

FORM 1
(See Rule 3)

Receipt No.....
Date of Filing.....
No.:

THE CENTRAL SALES TAX (DELHI) RULES 2005
RETURN OF SALES TAX PAYABLE FOR THE QUARTER/MONTH UNDER THE CENTRAL SALES TAX ACT, 1956

Name of the Registered Dealer..... Address :.....

ATTENTION:

Please fill with **BLOCK CAPITAL LETTERS** with Blue or Black ball-point or feather pen

Do NOT Overwrite on the Lines of the Boxes.

Tick / Or Cross In the box, if you wish to say Yes, |

One Character One Box

√	X	A	B	C
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Do NOT Write outside the box or two character in one box

√	X	A	B	C
				D

INSTRUCTIONS FOR FILLING UP THE FORMS

1. Write Your R C No. Legibly and Correctly. Wrong R.C. No. will lead to wrong Credit of Tax Deposited by you.
2. The Return is to be signed and verified by the proprietor/partner/principal officer.
3. Copies of 'C' Portion of the Challan shall be attached to the Return wherever applicable. Challan wherever attached is part of the Return which would be incomplete if not accompanied by the Challan.
4. Please write the classification code of items(s) sold by you from the list given in the space provided. The commodity in which maximum turnover has been declared should be mentioned, if a particular column is in respect of more than one commodity.
5. For the list of Commodity codes, please refer to the circular(s) issued in this regard, from time to time.

- (B) Value of goods returned under CST Act
- (C) Tax collected included in the Central Turnover.
- (D) Cash Discount allowed according to ordinary trade Practices and included in Central Turnover
- (E) Job work & Work contracts not amounting to sales but included in the Central Turnover

Total of 4 (A+B+C+D+E)

5. Net Turnover (Central) 3-4)

6. Deduction claimed :

Classification Code

- (A) Export outside India
 - (i) Export (Sec 5(1))
 - (ii) High Sea Sales (Sec 5(2))
 - (iii) Sale against H Forms [Sec 5(3)]
- (B) Stock/Branch Transfer [Sec 6(a)]
- (C) Sales against E-I & E-II Forms (Sec-6(2))
- (D) Exempted Sales [Sec 8(5)]
- (E) Sales covered under proviso to [Sec 9 (1) Read with Sec. 8(4) (a)]
- (F) Sales of Goods Outside Delhi (Sec 4)

Total of 6 (A+B+C+D+E+F)

7. Balance Total Taxable turnover of inter State Sales (5-6)

8. Goods-wise break up of 7

- (A) Turnover of Declared Goods against C/D Forms (Sec 8(4) (a) and (b) read with Sec (14)

- (B) Turnover of Declared Goods sold otherwise (Sec 8(2)(a) read with Sec. 14)
- (C) Turnover of Non-Declared Goods against C/D Forms (Sec 8(4) and (b))
- (D) Turnover of Non-Declared Goods sold otherwise [Sec 8(2)(A)]

Total of 8 (A+B+C+D)

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9. Calculation of Tax for the Quarter/Month

Sales Tax

0	0	%
		%
		%
		%
		%
		%
		%
		%

Total

Classification Code

9a

Turnover

9b

Tax Payable

10. Interest payable if any

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11. Total Tax and interest payable as per Return (9b+10)

12. If Revised Return then

- (a) Additional Tax Due (as compared to original return)
- (b) Interest due on additional tax

Additional Tax & Interest Due (a+b)

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13. Serial Number of RAO (enclose copy) Amount credited by RAO (if any)

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14. Adjustment of Excess Tax Credit under DVAT towards CST liability
(Refer item R 9.3 of DVAT-16 return):

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15. Excess Tax Deposited during the current financial year :

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16. Particulars of payments made in the bank :

Bank Name and Branch Name at which Paid	Date of payment			Rs.	Paid Amount		Paise

DD MM YYYY

Aggregate Amount paid (Sum total amount of Challan)

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17. Total Amount paid (13+14+15+16)

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18. (a) Out of the total amount paid, Interest paid

(b) Dues(17-11) or (17-13) Excess Paid Balance Due

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Registration No.

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Ward No.

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19. Requirement of Statutory Declaration Forms, Requisition Account of Central Statutory Declaration Forms required in respect of registered dealer purchases made during the assessment year should be attached as Annexure 'A' with the last Quarter/Month return in the Format prescribed.
20. Utilization of Statutory Declaration Forms issued in Advance (if any); Utilization Account of Central Statutory Declaration Forms issued in advance, and utilized in respect of registered dealer purchases made during the return period should be attached as Annexure 'B' with the return in the format prescribed.

If revised Return, please specify omissions, errors, incorrect statements and reasons because of which it has become necessary to submit revised Return.

Reason of Revised Return .

Verification: I hereby state and declare on solemn affirmation that the above statements (and the particulars furnished in the challan) are true and correct to the best of my knowledge and belief.

Rubber Stamp

F

Date _____

Signature of the Dealer

Designation/Status

Glossary

1. Gross Turn Over: Gross Amount received and receivable by the dealer during the return period, and value and goods transferred outside Delhi under Section 6 (A).
2. Classification Code : Commodity classification code of the item dealt with. Please see instruction # 4.
3. Cost of Deliveries, Freight, installation: cost of Deliveries, Freight or installation in cases where such cost is separately charged in respect of the Sales covered under the CST Act.
4. Goods Returned under CST Act; Sale price all goods returned by the purchaser with a period of 6 months from the date of delivery thereof in respect of Central Sales
5. High Sea Sales [Section 5(2)]; Sale of goods in the course of exports outside India as defined in the sub-section 2) of section (5)
6. Sales against H Forms [Section 5(3)]; Sale of goods in the course of exports outside India as defined in the sub-section (3) of Section (5)
7. Stock/Branch Transfer [Section 6(A)] Value of goods transferred outside Delhi under Section 6(A).
8. Sales against E-I and E-II Forms [Section 6(2)] ; Sales not taxable under sub-section (2) of Section 6.
9. Sales covered under Proviso to section 9(1) under Section 8(4)(a); Sales of goods referred to in the Proviso to sub-section(1) of Section 9 in connection with the purchase of which the form prescribed for purposes of clause (a) for sub-section (4) of Section 8 was obtained from any State other than Delhi .
10. Exempted Sales [Section 8(5)]; Sales not taxable under notification issued under sub-section (5) of Section 8.
11. Turnover of declared goods against C/D Forms [Section 8(4) (a & b) read with section (14)]; Declared goods sold to registered dealers Govt not being a registered dealer, on prescribed Declarations/ certificates.
12. Turnover of Non-Declared goods against C/D Forms [Section 8(4) (a & b)]; other goods sold to Registered Dealers/Govt. not being a registered dealer, on prescribed Declaration/certificates.
13. RAO; Refund Adjustment Order.