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NOTIFICATION

No. J.15017/4/2015-TAX, the 19th March, 2015. In pursuance of para 1 of O.M. issued under No.CMO.48/2013/101: dated 23.12.2014 received from the Chief Minister's Office, the following guidelines are issued for information and compliance by all concerned Departments.

1. Government Departments who procure goods in the course of inter-state trade or commerce should get themselves registered under section 7(1) of the Central Sales Tax Act, 1956 so as to avail tax concession which may be as low as 2% in lieu of higher rate of VAT payable to the selling States, provided that they procure the goods for-

Resale within the State.

Use as raw materials, processing materials, machinery, plant, equipment, tools, stores, spare parts, accessories, fuel or lubricants in the manufacturing or process of goods for sale.

Use in mining

Use in generation or distribution of electricity or any other form of power.

Use in the packaging of goods for sale/resale

Use in telecommunication network

2. Government Departments who are eligible for registration under the CST Act, 1956 should apply for registration under section 7 to the Commissioner of Taxes in Form A and shall be signed by an officer duly authorised by the Government. A fee of rupees twenty five shall be payable in respect of every application for registration under the Act and such fee may be paid in the form of court fee stamps affixed to such application. When the Commissioner of Taxes is satisfied after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, he shall register the dealer and grant him a certificate of registration in Form B. Government Departments that have been granted registration under the CST Act, 1956 may apply for use of Declaration Form 'C' so as to purchase goods at a concessional rate in lieu of higher local VAT of the selling State.

3. Government Departments registered under the CST Act, 1956 that wish to purchase goods from other States, for the purpose specified in the purchasing Department's certificate of registration, shall obtain from the Superintendent of Taxes of his area, a blank declaration Form "C" prescribed under rule 12

of the Central Sales Tax (Registration and turnover) Rules, 1957 which the dealer required 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 be handed over to the selling dealer.

Every Declaration Form obtained from the Superintendent of Taxes by a registered dealer/authorised officer of the Government Department 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.

5. A true and complete account of every such Form received from the Superintendent of Taxes should be entered in a register in Form II prescribed by the CST (Mizoram) Rules, 1991. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the Superintendent of Taxes of his area immediately, who 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.

L.N. Tochwang,
Secretary to the Govt. of Mizoram,
Taxation Department.