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Ministry of Finance (Deptt. of Revenue), Noti. No. G.S.R. 469(E), dated July 14, 2005, published in the Gazette of India, Extra., Part II, Section 3(i), dated 14th July, 2005, pp. 6-8, No. 310 [F.No. 28/1/2003-ST] [L]

In exercise of the powers conferred by clause (d) of sub-section (1) of Section 13 of the **Central Sales Tax Act, 1956** (74 of 1956), the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration and Turnover) Rules, 1957, namely:—

1. (1) These rules may be called the Central Sales Tax (Registration and Turnover) Second Amendment Rules, 2005.

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

2. In the Central Sales Tax (Registration and Turnover) Rules, 1957,—

(i) in Rule 12, in sub-rule (10), for clause (a), the following shall be *substituted*, namely:—

“(a) the declaration referred to in sub-section (4) of Section 5 shall be in Form H and shall be furnished to the prescribed authority up to the time of assessment by the first assessing authority.”;

(ii) in Rule 12, after sub-rule (11), the following shall be *inserted*, namely:—

“(11-A). The certificate referred to in sub-section (4) of Section 6 shall be in Form J and shall be furnished to the prescribed authority up to the time of assessment by the first assessing authority.”;

(iii) After Form I, the following shall be *inserted*, namely:—

COUNTERFOIL	DUPLICATE	ORIGINAL
THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957	THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957	THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957
FORM J	FORM J	FORM J
<i>Form of Certificate for Claiming Exemption under Section 6(4)</i>	<i>Form of Certificate for Claiming Exemption under Section 6(4)</i>	<i>Form of Certificate for Claiming Exemption under Section 6(4)</i>
[See Rule 12(11-A)]	[See Rule 12(11-A)]	[See Rule 12(11-A)]
(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof) Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase	(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof) Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase	(To be used when making purchase by diplomatic mission, consulates, United Nations and other international body and diplomatic agent, consular, officials or personnel thereof) Name of the mission, consulate, United Nations or other international body and of the diplomatic agent, consular, official or personnel thereof, making the purchase
Country to which the purchaser belongs.....	Country to which the purchaser belongs.....	Country to which the purchaser belongs.....
Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)	Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)	Designation and office address of the purchaser (with Tel. No., Fax No., E-mail address etc.)
To,	To,	To,

<p>.....*(seller) Certified that the goods **ordered for in or purchase order No. dated</p>	<p>.....*(seller) Certified that the goods **ordered for in or purchase order No. dated</p>	<p>.....*(seller) Certified that the goods **ordered for in or purchase order No. dated</p>
<p>purchased from you as per bill/ cash memo stated below*** </p>	<p>purchased from you as per bill/ cash memo stated below*** </p>	<p>purchased from you as per bill/ cash memo stated below*** </p>
<p>supplied under your Challan No. dated are purchased for this mission/ consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under Section 6(4) under an international convention/ agreement/law. Date Signature</p> <p>Designation of the purchaser/ Authorised Officer with seal of the mission/consulate/ body concerned</p>	<p>supplied under your Challan No. dated are purchased for this mission/ consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under Section 6(4) under an international convention/ agreement/law. Date Signature</p> <p>Designation of the purchaser/ Authorised Officer with seal of the mission/consulate/ body concerned</p>	<p>supplied under your Challan No. dated are purchased for this mission/ consulate/body or its diplomatic agent/consular/official/personnel and the same are eligible for tax exemption under Section 6(4) under an international convention/ agreement/law. Date Signature</p> <p>Designation of the purchaser/ Authorised Officer with seal of the mission/consulate/ body concerned</p>
<p>*Name and address of the seller, with name of the State. **Strike out, whichever is not applicable. ***Particulars of Bill/Cash Memo (Note.—To be retained by the Purchaser.)</p>	<p>*Name and address of the seller, with name of the State. **Strike out, whichever is not applicable. ***Particulars of Bill/Cash Memo (Note.—To be retained by the Selling Dealer.)</p>	<p>*Name and address of the seller, with name of the State. **Strike out, whichever is not applicable. ***Particulars of Bill/Cash Memo (Note.—To be furnished to Assessing Authority.)</p>