement / order in case the refund arises due to judgement of a Court or Tribunal or an order of any Value Added Tax Authority.

"Department of Trade and Taxes
Government of NCT of Delhi

FORM 13
[See Rule 10C]

The Central Sales Tax (Delhi) Rules, 2005

Challan for Central Sales Tax

Part A – (Copy to be retained in the Treasury)

Reserve Bank of India/

State Bank of India/other Public Sector Banks

at ……. (Branch)

for the period from ……. to ……..

Credited : Consolidated Fund of NCT of Delhi

Head : 0040, Sales Tax Receipts – Central Sales Tax

1. Registration No. (TIN)																		

2. Full Name of Dealer														

3. Dealer's address	Building Name/ Number											
	Area/ Road											
	Locality/ Market											
	Pin Code											

4. Payment on account of	Amount (Rs.)														
(i) Tax															
(ii) Interest															
(iii) Penalty															
(iv) Others															
Total															

Total amount paid (in words) : Rupees _____

Signature of depositor _____

Name _____

Designation / Status (Eg. Manager, Partner, etc.) _____

Date (mm/dd/yy) _____ / _____ / _____

FOR USE IN TREASURY

Received payment of Rs. …….…. (Rupees ……)

Date of entry ……..

TREASURY

SEAL

ACCOUNTANT

Part B – (Copy to be sent to the Value Added Tax Authority by the Treasury)

Reserve Bank of India/

State Bank of India/other Public Sector Banks

at ……. (Branch)

for the period from ……. to ……..

Credited : Consolidated Fund of NCT of Delhi

Head : 0040, Sales Tax Receipts – Central Sales Tax

1. Registration No. (TIN)																	

2. Full Name of Dealer														

3. Dealer's address	Building Name/ Number											
	Area/ Road											
	Locality/ Market											
	Pin Code											

4. Payment on account of	Amount (Rs.)														
(i) Tax															
(ii) Interest															
(iii) Penalty															
(iv) Others															
Total															

Total amount paid (in words) : Rupees _____

Signature of depositor _____

Name _____

Designation / Status (Eg. Manager, Partner, etc.) _____

Date (mm/dd/yy) _____ / _____ / _____

FOR USE IN TREASURY

Received payment of Rs. …….……. (Rupees ……)

Date of entry ……..

TREASURY

SEAL

ACCOUNTANT

Part C – (Copy to be attached by the dealer alongwith return/application)

Reserve Bank of India/

State Bank of India/other Public Sector Banks

at ……. (Branch)

for the period from ……. to ……..

Credited : Consolidated Fund of NCT of Delhi

Head : 0040, Sales Tax Receipts – Central Sales Tax

1. Registration No. (TIN)																	

2. Full Name of Dealer														

3. Dealer's address	Building Name/ Number											
	Area/ Road											
	Locality/ Market											
	Pin Code											

4. Payment on account of	Amount (Rs.)														
(i) Tax															
(ii) Interest															
(iii) Penalty															
(iv) Others															
Total															

Total amount paid (in words) : Rupees _____

Signature of depositor _____

Name _____

Designation / Status (Eg. Manager, Partner, etc.) _____

Date (mm/dd/yy) _____ / _____ / _____

FOR USE IN TREASURY

Received payment of Rs. ……..……. (Rupees ……)

Date of entry ……..

TREASURY

SEAL

ACCOUNTANT

Part D – (Copy to be retained by the dealer)

Reserve Bank of India/

State Bank of India/other Public Sector Banks

at ……. (Branch)

for the period from ……. to ……..

Credited : Consolidated Fund of NCT of Delhi

Head : 0040, Sales Tax Receipts – Central Sales Tax

1. Registration No. (TIN)																	

2. Full Name of Dealer														

3. Dealer's address	Building Name/ Number											
	Area/ Road											
	Locality/ Market											
	Pin Code											

4. Payment on account of	Amount (Rs.)														
(i) Tax															
(ii) Interest															
(iii) Penalty															
(iv) Others															
Total															

Total amount paid (in words) : Rupees _____

Signature of depositor _____

Name _____

Designation / Status (Eg. Manager, Partner, etc.) _____

Date (mm/dd/yy) _____ / _____ / _____

FOR USE IN TREASURY

Received payment of Rs. ……..……. (Rupees ……)

Date of entry ……..

TREASURY

SEAL

ACCOUNTANT

By order and in the name of the Lt. Governor
of the National Capital Territory of Delhi,

(Ravinder Kumar)
Dy. Secretary VI (Finance)