

SIKKIM SALES TAX RULES, 1983

[Notified vide Income & Sales Tax Department, Government of Sikkim Notification No. 1/IT & ST/83 dated 28th July, 1983 and published in the Sikkim Government Gazette (Extraordinary) No. 13A dated 28.7.1983.]

In exercise of the powers conferred by section 28 of the Sikkim Sales Tax Act, 1983, the State Government hereby makes the following rules, namely: -

1. SHORT TITLE AND COMMENCEMENT.-

- (1) These rules may be called the Sikkim Sales Tax Rules, 1983.
- (2) They shall come into force from **12th May, 1983.**

2. DEFINITIONS.-

- (1) In these rules, unless there is anything repugnant in the subject or context,-
 - (a) "**Act**" means the Sikkim Sales Tax Act, 1983;
 - (b) "**assessing authority**" means, in respect of any particular dealer, the person appointed under sub-section (1) of section 3, who has been prescribed in rule 6 as the authority competent to made assessment or re-assessment of tax or to impose penalty or interest;
 - (c) "**bank**" means any branch or the head office of the State Bank of Sikkim and will include any branch or head office of any other bank authorized to transact business of the Government of Sikkim;

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- (d) **“Form”** means the form appended to these rules;
 - (e) **“month”** means a calendar month;
 - (f) **“quarter”** means a quarter ending on 30th June, 30th September, 31st December and 31st March of the year;
 - (g) **“section”** or “sub-section” means the section or a sub-section of the Act;
- (2) Words and expressions used in these rules and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

1[3]. **DETERMINATION OF SALE PRICE OF GOODS SOLD ON HIRE PURCHASE OR ANY SYSTEM OF PAYMENTS BY INSTALMENTS.-**

The sale price of goods sold on hire-purchase or any system of payments by installments shall be the total or all the installments paid or agreed to be paid, whether such installments are actually paid in the same or different years and whether or not the goods are returned by the buyer or seized from him by the seller at any time during which the agreement of hire-purchase subsists. The sale price shall include any sum towards higher- charges or interest forming part of the consideration for the sale of the goods on hire-purchase or any system of payments by installments.]

1[] Substituted with effect from 1. 4. 1986 vide rule 2 of Sikkim Sales Tax (Amendment) Rules, 1994 published in Sikkim Government Extraordinary Gazette No. 162 dated 15. 9. 1995.

2[3A. DETERMINATION OF SALE PRICE UNDER SECTION 13(4a). –

(1) If the prescribed authority under section 13 is satisfied that a dealer has, with a view to evading payment of tax, shown in his accounts sale of any goods at prices which are abnormally low compared to the prevailing market price of such goods, the said authority shall, after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such determination, determine the correct and reasonable price.

(2) In determining the correct and reasonable price under sub-rule (1), the following factors, as may be relevant to such determination, shall be taken into account by the said authority: -

- (a) the prices charged by other dealers at the relevant stage of sale of the same or similar goods during the relevant period;
- (b) the prices charged by the person from whom the assessee purchased the goods and the prices charged by the dealers to whom the goods were sold by the assessee on sales made by them;

2 [] Inserted with effect from 2.8.1995 vide Rule 3 of Sikkim Sales Tax (Amendment) Rules, 1994.

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- (c) the wholesale and retail prices of the same or similar goods in the same or in the contiguous areas; and
- (d) the prices charged by the dealer on the same or similar goods in past and succeeding periods.]

4. SALE RETURNS.-

The sale price of all goods returned to the selling dealer by the purchasers of such goods within a period of six months from the date of delivery of the goods shall be allowed as a deduction from the turnover for the purposes of clause (q) of section 2:

Provided that no such deduction shall be allowed unless evidence to the satisfaction of the assessing authority of the return of the goods and of the refund, or adjustment in the accounts, of the sale price, is produced by the selling dealer.

5. AUTHORITIES TO ASSIST THE COMMISSIONER. –

(1) The following shall be the designations of the authorities to be appointed by the State Government under sub-section (1) of section 3 to assist the Commissioner in carrying out the purposes of the Act, namely; -

- 3[1) Additional Commissioner of Commercial Taxes.]
- 4[2)] Joint Commissioner of Commercial Taxes.

3 [] Inserted vide rule 2(b) of the Sikkim Sales Tax (Amendment) Rules, 1997 published in Sikkim Government Extraordinary Gazette No. 151 dated 24.7.1997.

4 [] Item 1 renumbered as 2 vide rule 3(a) of the Sikkim Sales Tax (Amendment) Rules, 1997 published in Sikkim Government Extraordinary Gazette No. 151 dated 24.7.1997.

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5[(3)] Deputy Commissioner of Commercial Taxes.

6[(4)] Assistant Commissioner of Commercial Taxes.

7[(5)] Inspectors of Commercial Taxes.

(2) Subject to the general control, superintendence and direction of the State Government, the aforesaid authorities shall be under the control and superintendence of the Commissioner.

6. PRESCRIBED AUTHORITY. –

(1) The authorities specified in column (4) of the Table below shall be the prescribed authorities for the purposes of the sections of the Act specified in column (2) of the said table and exercise such powers as are specified in column (3) of the Table aforesaid: -

8[THE TABLE]

SI NO	SECTION	DESCRIPTION OF POWER	DESIGNATION OF THE PRESCRIBED AUTHORITY
(1)	(2)	(3)	(4)
1.	5(3)(a)(i)	To allow deduction from turnover in respect of goods already taxed at the first point.	Assistant Commissioner, Deputy Commissioner, Joint Commissioner as the case may be.
2.	10	To grant registration to a dealer or to cancel, vary modify or amend the registration so granted.	Assistant Commissioner, Deputy Commissioner, Joint Commissioner.

5[] Item 2 renumbered as item 3 vide ibid.

6 [] Item 3 renumbered as item 4 vide ibid.

7 [] Item 4 renumbered as item 5 vide ibid.

8[] Substituted with effect from 15..2..1999 vide rule 2(1)(i) of the Sikkim Sales Tax (Amendment) Rules, 1999 published in Sikkim Government Extraordinary Gazette No.73 dated 14.4.1999.

3.	11	To accept or reject returns and revised returns and to levy penalty for delay in filing returns.	Assistant Commissioner, Deputy Commissioner, Joint Commissioner as the case may be.
4.	13	To make assessment or re-assessment of tax or to impose penalty or interest.	With the prior approval of the Joint Commissioner in the case of assessment framed by the Assistant Commissioner and Deputy Commissioner, and with the prior approval of the Additional Commissioner in the case of assessment framed by the Joint Commissioner.
5.	14	To demand payment of tax penalty or interest due under the Act and to initiate proceedings for recovery thereof.	Assistant Commissioner or Deputy Commissioner or Joint Commissioner, as the case may be.
6.	16	To sanction refund of tax, penalty or interest paid in excess and to reimburse the tax under the Act paid on declared goods sold in the course of inter-State trade or commerce.	As specified in rule 17 with the prior approval of Additional Commissioner.
7.	17	To accept declarations regarding persons in charge of the business.	Assistant Commissioner or Deputy Commissioner or Joint Commissioner, as the case may be.
8.	(i) 18(2) and 18(3)	To demand production of accounts and other information.	Assistant Commissioner or Deputy Commissioner or Joint Commissioner.

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	(ii) 18(4)	To inspect and search any place of business.	Assistant Commissioner or Deputy Commissioner or Joint Commissioner with the prior approval of Additional Commissioner.
	(iii) 18(5)	To seize accounts, registers or documents.	Assistant Commissioner or Deputy Commissioner or Joint Commissioner with the prior approval of Additional Commissioner.
9.	19	To accept intimation of transfer of business etc.	Assistant Commissioner or Deputy Commissioner or Joint Commissioner.
10.	21(1) and 21(2)	To entertain and dispose of appeals against orders passed by (a) Assistant Commissioner or Deputy Commissioner, (b) Joint Commissioner.	(a) Joint Commissioner, (b) Additional Commissioner.
11.	21(3)	To entertain applications in revision against appellate orders passed by Joint Commissioner.	Additional Commissioner.
12.	23(2)	To sanction prosecution for offences under section 23.	Additional Commissioner.
13.	23(4)	To compound an offence	9[Commissioner or Additional Commissioner or Joint Commissioner]
10[14.	26 and 26A	To intercept, search, inspect and seize goods.	Additional Commissioner or Joint Commissioner and Deputy Commissioner]

11 [.....]

9 [] Substituted vide rule 3(a) of Sikkim Sales Tax (Amendment) Rules, 1997 published in Extra Ordinary Gazette No 151 dated 24.7 1997.

10 [] Inserted vide rule 2(b) ibid.

11 [] Sub-rule 2 omitted with effect from 15.2.1999 vide rule 2(ii) of the Sikkim Sales Tax (Amendment) Rules, 1999 published in

7. PERIOD OF TURNOVER.-

(1) In determining the taxable turnover under sub-section (3) of section 5, the period to be taken into account in respect of a registered dealer shall ordinarily be the period specified in sub-rule (1) of rule 12 for filing returns, but in respect of a dealer who, being liable for tax under this Act fails to get himself registered, it shall be any period in respect of which he is so liable and all subsequent periods till he gets himself registered.

(2) Notwithstanding of anything contained in sub-rule (1), the assessing authority may determine the turnover of any dealer for each financial year and assess the tax due for that year.

8. EVIDENCE IN SUPPORT OF CLAIMS FOR DEDUCTIONS FROM TURNOVER.-

(1) A dealer who claims that any amount of his turnover should be exempted from levy of tax on account of the goods having been subjected to tax at an earlier point of sale or purchase in accordance with a notification issued under section 6 shall substantiate such claim before the assessing authority by producing the original copy of the cash memoranda, bills, invoices or other documents issued by the seller showing the tax paid by him.

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- (2) (i) A dealer who claims that any amount should be deducted from his turnover on account of sales referred to in sub-clause (v) clause (a) of sub-section (3) of section 5, shall substantiate such claim before the said authority by producing duplicates of cash memoranda, bills or invoices or other documents issued by him, purchase orders (if any) issued by the purchasing dealer and a declaration in writing in Form V in original that the goods sold are specified in the Registration Certificate of the purchasing dealer and that they are required for-
- (a) use by him as raw materials in the manufacture in Sikkim of goods other than goods declared tax-free under section 8, for sale inside the State of Sikkim or in the course of inter-State trade or commerce or in the course of export outside India, or
 - (b) re-sale by him in the State of Sikkim, or in the course of inter-State trade or commerce or in the course of export outside India; or
 - (c) use by him as containers, or for packing of goods of the description referred to in item (c) of Sub-clause (v) of clause (a) of sub-section (3) of section 5.
- (ii) The blank form of declaration mentioned in clause (i) of this sub-rule (2) shall be such as is obtained in accordance with rule 9.

(iii) The said declaration shall contain the particulars and be signed in the manner, prescribed in rule 9 and in Form V.

(iv) The completed declaration shall be filed by the selling dealer along with his periodical returns furnished under section 11 or, if so directed by the assessing authority, at any time specified by it but before the order of assessment for the period is passed:

Provided that if the appellate or the revisional authority while disposing of an appeal or a revision, as the case may be, under section 21, is satisfied that a dealer could not for sufficient cause furnish the said declaration before any of the authorities specified in these rules it may entertain such declaration and pass such order as it may deem fit.

(3) A dealer who claims any deduction from his turnover under clause a (iii) of sub-section (3) of section 5 in respect of transactions not liable to tax under section 9 shall produce before the assessing authority, copies of relevant bills, invoices or cash memoranda, the agreements of sale and such other documents or proof which the said authority may require to satisfy itself that the transactions are not liable to tax under the Act.

9. AUTHORITY FROM WHOM THE BLANK FORMS OF DECLARATION MAY BE OBTAINED, THEIR USE, CUSTODY AND OTHER MATTERS. -

(1) The blank forms of declaration in *Form V* shall be obtained by dealers only from the assessing authority.

(2) Before furnishing declaration to the selling dealer, the purchasing dealer, or the person mentioned in sub-rule (10), shall fill in all required particulars in the Form and shall also affix his 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" and "duplicate" shall be made over by him to the selling dealer:

Provided that a single declaration shall cover only one transaction of sale except in cases where the total amount covered by one declaration does not exceed Rs. 10,000.00 (Rupees ten thousand) or such other lower or higher amount as the Commissioner may, by notification in the Official Gazette, specify.

(3) The Forms of declaration referred to in sub-rule (1) shall be supplied to a registered dealer to the extent actually required by him on payment of a fee at such rates as may be notified by the Commissioner. The dealer shall pay the fee by depositing it into the Bank and the supply of the forms to the dealer shall be made on production of the bank receipt showing such payment.

(4) (a) The selling dealer shall maintain serially and chronologically, a complete account in a register in *Form VIA* in respect of the completed forms, of declarations

received by him from the purchasing dealers.

(b) The assessing authority may, in its discretion, direct the selling dealer to produce for inspection the portion of the declarations marked "Duplicate".

(5) Every registered dealer to whom any blank Form of declaration is issued, shall maintain in a register in *Form VII* a true and complete account of every such Form. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the authority referred to in sub rule(1) immediately, make appropriate entries in the remarks column of the said register and take such steps for the issue of a public notice of the loss, destruction or theft as the said authority may direct and the Commissioner shall also cause to be published in the Official Gazette the particulars of the Forms of declaration report to have been lost, destroyed or stolen and which, in the opinion of the Commissioner, are likely to be misused.

(6) Any unused Forms of declaration remaining in stock with a registered dealer on the cancellation of his certificate of registration shall be surrendered to the authority referred to in sub-rule (1).

(7) A registered dealer to whom Forms of declaration have been issued shall use them only for the purposes specified in the Act or these rules and shall not transfer them to any other person.

(8) The Commissioner may, by notification, declare that Forms of declaration of a particular series, design, or colour shall be deemed to be obsolete and invalid with effect from such date as

may be specified in the notification. On publication of such notification all registered dealers shall on and after the date with effect from which the Forms are declared obsolete and invalid surrender all unused Forms of that series, design, or colour which may be in their possession and obtain in exchange, such new Forms as may be substituted for the Forms declared obsolete and invalid:

Provided that new Forms shall not be issued to dealer until he has rendered a satisfactory account of the old Forms issued to him and has returned the Forms which if any are unused.

(9) (a) Where a blank or duly completed Form of declaration is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer shall furnish, in respect of every Form so lost, an indemnity bond to the authority from whom the said Form was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix. Such indemnity bond shall be furnished by the selling dealer to the authority to whom he required to furnish returns under rule 12 if a duly completed form of declaration received by him is lost, whether such loss occurs while it is in his custody or while it is in transit to the authority concerned.

(b) The selling dealer shall be entitled to obtain from the purchasing dealer, a duplicate copy of every declaration Form lost during transit to him or while in his custody or in transit to the authority concerned.

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(c) The purchasing dealer, who issues any duplicate Form of declaration to the selling dealer shall record and sign the following declaration, in ink, on each of the three portions of the forms.-

“ I hereby declare that this is the duplicate of the declaration *Form V* no..... signed onissued to whose registration certificate number is.....”

(10) The declaration as the case may be its duplicate mentioned in sub-rule (9) shall be signed by the dealer himself or on his behalf by the person declared under Section 17 and rule 20 to be the person in charge of the business.

10. REGISTRATION OF DEALERS. -

(1) An application under sub-section (1) of section 10 shall be made separately in Form 1 in respect of every place of business from which goods are sold:

Provided that, a dealer having more than one place of business in the State may, with the permission of the Commissioner, make a single application for the registration of all such place of business.

(2) Every application for registration certificate shall be:

(a) Signed by the proprietor of the business, or in the case of firm, by the partner authorized to act on behalf of the firm, or in the case of the business of an Undivided Hindu Family by the Karta of the family, or

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in the case of company incorporated under the Indian Companies Act, 1956(1 of 1956) or a corporation, by a managing director, managing agent or principal executive officer thereof, or in the case of a society, club or association of persons or a department of government or local authority by the principal executive officer, or officer in-charge of such society, club, associations, department of government or local authority as the case may be;

(b) Verified in the manner specified in the said Form, and

(c) Accompanied by a chalan showing the payment into the bank of a fee of rupees twenty-five for each such application.

(3) An application for registration shall be filed before the assessing authority having jurisdiction over the place of business of the dealer:

Provided that the application of the dealer mentioned in the proviso to sub-rule (1) shall be made to such authority as may be nominated by the Commissioner for the purpose.

(4) Where a dealer has no fixed place of business in Sikkim but sells goods inside the State either directly or through travelling agents or sales men or otherwise or, having one or more place or places of business in Sikkim sells goods in places other than those in which such place is, or places of business are, situate, the Commissioner may, by order in writing, direct that such dealer shall be registered in respect of such sales by the authority to be specified by the Commissioner in such order;

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and the provisions of the Act and these rules shall apply accordingly:

Provided that before passing such order the Commissioner may hear the dealer if a request in that behalf is made by him:

Provided further that nothing in such order shall be deemed to divest the taxing authorities or Inspectors of the areas in which the dealer sells goods of their powers and functions conferred by or under section 18 and these rules in respect of such dealer.

(5) On receipt of an application for registration, the authority referred to in sub-rule(3) shall, after verification of the particulars furnished by the applicant, grant him a registration certificate in *Form II*:

Provided that where security under proviso to sub-section (3) of section 10 is required to be furnished by the applicant, the registration certificate shall be issued to the applicant or his agent only after the applicant has complied with such requirement.

(6) The authority referred to in sub-rule (3) shall assign a number and also the appropriate alphabetic symbol to each registration certificate.

(7) (a) If a registration certificate granted under these rules is lost, destroyed or defaced or becomes illegible, the dealer shall forthwith apply to the authority referred in sub-rule (3) for the grant of a duplicate copy of such certificate. The said authority shall, after such verification as may be necessary

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and on payment of a fee of rupees twenty five deposited in the bank for credit to the State Government issue to the dealer a copy of the original certificate, after stamping thereon the words "Duplicate copy".

(b) If the original certificate is reported to have been defaced or have become illegible, the defaced or illegible certificate shall be returned with the application for the issue of a clean copy of the Certificate. If the Original certificate is reported to have been lost or destroyed, the aforesaid authority may require the dealer to file an affidavit in support of his application for the grant of a duplicate copy of the certificate.

(8) In respect of dealers having more than one place of business in the State, one additional copy of the registration certificate for each and every such additional place of business shall be supplied free of cost mentioning in each copy the place of business for which it is intended.

(9) Every registered dealer shall exhibit, or cause to be exhibited, in a conspicuous part preferably in the front portion of his place of business, the details of his name, style or trade name of the business and the number and date of the registration certificate. The registration certificate shall also be kept in the place of business and shall, on demand, be produced before any authority or an Inspector appointed by or under this Act.

11. SECURITY TO BE FURNISHED BY CERTAIN DEALER.-

(1) Where the assessing authority is of the opinion that a dealer who is liable to pay tax should furnish security for the proper custody and use of the Forms of declaration referred to in rule 9 or for the proper payment of the tax payable by him, the said authority may direct him to furnish, within such reasonable time as may be fixed by the said authority, security for an amount, which, in the opinion of the said authority, will be equivalent to the tax estimated by the said authority as being payable by the dealer for one year. In making such estimate the said authority shall take into account the gross turnover, if any, of the dealer during the preceding three years, the trend of such gross turnover at the time the estimate is made, the nature of the goods dealt with by him and such other factors as may, in the opinion of the said authority assist in making proper estimate. Where, for any reason, no such estimate is possible, the said authority may fix such amount as may appear to it as just and fair.

(2) The security referred to in sub-rule (1), may be furnished by the dealer in any of the following ways, namely:-

(a) By depositing with the said authority, Government securities for the amount of security fixed by the said authority, or

(b) by depositing such amount in the Post Office Savings Bank and pledging the passbook to, and depositing it with, the said authority; or

(c) by furnishing to the said authority a guarantee from any bank, approved in this

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behalf by the said authority, agreeing to pay to the State Government on demand, the amount of security fixed by the said authority.

(3) If at any time the said authority finds that the tax payable by the dealer for one year exceeds the amount of security furnished by him, the said authority may direct the dealer to furnish security for an additional amount so as to make the total security equivalent to the tax payable by the dealer for one year.

(4) If at any time the tax payable for one year falls below fifty percent of the amount for which security has been furnished by him, the said authority may, on application by the dealer, reduce the amount of security proportionately.

(5) Where any security furnished by the dealer is to be forfeited to Government, by reason of any default by him, the said authority may, after giving to the dealer a notice of not less than 15 days, and after consideration of a representation, if any, made by a dealer, arrange to encash the security and credit the amount to the Government.

12. RETURNS. -

(1) Every registered dealer shall furnish to the assessing authority, having jurisdiction over his place of business, returns in *Form III* for each quarter for which tax is payable by him under section 4 in respect of his place or places of business:

Provided that the Commissioner may, by order in writing and subject to such conditions or

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restrictions as may be specified in the order, permit a registered dealer to furnish an annual return in the said Form. Such permission may be refused modified or annulled by the Commissioner in writing after giving the dealer a reasonable opportunity of being heard:

Provided further that a dealer having more than one place of business for which a single registration has been granted under sub-rule (1) of rule 10 may file a signal return covering, all such places of business.

(2) Subject to sub-rule (1) such returns shall be filed within thirty days of the expiry of the period to which they relate and shall be signed and verified in the manner provided in the Form, by the dealer or the person mentioned in clause (1) of sub-rule (2) of rule 10, or by the person, if any, declared under section 17 to be in-charge of the business.

(3) If a revised return is furnished under the first proviso to sub-section (1) of section 11, it shall be accompanied by a clear statement, in writing, assigning reason for the omission or wrong statement which necessitated the submission of such revised return.

(4) Every such return or revised return shall be accompanied by –

(a) proof of payment of tax mentioned in sub-section (2) of section 11 of the Act;

(b) the declaration in original mentioned in clause (iv) of sub-rule (2) of rule 8 along

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with a statement in *Form VI* unless such declarations are permitted to be filed subsequently by the direction of the assessing authority mentioned therein;

(c) a statement in *Form VIII* showing particulars of the name of the purchaser, the goods sold, the date of sale and the sale price in respect of sales claimed to be exempt from levy of tax under the Act;

(d) a statement in *Form VIII* showing details of sales not taxable in the hands of the registered dealer; such sales having been taxed at the first or the earlier point of sale;

(e) a statement in *Form VIII* showing details of sales taxable at concessional rate of tax notified under sub-section (2) of section 4;

(f) such other statements which may be required to be filed by the assessing authority for the correct determination of the tax.

(5) A registered dealer shall, within thirty days of the grant of registration, also furnish a return for the period from the date of commencement of his liability to pay tax under the Act till the day preceding the date on which his registration takes effect, in the same manner as is specified in sub-rules (1) to (4):

Provided that the assessing authority may permit the such return to be filed either before or after the registration is granted and either for each quarter or other period included in the period for

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also, for reasons to be recorded in writing, extend the time for filing any of these returns.

(6) The return and the statement enclosed therewith shall be signed by the Proprietor of the business, if an individual, by the Karta if an Undivided Hindu Family, by an authorised partner in the case of a firm, by a Managing Director, Managing Agent or Principal Executive Officer, in the case of a company or Corporation, by a Principal Executive Officer or Officer-in-charge in the case of a Society, Club, Association, Department of Government or Local Authority, or by the person declared to be in charge of business under section 17 or by any one of these.

13. NOTICE OF HEARING. -

The notices referred to in sub-section (4) of section 10, sub-section (3) of section 11, clause (a) of sub-section (2) of section 13 and sub-section (3), (4) and (5) of section 13 shall be in *Form IX*. Every such notice shall give not less than fifteen days for its compliance counted from the date of service thereof.

10 [13A. DETERMINATION OF SALE PRICE UNDER SECTION 13(4a). –

(1) If the prescribed authority under section 13 is satisfied that a dealer has, with a view to evading payment of tax, shown in his accounts sale of any goods at prices which are abnormally low compared to the prevailing market price of such goods, the said authority shall, after making such enquiry as it may consider necessary and after giving the dealer a

¹⁰[]Inserted with effect from 2.8.1995 vide rule 3 of the Sikkim Sales Tax (Amendment) Rules, 1994 published in Sikkim Government Extraordinary Gazette No.162 dated 15.9.1995.

reasonable opportunity show cause against such determination, determine the correct and reasonable price.

(2) In determining the correct and reasonable price under sub-rule (1), the following factors, as may be relevant to such determination, shall be taken into account by the said authority:-

- (a) the prices charged by other dealers at the relevant stage of sale of the same or similar goods during the relevant period;
- (b) the price charged by the person from whom the assessee purchased the goods and the prices charged by the dealers to whom the goods were sold by the assessee on sales made by them;
- (c) the wholesale and retail prices of the same or similar goods in the same or in the contiguous areas; and
- (d) the prices charged by the dealer on the same or similar goods in past and succeeding periods.]

14. REASONABLE OPPORTUNITY. –

(1) Where under any section of the Act or these rules a reasonable opportunity is required to be given to any person to show cause against any action proposed to be taken or any penalty proposed to be imposed or any other order proposed to be passed, it shall be sufficient if a memorandum in writing containing a gist of the allegations or accusations against the said person is served upon him and he is given a period of not less than ten days from the date

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of service to represent against the action, order or penalty, as the case may be:

Provided that no such memorandum need be served if the said person is shown the order recorded on the course of the proceedings and his signature is obtained thereon and he is given a period of not less than ten days from the date of the order to represent against it. A true copy of the said order shall, however, be given to the person, in case he applies for it.

15. NOTICE OF DEMAND. -

A notice referred to in sub-section (2) or sub-section (3) of section 14 shall be in *Form X* and shall be accompanied by or should have been preceded by a copy of the order of assessment of tax or imposition of penalty or interest, as the case may be:

Provided that if the demand in any period is nil, a copy of the order of assessment shall, even then, be served on the dealer.

16. PAYMENT OF TAX, PENALTY AND INTEREST. -

(1) The amount of tax, penalty or interest payable by the dealer under any of the sections of the Act shall be paid into the bank by a challan in *Form XI* for credit into the account of the State Government.

(2) The challan shall be in quadruplicate and all copies shall be duly receipted by the said bank with its seal and signature. The original copy of the challan shall be sent to the assessing authority of the concerned area. The portion marked "duplicate" shall be retained by the bank. The portion marked

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"triplicate" and "quadruplicate" shall be delivered to the person tendering the amount, the later portion shall be attached to the return or the revised return, as the case may be, or otherwise sent to the assessing authority in proof of the amount having been paid.

11[16A]. DEDUCTION OF TAX FROM THE BILLS OF CONTRACTORS. -

(1) Any department of the State or Central Government, including departments of other States, situated in Sikkim, any local body, any authority or Corporation established by or under a statute and any State or Central Government undertaking, making payments of any sums to any contractor for carrying out a works contract shall, at the time of payment, or credit of such sums to contractor in any manner, deduct an amount towards sales tax equal to 12(*two per centum*) of such sum:

Provided that if the contractor satisfies the paying authority that the goods sold by him in the execution of the works contract are not taxable under the Sikkim Sales Tax Act, 1983, or are taxable at a rate lower than 13[*two per centum*], the deduction in respect of those goods shall not be made or, as the case may be, shall be made only at the said lower rate.

11 [] Inserted with effect from 2.8.1995 vide rule 4 of the Sikkim Sales Tax (Amendment) Rules, 1994 published in Sikkim Government Extraordinary Gazette No.162 dated 15.9.1995.

12 [] Substituted for "four per centum" with effect from 2.8.1995 vide rule 2 of the Sikkim Sales Tax (Amendment) Rules, 1996 published in Sikkim Government Extraordinary Gazette No.93 dated 11.7.1996.

13 [] Substituted for "four per centum" with effect from 2.8.1995 vide *ibid.*

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(2) After the deduction specified in sub-rule (1) is made, the authority which deducted the amounts shall grant a certificate to the contractor giving details of the payments made to him and the amounts deducted from each of the bills paid. The certificates so received by the contractors shall be attached by them to the returns for the relevant periods as proof for the deduction of tax at source.

(3) The amounts deducted from the bills of the contractor shall be remitted to the credit of the State Government in the nearest branch of the State Bank of Sikkim, within fifteen days from the date of deduction, with a chalan in *Form XI* in accordance with the procedure prescribed in rule 16. The 'Triplicate' copy of the chalan shall be forwarded by the deducting authority, along with a copy of the certificate given to the contractor under sub-rule (2), to the assessing authority of the contractor and the 'Quadruplicate' copy retained by such authority in its records.

(4) The certificates and the chalans so received by the assessing authority should be kept in the assessment records of the contractors and taken into account in determining the tax dues from him.

(5) The records of the deducting authority relating to the payments to the contractor and the deduction made from bills shall be open to inspection at all times by the assessing authority.

(6) Before any penalty under sub-section(3) of section 14A is imposed on any person, he shall be given a reasonable opportunity of showing cause why the penalty should not be levied.

(7) The amounts deducted from the bills of the contractor for which certificates are issued under sub-rule (2) shall be deemed to have been paid to the contractor and the certificates will constitute a good and sufficient discharge of the liability of the deducting authority to the contractor concerned to the extent of the amounts covered by the certificate.]

17. REFUNDS UNDER SUB-SECTION (1) OF SECTION 16.-

(1) For the purposes of section 16, the following shall be the authority competent to order refund or set off-

(a) any authority lower than the Joint Commissioner, who made the order of assessment or re-assessment, if the amount to be refunded or set off does not exceed Rs. 25,000 (rupees twenty five thousand only); and

(b) the Joint Commissioner in all other cases.

(2) When any amount paid by a dealer is held to be in excess of the amount finally determined as being payable by the dealer under the Act-

(a) a notice of such excess in *Form X* shall be issued by the assessing authority to the dealer within a reasonable time not exceeding thirty days from such final determination;

(b) the person or the dealer to whom the refund is due shall make an application to the assessing authority in *Form XII*;

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- (c) the authority specified in sub-rule (1) shall-
- (i) in the case of refund by adjustment against any amount payable by the dealer for any other period, issue a Refund Adjustment Order in *Form XIV* accompanied by a memo for adjustment; and
 - (ii) in the case of refund in cash, issue a Refund Payment Order in *Form XIII* and shall cause it to be delivered for encashment to the dealer or other person to whom the refund is due. An intimation of the issue of the Refund Payment Order shall be forwarded simultaneously to the branch of the bank by which the payment is to be made.

18. REFUNDS UNDER SUB-SECTION (2) OF SECTION 16.-

- (1) The tax paid under section 4 of the Act in respect of the sale or purchase inside the State of any declared goods shall, if the said goods are sold in the course of inter-State trade or commerce, be reimbursed to the dealer who made the inter-State sale taxed under the Central Sales Tax Act, 1956 (74 of 1956), in respect of such sale.
- (2) Every dealer, who claims a refund under sub-rule (1) shall, furnish to the authority specified in sub-rule (1) of rule 17, a statement in *Form XV*

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within the period prescribed in the proviso to sub-section (2) of Section 16.

(3) The re-imbusement mentioned in sub-rule (1) shall be made in the same manner as is specified in clause (c) of sub-rule (2) of rule 17.

(4) The burden of proving the claim preferred under this rule shall be on the dealer claiming the reimbursement.

14 [18A. REFUNDS UNDER SUB-SECTION (3) OF SECTION 16. -

(1) Every dealer, who claims refund under sub-section (3) of section 16 shall furnish to the authority specified in sub-rule (1) of rule 17, a statement in *Form XVA* within three months from the date on which the goods were returned to the dealer:

Provided that the said authority may, for sufficient cause, condone the delay in filing the claim if it is satisfied that the dealer could not have filed the claim earlier.

(2) The authority specified in sub-rule (1) if it is satisfied with reference to the documents and books of accounts produced by the dealer, that the claim is genuine and is admissible under sub-section (3) of section 16 may order the refund of the amount claimed or such part of it as found admissible.

(3) The refund mentioned in sub-rule (1) shall be made in the same manner as is specified in clause (c) of sub-rule (2) of rule 17.]

14 [] Inserted with effect from 18.9.1995 vide rule 5 of the Sikkim Sales Tax (Amendment) Rules, 1994 published in Sikkim Government Extraordinary Gazette No. 162 dated 15.9.1995.

19. TRANSFER OF BUSINESS OF A DEALER AND OTHER MATTERS. -

(1) The information required to be furnished by a dealer or any other person under section 19, shall be furnished to the assessing authority having jurisdiction over the place of business of the dealer, within thirty days of the occurrence of the event referred to in that section:

Provided that if the aforesaid information relates to a branch of head office of any business located outside the jurisdiction of the aforesaid authority, it shall be furnished also to the assessing authority within whose jurisdiction the branch or, as the case may be, the head office, is located.

(2) If on receipt of the information under section 19, the assessing authority considers it necessary to cancel, vary, modify, or amend any certificate of registration granted under section 10, the said authority shall, when the certificate had not been submitted to it, direct it to be produced and initiate proceedings under sub-section (6) of that section and sub-rule (8) of rule 10 to cancel, vary, modify or amend the said certificate. The said authority shall forward a copy of the order passed by it under this sub-rule, to the dealer as well as to any other authority under this Act having jurisdiction over the place of business of the dealer.

(3) When a dealer removes his place of business from the jurisdiction of one assessing authority to that of another the assessment of such dealer for the period up to the date of such removal shall be made by the former authority:

Provided that the Commissioner may, in his discretion, direct that any such assessment or any other proceedings pending with the former authority on the date of the said removal, shall stand transferred to the latter authority.

(4) Whenever a partition, dissolution or disruption of a family, firm, company or association registered as a dealer, takes place, the assessing authority having jurisdiction over the place of business of the dealer shall be informed of such details of the partition, dissolution or disruption as he may require and shall also be furnished with a copy of the deed or order of a court recording the said partition, dissolution or disruption, certified to be true by a notary public or a legal practitioner or a gazetted officer of the Government.

20. DECLARATION OF THE PERSON IN CHARGE OF A BUSINESS .-

(1) Every registered dealer to whom section 17 applies, shall file before the assessing authority a declaration in *Form IV* containing the name and other particulars mentioned in that Form, of the person who shall be deemed to be in charge of the business for the purposes of the Act.

(2) The aforesaid declaration shall be filed within fifteen days of the date on which the registration under section 10 is granted to the dealer.

(3) Where the information furnished under section 19 or otherwise received by the authority necessitates amendment in the declaration furnished under sub-rule (1) the dealer shall furnish to the said authority a revised declaration and until such revised declaration is furnished to the said authority

the original declaration shall continue to be deemed to be valid and binding.

21. PRODUCTION AND INSPECTION OF ACCOUNTS.-

(1) Where any authority under the Act requires any dealer, under sub-section (3) of section 18, to produce before it all or any of the accounts, registers or documents or to furnish any information specified in that sub-section, a reasonable time shall be given therefor and no such record or information relating to a period more than six preceding years may be summoned, except for special reasons recorded by the said authority in writing.

(2) All accounts, registers and documents relating to the business of the dealer, including cash or other sale memoranda, and counterfoils of all declarations issued shall be preserved by him for a period of not less than six years but if any proceedings in relation to any previous years are pending, the records of those years shall be preserved till the conclusion of those proceedings.

(3) Unless the prescribed authority in its discretion, deems it necessary to make or cause to be made an inspection or search by surprise, a notice in writing of not less than fifteen days shall be given to the dealer of the intention to inspect or search:

Provided that no such notice need be given when in the course of any aforesaid inspection or search, the authority proposes to break open any door, window, almirah, safe or other containers in the place of business of a dealer, which the dealer has refused to open for inspection when the said authority has reason to believe that the dealer has kept

or is keeping accounts, registers or documents or stocks of goods or cash relating to the business.

(4) When any accounts, registers or documents are inspected or examined by any authority such authority shall affix its signature or official seal, or both, at one or more places thereon.

(5) When any accounts, registers or documents of a dealer seized by any authority have to be returned to the dealer, such return may be made after having such extracts taken therefrom as may be considered necessary. The authority making the return shall affix its signature or official seal, or both, on such accounts, registers or documents and the dealer shall give a receipt in acknowledgement, which shall mention the number and particulars of the places where the signature or the seal, or both, have been affixed on the accounts, registers or documents returned to him.

22. MEMORANDUM OF APPEAL.-

An appeal under sub-section (1) of section 21 shall:-

- (a) be in form XVI filed in triplicate,
- (b) be presented to the appellate authority specified at serial No. 10 of the Table under rule 6, either by the dealer or by the person declared under section 17 or by his authorized representative mentioned in section 24 read with rule 30 or be sent by registered post to the said authority,
- (c) contain a clear statements of facts, the grounds of appeal and the relief claimed,
- (d) be accompanied by-

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- (i) a certified copy of the order appealed against and a true copy or a photostat copy of the notice of demand, if any, served on the appellant.
- (ii) a duly receipted chalan in *Form XI* of the bank showing the deposit of the amount mentioned in clause (a) of sub-section (2) of section 21,
- (iii) a duly receipted chalan in *Form XI* from the bank, showing the payment of the fee prescribed for appeals in rule 28, and
- (iv) a petition duly signed and verified by the appellant setting forth the facts showing sufficient cause for not preferring the appeal within the period of limitation prescribed in clause (b) of sub-section (2) of section 21 if the appeal is filed after the expiry of the said period.,
- (e) be signed and verified in the manner provided in *Form XVI*.

23. APPLICATION FOR REVISION. -

An application for revision under sub-section (3) of section 21 shall,

- (a) be in *Form XVII* and be filed in triplicate,
- (b) be presented to the revising authority in the same manner as specified in clause (b) of rule 22,
- (c) contain a clear statement of facts, the grounds for revision and the relief claimed,
- (d) be accompanied-

(i) by a certified copy of the order which is sought to be revised and true typed copies of other order challenged in appeal or revision,

(it) in the case of applications filed by parties, other than the State Government, by a duly receipted chalan in *Form XI* from the bank showing the payment of the fee prescribed for applications in revision in rule 28,

(iii) where an application for revision is made after the expiry or the period specified in the first proviso to sub-section (3) of section 21, by a petition duly signed and verified by the applicant setting forth the facts showing sufficient cause for not making the application within the said period, and

(e) be signed and verified in the manner specified in the *Form XVII*.

24. APPLICATIONS IN REVISION ON BEHALF OF GOVERNMENT.-

(1) Where the Commissioner is of opinion that any order passed in appeal or in revision by any authority under the Act is against the interests of the State revenues, he may direct any assessing authority to file an application in revision against the said order before the authority specified at serial No. 11 in the Table below rule 6.

(2) An application under this rule shall also confirm to all the requirements of rule 23.

25. DISPOSAL OF APPEALS AND APPLICATIONS IN REVISION .-

(1) If any appeal or application in revision does not confirm to the requirements of rule 22,23, or 24 as the case may be, or is barred by time or is beyond the jurisdiction of the authority before whom it is filed, the appellate or the revisional authority may reject it summarily:

Provided that no such appeal or application shall be summarily rejected unless the appellant or the applicant has been given a reasonable opportunity to amend the said appeal or application so as to bring it in conformity with all the requirements of the said rules and the reasons for the summary rejection are recorded in writing:

Provided further that the said reasons recorded for the summary rejection shall be communicated to the appellant or applicant, as the case may be.

(2) Where an appeal or application for revision is admitted for hearing on its merits, the appellate or the revisional authority shall, after giving a reasonable opportunity of being heard to the parties concerned fix a date for passing the final order in the case, if the order is not passed on the date of hearing.

(3) Where any of the parties fail to appear on the date fixed for hearing the appellate or the revisional authority may, in its discretion, either adjourn the hearing to a later date or dispose of the appeal or the application in revision on its merits on the basis of the materials available to it in the record:

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Provided that the adjournment of the hearing under this sub-rule shall not require the issue or service of any further notice on the parties concerned.

(4) The appellate or the revisional authority shall not enhance an assessment of tax or penalty or interest unless the dealer has been given a reasonable opportunity of showing cause against such enhancement.

26. REVISION BY THE COMMISSIONER .-

(1) Where the Commissioner proposes to revise any order under the second proviso to sub-section (3) of section 21, he shall cause a notice to be served on the dealer concerned and on the authority who passed the said order to show cause, within the time to be specified which shall not be less than fifteen days, why that order should not be revised.

(2) No proceedings under this rule shall be initiated in cases where-

(a) an appeal has been filed under sub-section (1) of section 21, or

(b) no appeal has been filed, the time for filling the appeal has not expired.

27. REVIEW .-

(1) When any authority appointed under section 3 reviews under sub-section (6) of section 21 any order passed under the Act, it shall record the reasons for doing so.

(2) Save with the previous sanction of the Commissioner no authority other than the Commissioner shall review any such order after the

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expiry of twelve months from the date of passing of the order, which is sought to be reviewed.

(3) Save with the previous sanction of the Commissioner, no authority other than the Commissioner, shall review any order which has been passed by any of its predecessors-in-office.

28. FEES .-

(I) The following fees shall be payable in respect of any appeal or application made under the Act, namely:-

(a)	On an application for registration as a dealer and for issue of a duplicate copy of the registration certificate.	Rs.25/-
(b)	On a memorandum of appeal made under sub-section (1) of section 21.	2 percent of the amount in dispute subject to a minimum of Re.1/- and a maximum of Rs.500/-
(c)	On an application for stay of recovery of the tax, penalty or interest, or for condonation of delays in presentation or for adjournments.	Rs.2/-
(d)	On applications in revision under sub-section (3) of section 21.	1 percent of the amount in dispute subject to a minimum of Re. 1/- and a maximum of Rs.500/-
(e)	On application for enrolment as a tax	Rs.50/-

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	Practitioner.	
(f)	On any other application including applications for review under sub-section (6) of section 21.	Rs. 13/-

(2) Applications for grant of certified copies of any order shall be charged for at the flat rate of rupees two per page or part thereof.

(3) Payments of fees under clauses (a), (b), (d) and (e) of sub-rule (1) shall be made into the bank and the chalan in proof of the payment shall be produced to the authority in the manner specified in rules 22,23 or 30, as the case may be. The fees in other cases shall be paid in the form of court fee stamps affixed on the application:

Provided that no application shall be rejected for the reason that the stamps of requisite value have not been affixed thereto, without giving a reasonable opportunity to the applicant to make good the deficit amount.

29. COMPOUNDING OF OFFENCES .-

(1) When the Commissioner decides under sub-section (4) of section 23 to accept any sum from any person by way of composition of any offence, he shall issue an order directing the person, to deposit into the bank, the amount of composition money by the date mentioned therein and to produce before such authority as may be specified in the order a copy of the receipted chalan in *Form XI* showing payment of such amount. A copy of the order shall be sent simultaneously to the said authority.

(2) On receipt of the order the person shall comply with all the terms thereof, failing which the order of composition shall stand cancelled.

30. APPEARANCE BEFORE TAXING AUTHORITIES .-

(1) Any person who is required to appear before any authority appointed under section 3 of the Act in connection with any proceeding under the Act, may appear before such authority by a person, authorized by him, in writing in this behalf, being his relative or a person in his regular and whole time employment, or by a legal practitioner, or by an accountant or by a tax practitioner who possesses the following qualification:-

(a) An accountant shall be a Chartered Accountant within the meaning of the term in the Chartered Accountant Act, 1949.

(b) A tax practitioner shall be a person who had been an employee of the Sikkim Government in the Sales Tax or Income tax Department and who by reason on his experience and proficiency in tax laws, is fit in the opinion of the Commissioner, to appear before any authority appointed under section 4 of the Act:

Provided that no such person shall be considered as a tax practitioner unless he makes an application to the Commissioner with a fee of rupees fifty paid into the bank for credit to the Government of Sikkim for being enrolled as such and the Commissioner, after being satisfied about the qualifications and antecedents of the

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applicant, grant him an enrolment and assign him an enrolment number after entering his name and other particulars in a register in *Form XVIII* maintained by the Commissioner:

Provided further that the Commissioner may, after giving a reasonable opportunity to show cause against the action proposed, revoke the enrolment granted to any person if, in his opinion, the said person is found to have been guilty of misconduct in any proceedings before any authority appointed under section 3 of the Act:

Provided also that the person whose enrolment has been so revoked may appeal to the State Government against such revocation within forty five days of the date of passing of the order by the Commissioner and the decision of the State Government thereon shall be final.

(2) A legal practitioner appearing before any authority under the Act shall produce before such authority a Vakalatnama duly signed by the person on whose behalf he appears.

(3) An accountant or tax practitioner appearing before any authority under the Act shall produce before such authority an authorization in *Form XIX* duly signed by the person on whose behalf he appears in the manner specified in that Form.

31. CHECK POSTS. -

(1) Where the State Government decides to set up a check post, under section 26, at any place in the State, the location of such check post and the designation of the authority who will be in charge of it shall be notified in the official Gazette. When a check post is set up on a thoroughfare or road, barriers may be erected across the road or thoroughfare in the form of a contrivance to enable traffic being intercepted, detained and searched.

(2) No person shall transport across or beyond a check post, any goods exceeding such quantity as may be specified by the Government notification from time to time unless he files a declaration in *Form XX* in triplicate, before the authority in charge of the check post.

(3) The said authority or officer, on being satisfied about the particulars furnished, shall countersign the declarations and seal them with his official seal; two copies of the declaration marked duplicate and triplicate shall be returned to the person filing it.

(4) The driver of the vehicle carrying the goods or the person in-charge of the goods shall produce the countersigned declarations, for inspection and checking at any other check post which may fall en route, and shall deliver them to the dealer to whom the goods are delivered, who in turn, shall produce the copy marked "duplicate" to the assessing authority on demand by it.

(5) Any authority appointed under section 3 may, for ensuring that any goods vehicle or river craft is not being used for evasion of the tax payable under the Act, require the person for the time being in charge of such vehicle or craft to stop at any place and such person shall forthwith comply with such

requirement and keep the vehicle or craft stationary for so long as is required by the said authority.

(6) The said authority may thereupon enter and search such vehicle or craft and inspect all goods and documents concerning the goods, which are being carried on such vehicle or craft. In carrying out such search or inspection the said authority may take the assistance of any other authority or a police officer or other Government Servant; the person for the time being in-charge of the vehicle or craft shall forthwith furnish such particulars of the goods and vehicle or craft as may be required and shall render all possible assistance to the said authority and to the persons assisting it in making the search or inspection. The said authority may make such endorsements as it deems fit, on the copies of the declarations carried in the vehicle or craft but shall not retain with it any of the said copies.

15[(7) Where the notified goods detained are not released owing to the failure to furnish the security required to be furnished under clause (a) of sub-section (3) of section 26 within the specified time, the notified goods detained shall be sold by public auction after following the procedure as laid down hereinafter: -

(a) Soon after the failure to furnish the security required to be furnished under clause (a) of sub-section (3) of section 26 the Officer-in-charge of the Check post detaining the notified goods shall make a report to the Commissioner or Additional

15 [] Inserted vide rule 4 of the Sikkim Sales Tax (Amendment) Rules, 1997 published in Sikkim Government Extraordinary Gazette No.151 dated 24.7.1997.

Commissioner or Joint Commissioner, as the case may be, all the facts and circumstances in which the notified goods are required to be sold by public auction and shall obtain his written orders before sale or disposal of the notified goods.

(b) The officer empowered by the Commissioner or Additional or Joint Commissioner, as the case may be, for this purpose shall cause to be published on the notice board of his office, a list of the notified goods detained and intended for sale with a notice under his signature specifying the place, where, and the day and hour at which the detained notified goods are to be sold and display copies of such list and notices at more than one public place near the Check post and the place where the goods were detained, and the place of auction. Copy of the list and notice shall also be displayed in the office of the Commissioner or Additional Commissioner or Joint Commissioner, as the case may be. Normally, a notice of not less than seven days shall be given before the auction is conducted.

(c) Intending bidders shall deposit as earnest money a sum equal to ten per centum of the estimated value of the notified goods, The successful bidder shall deposit an additional earnest money equal to fifteen per centum the value of the goods auctioned immediately on the fall of the hammer. The officer conducting the auction shall grant a

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receipt acknowledging the receipt of the earnest money.

(d) At the appointed day and time, the notified goods shall be put up in one or more lots, as the officer conducting the auction sale may consider advisable and shall be knocked down in favour of the highest bidder subject to confirmation of the sale by the Commissioner or Additional Commissioner or Joint Commissioner, as the case may be.

(e) The auction purchaser shall pay the sale value of the notified goods in cash immediately after the sale and he will not be permitted to carry away any part of the notified goods until the sale has been confirmed as above. If the purchaser fails to pay the purchase money within three days of the confirmation of sale, the notified goods shall be resold by auction and earnest money deposited by the defaulting bidder shall be forfeited to the Government. The earnest money deposited by the unsuccessful bidders shall be refunded to them immediately after the auction is over.

(f) If any order directing detention is reversed on appeal, the notified goods so detained, if they have not been sold before such reversal comes to the knowledge of the officer conducting the sale, shall be released or, if they have been sold the proceeds thereof shall be paid to the owner of the notified goods.

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(g) Notwithstanding anything contained in this rule, if the goods detained are of a perishable nature or subject to speedy and natural decay, or in the opinion of in-charge of the goods the expenses of keeping them in custody are likely to be high, he shall sell with the previous approval of the authorizing officer in writing such goods or otherwise dispose them of within the period allowed by him.

(h) Where the detained goods are sold or otherwise disposed of under the preceding sub-rule, the owner thereof shall be liable to pay the expenses and other incidental charges incurred in detaining and disposing them of. The sale proceeds of the goods shall be deposited in the Government Treasury. Surplus of the proceeds, if any, after deducting therefrom the expenses and other incidental charges incurred in detaining and disposing of the goods, and the amount of security required to be furnished shall on application be refunded to the lawful owner of the goods sold under orders of the officer empowered.

(i) Every carrier of goods or agent of a transport company including employee of a transport company or booking agency functioning in Sikkim shall in respect of the goods, maintain true record of the goods transported, delivered or received for transport in the dispatch and delivery register maintained for the purpose. The dispatch and delivery register shall be got

authenticated from the Additional Commissioner or Joint Commissioner or any other officer empowered by him in that behalf before use.

(j) No carrier of goods or agent of a transport company or booking agency shall transport, accept for booking or release any consignment of the goods unless -

(a) the consignment is covered by a copy of bill/invoice/cash memo of sale or delivery challan/consignment note, as the case may be, and declaration in *Form XX* or transit permit;

(b) The particulars regarding consignment intended to be booked are furnished; and

(c) The Transport Receipt bears stamped endorsement from the consignee indicating his full particulars and Registration Certificate number under the Act, if any.

(k) Where delivery of consignment is given to the consignee, without the aid of a transport company or booking agency, the owner or the person in charge of the goods vehicles shall maintain the record regarding delivery of consignment of the goods.

(l) Way bill, transport consignment note, dispatch register and delivery register referred to in this rule shall be preserved for a period of five years.

Explanation. -

(a) "goods" means such goods which exceed such quantities, measures or valuation as the Commissioner may, by notification in the Official Gazette, specify them from time to time.

(b) "Officer empowered" means an officer appointed under rule 31.

32. SERVICE NOTICES. -

(1) Notices under the Act or these rules may be served by any of the following methods, namely:-

(i) by delivering or tendering copy of the notice to the addressee or any adult male member of his family residing with him or to his manager, if any, declared under section 17,

(ii) by post in the manner specified in sub-rule (3).

Provided that if upon an attempt having been made to serve any such notice by any of the above methods, the authority under whose orders the notice was issued is satisfied that the addressee is deliberately avoiding the service, or that, for any other reason, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice by affixing a copy thereof on some conspicuous part of the addressee's office or the building in which his office is located or where he habitually resides, or upon

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some conspicuous part of any place of business, office or residence last notified by him and such service shall be deemed as it has been made on the addressee personally:

Provided further that where the authority under whose orders the notice was issued is satisfied, for reasons, to be recorded in writing, that the addressee has left the State and his whereabouts could not be ascertained even after a diligent enquiry, it may by an order in writing direct that the notice shall be published in official gazette and in two national and two vernacular newspaper and the said notice shall thereupon be deemed to have been validly served on the said addressee.

(2) When the serving official delivers or tenders a copy of the notice to the addressee personally or to any other person on his behalf, he shall require the signature of the person to whom the copy is so delivered or tendered as an acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereon in accordance with the first proviso to sub-rule (1), the serving official shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that the so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or the building in which his office is or was located or his place of business or residence was identified and in whose presence the copy was affixed. The serving official may also require the signature or thumb impression

of the person identifying the addressee's office or building or place of business or residence on his report.

(3) When service is made by post, it shall be deemed to have been validly effected by properly addressing, prepaying and posting the notice by registered post with acknowledgement due and unless the contrary is provided by the addressee, the service shall be deemed to have been effected at the time at which the notice would have been ordinarily been delivered by post.

(4) The sufficiency of the service of any notice shall be recorded in writing by the authority under whose orders the notice was issued and if it is not satisfied that the notice had been properly served, it shall direct the issue of a fresh notice.

33. PUNISHMENT FOR BREACH OF RULES. -

Any person contravening any provision of these rules shall be punishable with fine not exceeding one thousand rupees and, when the offence is a continuing one, with a daily fine not exceeding rupees fifty during the continuance of the offence.

SIKKIM SALES TAX RULES, 1983

FORM I

(See Rule 10)

Application for Registration under section 10 of the Sikkim Sales Tax Act, 1983

To

The Assistant Commissioner of
Commercial Taxes,
.....

I.....son of.....on behalf of
the dealer carrying on business under the name and style
..... whose head office is situated at
.....hereby apply on behalf of the said
business for a certificate of registration under the Sikkim Sales Tax Act,
1983.

2. The municipal trade licence number of the business is
.....and the said licence was first issued on
.....and the date of its last renewal is.....

3. The excise licence number of the business is.....and
the said licence was first issued on..... and the said date of
its last renewal is.....

4. The business in respect of which this Application is made has been
registered with the Registrar of Joint Stock Companies, (if registered in
any other State, name of such State), on.....
We are members of..... (here insert the name of
the Chamber of Commerce or Trade Association of which the dealer is a
member).

We keep our accounts in the.....language.
The names and addresses of the proprietor/partners of the business/all
persons having any interest in the business together with their age,
father's name, etc, are as under:

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(to be filled in if the applicant is not a company incorporated under the companies Act, or under any other law.)

Our business was first started on..... , we observe the¹⁶calendar and for purposes of accounts our year runs from the (English date)¹⁷day of Indian dateday of.....

We manufacture/process/make (here insert the names of the commodities).....for sale.

We import/intend to import for sale (her insert the names or commodities)from places outside Indian Union /or outside Sikkim, but within Indian Union.

We do/do not secure by purchase supplies of (here insert the names of commodities).....from the places within the State of Sikkim for resale.

Location of factory (if any).....

Location of warehouse (if any).....

Complete list or additional places of business of the applicant...

VERIFICATION

The above statements are true to the best of my knowledge and belief.

Name of the dealer in full.....

¹⁸Signature.....

Designation.....

Date.....

Strike out portion or paragraph whichever is not applicable.

¹⁶ Enter here English, Bengali, Fasli, or Marwari or any other year followed.

¹⁷ In filling up these entries dealer who do not observe the English calendar should give the date according to their own calendar and the corresponding date of the English calendar.

¹⁸ The application should be signed in the manner prescribed in rule 10(2).

SIKKIM SALES TAX RULES, 1983

FORM II

(See rule 10)

Certificate of Registration granted under Section 10 of the
Sikkim Sales Tax Act, 1983.

No

This is to certify that the business under the name
and style or whose place of business is situated at
.....has been registered as a dealer under the Sikkim
Sales Tax Act, 1983. The business consists
of.....

- manufacturing/processing/making(here insert the names of
the commodities)
.....
- importing (here insert the names of the commodities)
.....from.....
- and of securing by purchase, supplies of (here insert the
names of the commodities)
from places within Sikkim.

The dealer's year runs from the.....day of..... to the.....
day of.....

The dealer has additional places of business in Sikkim at
.....

- (1)
- (2)
- (3)

The dealer has a factory at.....

The dealer keeps warehouses at.....

- (1)
- (2)
- (3)

.....

Seal

Signed.....
Assistant Commissioner
of Commercial Taxes.

Date.....

SIKKIM SALES TAX RULES, 1983

FORM III
(See Rule 12)

Return of Sales Tax payable for the quarter ending.....
(or for the period..... to.....)

Name of the dealer.....
Address of the dealer.....
Registration Certificate No.....

A	Gross turnover of all sales made by the dealer during the quarter/ period	
B	Less turnover of sales not taxable in terms of section 9- (1) in the course of inter-State trade or commerce, (2) outside Sikkim, (3) in the course of import of goods into, or export of goods out of the territory of India.	
	Total	
C		
D	Deductions claimed on account of- (1) Turnover of sales of goods specified in the First Schedule, not taxable under Section 8, (2) Turnover of sales of goods on which no tax is leviable in terms of notifications issued under section 5(2), (3) Turnover of sales taxed at the first point deductible under section 5(3)(a)(i), (4) Turnover of sales already taxed deductible under section 5(3)(a)(iv), (5) Turnover of sales to registered dealers deductible under section 5(3)(a)(b).	
	Total D	
E	Net taxable turnover (C-D)	
F	Calculation of tax payable on the net taxable turnover	
	Taxable turnover Tax Payable	
	Tax @..... .percent	

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Sikkim Sales Tax Rules, 1983

	Tax @.....Percent Tax @.....Percent Tax @.....Percent		
	Total		
G.	Details of Tax paid- (i) Remitted into the bank as per chalan attached (name of the bank, chalan No. and its date)..... - (ii) Adjustment of refund as per memo in <i>Form XIV</i> attached- 19[(iii) Amount deducted at source from bills for work contracts as per certificate attached.]-		
	Total		
H.	Net tax payable(F-G)		
	List of enclosures: (1) Statement of declarations in <i>Form VI</i> along with declarations in <i>Form V</i> . (2) Statement in <i>Form VIII</i> of sales exempted from tax or taxable at concessional rates, (3) Extract of items 1 to 4 of Column 1 of the Register in <i>Form VII</i> showing a list of declarations in <i>Form V</i> issued against purchases from registered dealers. 20[(4) Certificates in proof of deduction of tax at source.]		

Signature.....
Status.....

19[] Inserted with Effect from 2.8.1995 vide rule 6 (a) of Sikkim Sales (Amendment) Rules, 1994 published in Sikkim Government Extraordinary Gazette No.162 dated 15.9.1995.

20[] Inserted with effect from 2.8.1995 vide rule 6(b)of Sikkim Sales Tax (Amendment) Rules, 1994 published in Sikkim Government Extraordinary Gazette No. 162 dated 15.9.1995.

VERIFICATION

I hereby state and declare on solemn affirmation that the statements made above and the particulars furnished in the enclosures to this return are true and correct to the best of my knowledge and belief.

Place.....

Dale.....

Signature.....

Status of the person in relation to the dealer.

FORM IV

(See Rule 20)

Declaration stating name of the person in charge of the business under section 17 of Sikkim Sales Tax Act, 1983.

To

The Assistant Commissioner of Commercial Taxes.

.....

I/We..... on behalf of the dealer carrying on business under the name and style of atwhose particulars are detailed below, hereby declare that Shriwhose details are given below, shall be deemed to be the person in charge of the said business atfor, the purposes of the Sikkim Sales Tax Act, 1983 and the rules made there under and shall at all time comply with the provisions of the said Act and the rules made there under.

- (1) Name and address of the dealer
- (2) Registration Certificate No.
- (3) Location of the business
- (4) Details of the person declared to be in charge of the business-

- (i) Name in full (in Capital Letters).....
- (ii) Father's/Husband's name.....
- (iii) Status of the person in relation to the dealer.....
- (iv) Address-
 - (a) Permanent.....
 - (b) Present.....

- 1(5) Signature and status of the person making the declaration.
Status in relation to the dealer.

Signature
Place
Dale

ACCEPTANCE OF NOMINATION

(6) I,(full name) being
(status in relation to the dealer) do hereby accept
 the above nomination

Place.....

Date.....

Signature

2(7) Signature and address of the witness as attesting signatures of
 the nominee and the person making the declaration-

1. The declaration shall be signed by the Karta if an undivided Hindu family, by an authorised partner in the case of a firm, managing director, managing agent or principal-Executive Officer in the case of a company or corporation, by the principal Executive Officer or officer in charge in the case of a society, club, association, department of Government or local authority, by the guardian or trustee in the case of guardianship or trusteeship.

2. The signatures may, as far as practicable, be attested either by a legal practitioner or by a dealer registered under the Sikkim Sales Tax Act, 1983 carrying on business in the same locality or Sabhapati, Up-Sabhapati or Sachiva of the Gram Panchayat of the area or any Gazetted Officer.

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES, 1983**FORM V***[See rule 8]*

Counterfoil <i>[To be retained]</i> Book No. Serial No.....	Original <i>(To be furnished by the selling dealer to the assessing authority in accordance with rule (8(3)(1))</i> Issued to holder of Registration Certificate No Date of issue..... Signature and seal of the issuing officer
..... (Seller) (Address) Declaration against Purchase Order No. Dated..... Bill No./Cash Memo No..... Dated, for Rs. Challan No..... Dated..... Date of issue Seal of the dealer Initials of the person who signed the declaration	Duplicate <i>[To be retained by the selling dealer]</i> Book No..... Serial No..... To[Seller][Address] Certified that the goods ordered for in my/our purchase order No..... dated..... purchased from you as per bill/cash memo (or supplied under your chalan) No..... dated for Rs.are for # <i>(a)</i> use by me/as raw materials in the manufacture in Sikkim of goods, other than goods declared tax free under section 8 of the Sikkim Sales Tax Act, 1983, for sale inside the State of Sikkim or in the course of inter-state trade or commerce or in the course of export outside India. # <i>(b)</i> re-sale by me/us in the State of Sikkim or in the course of inter-state trade or commerce or in the course of export outside India.

Sikkim Sales Tax Rules, 1983

	<p>#(c) use by me/as containers or for packing goods of the description contained in the sub-clause (c) of clause (v) of sub-section (3) of section 5 of the Sikkim Sales Tax Act, 1983 and are covered by my/our registration certificate No..... dated issued under section 10 of the Sikkim Sales Tax Act, 1983.</p> <p><i>Name and address of the purchasing dealer</i> </p> <p>*Signature and status of the person signing the declaration.</p>
--	---

Strike out whichever is not applicable.

* The declaration shall be signed by the person mentioned in sub-rule (10) of rule 8.

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES, 1983

FORM VI

[See Rule 9(4) & (9)(a)]

**Register of completed forms of declarations in Form V received
(to be maintained by selling dealers)**

This register will have the following columns:

1. Serial No.
2. Details of declaration in Form V received
2. (i) Book No.
(ii) Serial No.
(iii) Date of issue by the purchasing dealer.
3. Name, address and Registration Certificate No. of the purchasing dealer.
4. Description, quantity and value of goods sold.....
5. Seller's invoice/cash memo/Challan No. and date.....
6. Remarks.

Note. - This register may at the discretion of the dealer, be maintained in duplicate by carbon process, the duplicate copy being detached and enclosed to the return under Rule 12(4)(b).

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES, 1983
FORM VII
(See Rule 9(5))

Register of blank declaration forms in *Form V*
(To be maintained by purchasing dealers)

This register will have the following columns:

Receipts

- (i) Book No.
- (ii) Form Nos.
- (iii) Date of receipt from the tax authority

Issues

- (i) Form No.
- (ii) Name, address and Registration Certificate No.
- (iii) Description, quantity and value of goods purchased,
- (iv) Seller's invoice/cash memo/ challan No. and date.

Reference to the return along with which the form was sent to authority.
 Remarks.

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES 1983

FORM IX

(See Rule 13)

Notice of hearing under section 10(4), 11(3), 13(2)(a), 13(3), 13(4),
13(5) or the Sikkim Sales Tax Act, 1983.

No.....

Date.....

*OFFICE OF THE ASSISTANT COMMISSIONER OF COMMERCIAL
TAXES.*

To

.....

.....

Address

(a) WHEREAS you have failed to furnish any return or valid return for the period mentioned below within the prescribed period/the date extended under section 11(3), you are hereby given an opportunity to show cause at the following place, date and time why an order imposing a penalty on you should not be made under section 11(3) of the Act.

(b) WHEREAS I am not satisfied, without requiring your presence or production of accounts and other evidence by you, that the returns furnished by you for the period mentioned below are correct and complete, I hereby require you to attend in person or through an authorised representative or to produce or to cause to be produced accounts and other evidence on which you may rely in support of such returns, at the following place, date and time according to the provisions of section 13(2) (1) of the Act.

(c) WHEREAS you have not furnished returns for the period mentioned below within the prescribed period/extended date, you are hereby given an opportunity of being heard at the following place, date and time according to the provisions of section 17(3) of the Act.

(d) WHEREAS upon information which has come into my possession, I am satisfied that reasonable grounds exist to believe that you are liable to pay tax under the Act, for the period mentioned below but have nevertheless wilfully failed to apply for registration under section 10 of the Act, you are hereby directed under section 10(4) of the Act to apply for and get yourself registered within fifteen days of the service of this notice, failing which you will be liable for penalty specified in that section.

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES, 1983**FORM X***(See rules 15 & 17)*

Notice of Demand under section 14 and notice of excess payment of tax
under section 16.

No.....

Date.....

From

.....

Assistant / Deputy Commissioner of Commercial Taxes.

To

..... (Name)

..... (Address)

You are hereby informed that your taxable turnover for the year/quarter/period.....under the Sikkim Sales Tax Act, 1983, has been assessed/re-assessed to tax by an order No.datedpassed by the undersigned and a penalty has also been imposed under section.....of the said Act by the same order (or order No.....dated.....). Interest under section 14(3) has also been charged upon the amount or tax and/or penalty due from you for the said year/quarter/period. The details of these amounts are as under: -

A	Taxable turnover determined	Rs	P
B	Tax assessed on the said turnover		
C	Penalty levied under section.....		
D	Interest charged on Rs..... For the period.....		
	Total (B+C+D)		
E	Less amount already paid		
F	Net amount due/paid in excess		

2. You are hereby directed to pay the aforesaid sum of Rs.
..... (Rupees) into the State Bank of
Sikkim within.....days of the service of this notice and produce to

Sikkim Sales Tax Rules, 1983

the undersigned the receipted chalan within seven days from the date of deposit, failing which you would render yourself liable for any or all of the following consequences: -

- (i) interest at ten percent shall be payable under section 14(3) of the Act from the date on which the payment is due in accordance with this notice till the date when the payment is actually made.
- (ii) Any amount of tax, penalty or interest due from you and which remains unpaid after the said date shall be recoverable by a magistrate of the First Class as if it were a fine imposed by him.
- (iii) You will be liable for prosecution in a competent court for an offence under clause (f) of sub-section (1) of section 23

OR

You are hereby directed to file a claim in *Form XII* for the refund to the excess amount paid by you within the time prescribed in section 16(1).

3. If you are dissatisfied with any order passed by me which has resulted in this demand for payment (or notice of excess) you may file an appeal if it lies under section 21(1) of the Act, before the

4. A blank chalan in *Form XI* is enclosed for your use for this purpose.

SEAL

..... (Signature)
..... (Designation)

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES 1983**FORM XI***(See rule 16)*

(To be filled in quadruplicate)

Chalan for payment of tax/penalty/interest due under the Sikkim Sales Tax Act, 1983.

Chalan No.....paid into State Bank of Sikkim at.....
Head : 040 Sales Tax' Receipts under the Sikkim Sales Tax Act 1983.

Name and address of the dealer.....

Registration Certificate No.....

Period to which the payment relates.....

(a)	Tax due according to the return	Rs .
(b)	Tax assessed	Rs.
(c)	Penalty	Rs.
(d)	Interest	Rs.
(e)	Composition amount	Rs..
(f)	Fees for.....	Rs..
(g)	Other items (to be specified)	Rs.

Total Rs.....

(In words) Rupees.....

Date.....

Signature of the person remitting

*(For use in the Bank)*Received payment of Rs.....(rupees.....) and
credited to the accounts of the Government of Sikkim.

Signature.....

Seal

Date.....

SIKKIM SALES TAX RULES 1983**FORM XII***[See rule 17 (2)(b)]*

Application for the refund of tax paid in excess.

From

To

The Assistant Commissioner of Commercial Taxes
.....

I/We do hereby apply for a refund of Rs.....
(Rupees) being the amount of tax/penalty/interest
paid in excess by me/us or by during the
quarter/year/period..... The relevant particulars
are given below: -

1	Name, address and registration No. of the dealer	
2	Period for which the amount was paid	
3	No. and date of notice in form X	
4	The date on which the notice was received/served	
5	Dates of payment of the amount out of which the refunds are due.	
6	Amount of refund claimed.	
7	Ground of which the refunds is claimed	
8	Payment desired by refund order on state Bank of Sikkim at...../by adjustment against the dues for the period	

I/We the applicant, do hereby declare that what is stated herein is true to the best of my/our knowledge and belief and no other application for the refund/adjustment of the amount claimed herein has been made by me/us or in my/our behalf.

Place.....

Signature.....

Dealer's name.....

Continuation of page 65

WHEREAS having applied for registration under section 10 you have failed to furnish the particulars and information required for the purpose of the said section:

You are hereby given an opportunity of being heard at the following place, date and time according to the provisions of section 13(4) of the Act to show cause why a penalty under the said section should not be imposed;

(e) WHEREAS upon information which has come into my possession I am satisfied that reasonable grounds exist to believe that your turnover for the period mentioned below has escaped assessment/has been under-assessed/ has been assessed at a rate lower than that which was correctly applicable/has been subjected to wrong deduction.

I, therefore, propose to assess/re-assess the amount of tax due in respect of the said turnover and for that purpose I hereby require you to attend in person or through an authorized representative to produce or to cause to be produced accounts, registers, documents and other evidence mentioned hereunder at the following place, date and time, according to the provisions of section 13(5) or the Act.

(f) WHEREAS it appeared that you have concealed, omitted or failed to disclose full particulars of your turnover and/or have furnished incorrect particulars thereof and thereby returned figures below the real amount, you are hereby given an opportunity to show cause at the following, place, date and time why an order imposing a penalty on you should not be made under section 13(5) of the Act.

Period under reference:

Authority before whom to appear:

Place, date and time:

Evidence required to be produced:

1. Accounts, registers, documents and other evidence maintained by the dealer.
2. Other books of accounts, registers and documents connected therewith, information and documents relating to financial transactions, the profits derived from such transactions and the

stock of goods produced raised, processed, manufactured, bought, sold or delivered.

3. Statements classifying sales in different categories, if such classification has not been made in the Sales Register.
4. Duplicates of cash memoranda, bills, delivery notes, invoices or chalan in support of all sales and purchases.
5. Proof of deductions from gross turnover claimed.
6. Any other accounts, registers, documents or other evidence, which you may wish to produce.
7. Evidences or papers as detailed below: -

Place.....
Date.....

Signature.....
Designation.....

Note, - Failure on the part of the dealer to comply with the terms of this notice entails ex-prate orders without any further hearing to the dealer.

SIKKIM SALES TAX RULES 1983
FORM XIII
[See rule 17 (2) (c)]

REFUND PAYMENT ORDER

Counterfoil	Foil	Bank advice
Book No..... Voucher No..... Date of Issue.....	Book No..... Voucher..... Date of Issue.....	Book No..... Voucher..... Date of Issue.....
	Classification -40 - sales Tax Receipts Deduct Refunds	
Payable at..... Amount of refund Reimbursement Payable to(name)(address) (Reg. Certificate No.....) Details of original Credits out of which the refund is made Amount..... Date of chalan Deposit No.....	Payable at the State Bank of Sikkimwithin three months of the date of issue The State Bank of Sikkim..... (Branch) 1.Certified that- (i) with reference to the assessment record of the statement of claim in 21 [form XII/form XVA] filled by Dealer bearing	To The State Bank of Sikkim..... (Branch) This is to advice having issued a Sales Tax refund payment order with the aforesaid number and date for Rs..... (Rupees.....) in favor of(name)(address) Payable within three months of the aforesaid date for Rs..... (Rupees.....) in favor of

21[] Substituted vide rule 7(a) of the Sikkim Sales Tax (Amendment) Rules 1994 published in Sikkim Government Extraordinary Gazette No. 162 dated 15.9.95.

Sikkim Sales Tax Rules, 1983

<p>Reference to assessment order in which this refund or reimbursement is ordered; File No.....</p> <p>Period of Assessment</p> <p>Classification</p> <p>Tax.....</p> <p>Penalty.....</p> <p>Intrest.....</p> <p>Other items.....</p> <p>.....</p> <p>Signature of the Issuing authority and designation.</p>	<p>Registration No.for the year/quarter ending I am satisfied that a refund of Rs is due under 22[section 16(1)/16(3) of the Sikkim Sales Tax Act, 1983 to(name)(address)(Reg. No.)</p> <p style="text-align: center;">OR</p> <p>A reimbursement of Rs is due under section 16(2) against the statement of claim in <i>form XV</i> filled by.....for the period</p>	<p>.....(name)(address) Payable within three months of the aforesaid date. The refund payment order is payable only to the person named therein or to his banker for credit to his account. The payment when made is to be debited to all the account of the Government of Sikkim</p> <p>.....</p> <p>Signature of the Issuing authority</p> <p>SEAL</p>
---	---	--

22[] Substituted vide rule 7(a) of the Sikkim Sales Tax (Amendment) Rules 1994 published in Sikkim Government Extraordinary Gazette No. 162 dated 15.9.95.

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES, 1983**FORM XV**

(See rule 18(2)]

Statement of claim for reimbursement of tax paid on declared goods subsequently sold in the course of inter-state trade or commerce.

I/We certify that in respect of the following sales of declared goods made by me/us in the course of inter-State trade or commerce, during the period I am/we are entitled to a reimbursement under section 16(2) of the Sikkim Sales Tax Act, 1983 of the tax suffered by the goods under that Act on their previous sales in Sikkim. I/We request that the reimbursement, not previously claimed or made to me/us, may be made. The particulars of these sales are given hereunder: -

Description of the goods	Quantity	Purchase value	Date of purchase	From whom purchased	Invoice/ Cash memo No.	Amount of tax paid under the state law.
1	2	3	4	5	6	7

Date of inter-state Sale	To whom sold with particulars of Registration Certificate No., address etc.	Sale value	Amount of Central Sales Tax levied	Date of payment of the tax in Col. 11	Period of the return under the central Act in col. 8 is included.
8	9	10	11	12	13

Place

Signature of the dealer.....

Registration No.....(State)

.....(Central)

VERIFICATION

I/We declare that the particulars given above are true and correct according to the best of my/our information and belief.

Place.....

Signature.....

Date.....

Sikkim Sales Tax Rules, 1983

24|FORM XV A]*[See rule 18A(1)]*

Application for refund of tax paid on goods returned.

From

To

The Joint Commissioner, Commercial Tax.
.....

I/We hereby apply for a refund of Rs.....
(Rupees.....) being the amount of proportionate tax
paid by me/us on goods sold under the hire-purchase system of
payments, which have been returned by the hirer before completing
the installments due from him.

The relevant particulars are as under: -

1. Name, address and Registration No. of the dealer.....
2. Name and address of the hirer to whom the goods were sold on hire-purchase basis.....
3. Date of sale and cash memo/invoice No.....
4. Price paid and payable.....
5. The amount of tax on the transaction paid to Government
6. Date of return of the goods.....
7. No. and amount of the installments due and not received from the hirer.....
8. Amount claimed.....
9. Reference to the chalan No. and date in which the tax was paid to Government.....
10. Whether payment of the refund is desired by adjustment or not.

²⁴ Inserted vide rule 9 of the Sikkim Sales Tax (Amendment) Rules, 1994 published in Sikkim Government Extraordinary Gazette No. 162 dated 13.9.1995.

I/We the applicant, do hereby
declare that what is stated herein is true to the best of my/our
knowledge and belief and no other application for the refund has
been made by me/us or in my/our behalf.

Place.....

Signature.....

Date.....

Dealer's name.....]

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES 1983
FORM XVI
[See rule 22]

Memorandum of appeal under section 21(2) of the Sikkim Sales Tax Act, 1983 against an order of assessment of tax, penalty or interest.

Appeal No.....of.....
 Period to which the appeal relates
 Date of receipt by appellate authority.....
 Initial of appellate authority

To

The.....of Commercial Taxes,
 I.....(full name) son of.....(full name)

hereby prefer this appeal against the order dated.....passed on.....and furnish the following particulars for that purpose: -

1. Name and address of the dealer
2. Name and style of the business
3. Status of the dealer.
 (write here individual, undivided Hindu family, firm, company, corporation, association, society, club, local authority, Government Department etc., as the case may be.)
4. Registration No.
5. Location of the place of business
6. Address to which communication should ordinarily be dispatched (to be filled up only if this is different from the address mentioned at item 1.)
7. Period to which the appeal relates.
8. Date of service of Demand Notice.
9. Details of turnover and tax assessed.
 (to be furnished only in case of appeal against assessment or reassessment)

As determined by assessing authority	As admitted by the appellant
1	2

- (a) Gross turnover
 (b) Taxable turnover
 (i) Taxable @
 (ii) Taxable @
 (iii) Taxable @
 (iv) Taxable @
 (c) Total amount of
 Tax assessed or
 re-assessed.
 (d) Section under which
 assessment or
 re-assessment made.
10. Amount of penalty, if any, imposed and section under which
 imposed.
 11. Amount of interest charged.
 12. Details of payments made:

Chalan number	Date	Amount
1	1	1

13. Amount in dispute:
 (a) Tax
 (b) Penalty (c) Interest (d) Total
14. List of papers and documents filed,
 (a) Chalan No.....dated.....for Rs.....
 showing deposit of fee payable under rule 28 for this
 memorandum of appeal.
 (b) Chalan No.....Dated.....for Rs.....showing
 deposit of the amount specified in section 21 (2) (a) of the Act.
 (c) Certified copy of the order appealed against, together with a
 copy of the Notice of Demand.

Sikkim Sales Tax Rules, 1983

- (d) Two extra copies of this memorandum.
- (e)
- (f)
- (g)

15. Statement of acts of the case and prayer:
- (a) The facts of case are as follows: -
 - (b) The points at issue are as follows: -
 - (c) Grounds of appeal are as follows: -
 - (d) Relief sought is as follows: -

VERIFICATION

I do hereby declare that the above particulars and statements are correct and complete to the best of my knowledge and belief.

Place..... Signature.....
 Date..... Status.....

ACKNOWLEDGEMENT

Received on.....from.....Memorandum of Appeal in *Form XVI* for the period together with/without the papers and documents specified at item 13 of the memorandum of appeal.

The appeal number allotted is.....of.....

Signature.....
 Designation.....

The memorandum shall be signed by the proprietor of the business, if an individual, by the Karta, if an undivided Hindu family, by an authorized partner, in the case of a firm, by a Managing Director, Managing Agent or Principal Executive Officer, in the case of a Company or Corporation; by the Principal Executive Officer or officer in-charge in the case of a society, club, association, department of Government or local authority, or by the Manager, declared under section 10 by one of these.

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES, 1983**FORM XVII***[See rule 23]*

Application by a dealer for revision under sub-section (3) of section 21 of the Sikkim Sales Tax Act, 1983.

Revision No.....of.....
 Period to which the application relates.....
 Date of receipt by the Revisional Authority.....
 Initial of the Revisional Authority.....

To

The.....of Commercial Tax,

I, (full name), son of (full name), hereby prefer the application for revision of the order datedpassed by.....and furnish the following particulars for that purpose

1. Name and address of the dealer
2. Name and style of the business
3. Status of the dealer.
(write here individual, undivided Hindu family, firm, company, corporation, association, society, club, local authority, Government Department etc., as the case may be.)
4. Registration No.
5. Location of the place of business
6. Address to which communication should ordinarily be dispatched (to be filled up only if this is different from the address mentioned at item 1)
7. Period to which the appeal relates.
8. Details of turnover and tax assessed.
(to be furnished only in case of an application for revision concerning an assessment or reassessment)

Sikkim Sale Tax Rules, 1983

As determined by assessing authority	As determined in appeal	As admitted by the applicant
1	2	3

- (a) Gross turnover
 (b) Taxable turnover
 (i) Taxable @
 (ii) Taxable @
 (iii) Taxable @
 (iv) Taxable @
 Total taxable turnover
 (c) Total amount of
 Tax assessed or
 re-assessed.
 (d) Section under which
 assessment or
 re-assessment made.
9. Amount of penalty, if any, imposed and section under which imposed.
10. Amount of interest, if any, charged.
11. Details of payments made:

Chalan number	Date	Amount
1	2	3

12. Amount in dispute:
 (a) Tax
 (b) Penalty
 (c) Total
13. List of papers and documents filed.
 (a) Chalan No.....dated for Rs.....
 showing deposit of fee payable on this application under
 rule 28.
 (b) Certified copy of the appellate order against
 which this application has been preferred.

- (c) True typed copies of the final orders at the original stage, appellate stage, if any.
- (d) Two extra copies of this application.
- (e)
- (d)

14. Statement of facts of the case and prayer:

- (a) The facts of case are as follows: -
- (b) The points at issue are as follows: -
- (c) The grounds for revision are as follows
- (d) The relief sought is as follows: -

VERIFICATION

I do hereby declare that the above particulars and statements are correct and complete to the best of my knowledge and belief.

Place..... Signature.....
 Dale..... Status.....

ACKNOWLEDGEMENT

Received on from an application for revision in *Form XVII* for the period together with/without the papers and documents specified at item 13 of the application.

The revision No. allotted is.....of.....

Signature ...
 Designation.....

The memorandum shall be signed by the proprietor of the business, if an individual, by the karta, if an undivided Hindu family, by an authorized partner, in the case of a firm, by a Managing Director, Managing Agent or Principal Executive Officer, in the case of a Company or Corporation, by the Principal Executive Officer or officer in-charge in the case of a society, club, association, department of Government or local authority, or by the Manager, declared under section 10 by one of these.

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES 1983
FORM XIX
[See rule 30(2)]

Authorization of tax practitioner to appear on behalf of any person before any authority appointed under the Act.

I/Weof.....(full address),
 being a registered dealer, holding registration certificate No.....on
 behalf of.....(dealer) holding Registration Certificate Number
 do hereby authorize Shri

Accountant/tax practitioner to represent me/us in and to produce accounts, registers, documents connected with the assessment/
 reassessment/penalty/miscellaneous/appeal revision/review proceedings
 for the period from.....to.....before the.....
 of Commercial Taxes, and whatever explanations or statements he
 gives or makes on my/our behalf will be binding on me/us.

Place..... Signature.....
 Dale..... Status in relation to the dealer

I (name) do hereby declare that I am a qualified accountant/sales tax practitioner under rule 30 of the Sikkim Sales Tax Rules 1983, and that I agree to attend on behalf of the above-mentioned dealer/person and that I shall state the facts correctly and completely and give the explanations to the best of my knowledge and belief.

Place..... Signature.....
 Date..... Enrolment No.....

Note - This should bear a court fee stamp of rupees three only.

- 1 Strike out whichever is not applicable.
- 2 The authorization shall be signed by the proprietor of the business, if an individual, by the Karat, if undivided Hindu family, by an authorized partner in the case of a firm, by a managing director, managing agent or principal executive officer in the case of a company or corporation, by the principal executive officer or officer-in-charge in the case of a society, club, association, department of government or local authority; or by the person declared under section 17 by any one of these.

Sikkim Sales Tax Rules, 1983

SIKKIM SALES TAX RULES, 1983**FORM XX***[See rule 31(2)]*

Declaration to be filed at the Check Post

COUNTERFOIL (To be retained by the person issuing) Serial No Date of issue Consignor..... Place of dispatch Destination Description of goods. Quantity..... Value..... Invoice/Cash memo No. Vehicle No..... Driver's name Check Post at Initials of the dealer issuing. Duplicate surrendered to assessing authority on	Original (to be retained at the Check Post) Duplicate (To be countersigned, sealed and returned to the transporter) Triplicate (To be countersigned, sealed and returned to the transporter)	
	Serial No..... 1. Name and address of the consigner, along with particulars or Registration No. 2. Name and address of the consignee, along with the particulars of Registration Certificate No. 3. Place from which the goods were dispatched. 4. Destination of the goods. 5. Details of the consignment.	Check post at
	Description of Quantity/Goods 6. Seller's Cash memo or Invoice No. and date 7. Vehicle No. in which transported. 8. Owner of the vehicle 9. Name and address of the driver of the vehicle. 10. Date and time of transit through Check post.	Value

Sikkim Sales Tax Rules, 1983

I/We hereby declare that the statement made above are correct and complete to the best of my/our knowledge and belief.

Signature of the dealer issuing the declaration.

Countersigned

Check Post authority

SEAL

RESULT OF CHECKING ON THE ROUTE

Designation and headquarters of the authority by whom the transport of the consignment was checked.	Description of the goods actually transported.	Quantity of the goods actually transported	Dated signature of the authority mentioned in column 1 and place of checking.
1	2	3	4

Note. - Separate form should be used for each consignment.
