



Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Srinagar.

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**Notification**

**Srinagar, the 15<sup>th</sup> July, 2014**

SRO 222. — In exercise of the powers conferred by sub-section (3) of Section 13 of the Central Sales Tax Act, 1956, the Government hereby direct that in the Central Sales Tax(Jammu and Kashmir) Rules, 1958, following amendments shall be made; namely:-

(1) In rule 6, after sub-rule (b), the following sub-rule shall be inserted,

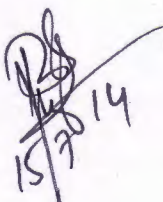
“(bb) Notwithstanding anything contained in sub-rule(b) of rule 6, any dealer or class of dealers, as may be specified by the Commissioner by a notification, shall file the returns electronically in Form IV alongwith the proof of payment.”

(2)After rule 6-C, following sub rules shall be added,

“6-D. (i) PAYMENT:- Tax or any other sum payable under the Central Sales Tax Act, 1956 shall be paid in Form VIII signed by the dealer himself.

(ii) the challan Form VIII shall be filled up in quadruplicate . The Treasury Officer shall certify the receipt of money on the foils of challan. The first foil shall be retained by treasury, the second foil shall be sent to the Assessing Authority and the third foil(including fourth foil in case of Form VIII) shall be delivered to the payer.

6-E. Notwithstanding anything contained in the Central Sales Tax(Jammu and Kashmir)Rules, 1958, where the payment of tax demand or other sum has been made electronically, the authorized bank shall generate e-Challan in Form VIII-a, through a computer network. The authorized bank shall also forward a statement of payment(s) made electronically in Form VIII-B to the authorities as may be notified by the Commissioner. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan in Form VIII-A. The date of payment for all accounting purposes shall be the date of generation of e-challan and daily statement from Bank shall mention this date.”

  
15/7/14

(3) The Form IV referred to in rule 6(b) shall be substituted by Form IV appended to this notification.

By Order of the Government of Jammu and Kashmir.

Sd/-

**(B.B. Vyas), IAS**

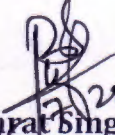
Principal Secretary to Government  
Finance Department

No. ET/Estt/52/2014

Dated: 15-07-2014

Copy to the:-

1. Financial Commissioner, Revenue, J&K.
2. Financial Commissioner, Industries & Commerce Department.
3. All Principal Secretaries to the Government.
4. All Commissioners/Secretaries to the Government.
5. Divisional Commissioner, Jammu/Kashmir.
6. All Heads of Department.
7. Excise Commissioner, J&K Srinagar.
8. Commissioner Commercial Taxes, J&K Srinagar.
9. All Deputy Commissioners.
10. Director Information, J&K.
11. General Manager, Government Press, Srinagar.
12. OSDs/Special Assistants of all Hon'ble Ministers/Ministers of State.
13. PPS to the Chief Secretary, J&K.
14. Pvt. Secretary to the Hon'ble Chief Minister.
15. Pvt. Secretary to the Principal Secretary to the Government, Finance Department.
16. Government Order file/Stock file/Finance Website/GAD website.

  
(Bharat Singh) KAS

Deputy Secretary to Government,  
Finance Department

**Government of Jammu & Kashmir  
Commercial Taxes Department**

**FORM VIII**  
[See rule 6 D of CST (J&K) Rules 1958]  
**CHALLAN FOR PAYMENT OF MONEY INTO TREASURY**  
Under Head 0040 Sales Tax

**Part "A" – To be retained in the Treasury**

TIN:	_____
Name of Dealer:	_____
Address of Dealer:	_____
Division and Circle:	_____
Quarter Ended / Tax Period:	From. .... To.....
Amount Deposited in INR	
1. Tax:	_____
2. Interest:	_____
3. Penalty:	_____
4. Security:	_____
5. Other Sum: (Please Specify Clearly):	_____
Grand Total (In figures) Rupees (In words) Rupees	_____ _____

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Signature of the Payer

.....  
For use by the Treasury

T.R. No.....

Dated .....

Received Rs. (in figures) ..... (In words).....

Cashier

Accountant

Treasury

**Government of Jammu & Kashmir  
Commercial Taxes Department**

**FORM VIII**  
[See rule 6 D of CST (J&K) Rules 1958]  
**CHALLAN FOR PAYMENT OF MONEY INTO TREASURY**  
Under Head 0040 Sales Tax

**Part "B" – To be forwarded to the Assessing Authority**

TIN:	_____
Name of Dealer:	_____
Address of Dealer:	_____
Division and Circle:	_____
Quarter Ended / Tax Period:	From. .... To.....
Amount Deposited in INR	_____
1. Tax:	_____
2. Interest:	_____
3. Penalty:	_____
4. Security:	_____
5. Other Sum: (Please Specify Clearly):	_____
Grand Total (In figures) Rupees (In words) Rupees	_____

Place: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature of the Payer

.....  
For use by the Treasury

T.R. No.....

Dated .....

Received Rs. (in figures) ..... (In words).....

Cashier

Accountant

Treasury

**Government of Jammu & Kashmir  
Commercial Taxes Department**

**FORM VIII**

[See rule 6D of CST (J&K) Rules 1958]

**CHALLAN FOR PAYMENT OF MONEY INTO TREASURY**

Under Head 0040 Sales Tax

**Part "C" – To be attached by the Dealer with the Return or Application**

GIN:	_____
Name of Dealer:	_____
Address of Dealer:	_____
Division and Circle:	_____
Quarter Ended / Tax Period:	From. .... To.....
Amount Deposited in INR	_____
1. Tax:	_____
2. Interest:	_____
3. Penalty:	_____
4. Security:	_____
5. Other Sum: (Please Specify Clearly):	_____
Grand Total (In figures) Rupees (In words) Rupees	_____

Place: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature of the Payer

.....  
For use by the Treasury

T.R. No.....

Dated .....

: Received Rs. (in figures) ..... (In words).....

Cashier

Accountant

Treasury

**Government of Jammu & Kashmir  
Commercial Taxes Department**

**FORM VIII**  
[See rule 6D of CST (J&K) Rules 1958]  
**CHALLAN FOR PAYMENT OF MONEY INTO TREASURY**  
Under Head 0040 Sales Tax

**Part "D" – To be retained by the Dealer**

TIN:	_____
Name of Dealer:	_____
Address of Dealer:	_____
Division and Circle:	_____
Quarter Ended / Tax Period:	From. .... To.....
Amount Deposited in INR	_____
1. Tax:	_____
2. Interest:	_____
3. Penalty:	_____
4. Security:	_____
5. Other Sum: (Please Specify Clearly):	_____
Grand Total (In figures) Rupees (In words) Rupees	_____ _____

Place: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature of the Payer

.....  
For use by the Treasury

T.R. No.....

Dated .....

Received Rs. (in figures) ..... (In words).....

Cashier

Accountant

Treasury

## FORM VIII-A

[Rule 6D of CST (J&amp;K) Rules 1958]

**E-CHALLAN**  
 (For Payment of Money)  
 Under Head 0040 Sales Tax  
**Government of Jammu & Kashmir**  
**Commercial Taxes Department**

Name of Dealer	
Address of Dealer	
TIN / Registration No.	
Division and Circle in which Registered	
Tax Period From – To	
<b>Amount Deposited in Rs.</b>	
1. Tax	
2. Interest	
3. Penalty	
4. Security	
5. Other Sum: (Please Specify Clearly)	
<b>GRAND TOTAL IN FIGURES: Rs.</b>	
<b>GRAND TOTAL IN WORDS: Rupees</b>	
<b>Challan Identification Number (CIN)</b>	<b>BSR Code    Date    Challan No.</b> _____

Certified that all the particulars given above are correct.

Online Payment Through Internet Banking

:                    << Bank Name >>

<< Collecting Branch Name >>

**FORM VIII-B**

[Rule 6 D of CST (J&K) Rules 1958]

**Statement of Payment Made Electronically**

**Payment Date :** \_\_\_\_\_

**Scroll Date :** \_\_\_\_\_

<b>S. No</b>	<b>Name of Depositor</b>	<b>TIN/ Registration Number</b>	<b>Date of Deposit</b>	<b>Major Head</b>	<b>Sub-Major Head</b>	<b>Minor Head</b>	<b>Bank CIN</b>	<b>Amount in Rs.</b>

**Signature of Authorized Bank Officials**

**Designation and Seal**



Form of Return under Rule 6(b) of the Central Sales Tax (Jammu and Kashmir) Rules, 1958

Return for the period From:..... To:.....QUARTER / ANNUAL

Name of the dealer.....TIN.....

Status:.....(Whether Individual, Hindu Undivided Family, Association, club, firm, company, guardian or trustee.)

Type of business:.....Filing Status: - Original / Revised / Final

	Rs	P
Gross amount received or receivable by the dealer during the period in respect of sales of goods (excluding sales within the State)		
Deduct –		
(i) Sales of goods outside the State (as defined in Section 4 of the Act)		
(ii) Sales of goods in course of export outside India (as defined in Section 5 of the Act)		
(iii) Sale of goods defined in Section 6(4) and 8(8) of CST Act 1956 (Sales to foreign diplomatic mission or consulate in India or UN Mission etc., SEZ)		
(iv) Turnover of goods transferred outside the State as defined in section 6A(1) (Stock transfer)		
Balance – Total Turnover on Inter-State sales		
Deduct –		
(i) Net Turnover of inter-State sales of goods exempt from tax under Notification issued by the Jammu & Kashmir Government under Section 8(5) of the CST Act, 1956.		
(ii) Turnover of inter-State sales taxable at 0%		
(iii) Turnover in respect of subsequent sales falling under clause (a) and (b) of Section 6(2) of the CST Act, 1956 (Sale in Transit)		
Balance – Taxable turnover in respect on inter-State sales		
Goods-wise break –up of above		
<b>A) Declared goods</b>		
(i) Sold to registered dealers on prescribed declaration.		
(ii) Sold otherwise		
<b>B) Other goods-</b>		
(i) Sold to registered dealers on prescribed declaration		
(ii) Sold Otherwise		
<b>TOTAL</b>		

**Details Taxable Turnover / Tax**

SNo	Taxable Turnover	Rate of Tax	Amount of Tax (In Rs)
1		1%	
2		2%	
3		5%	
4		13.5%	
5		40%	
6		Others .....	
<b>TOTAL</b>		<b>TOTAL</b>	

6.) Total Tax Payable on Rs:.....amounts to Rs .....

7.) Adjust Input tax Available, if any Rs.....

8.) Net Tax Payable (6-7)Rs.....

9) Tax paid by way of Challans /e Challans Rs.....

Amount (In Rs)	Treasury Voucher Number / CIN	Date	Name of Treasury/Bank

10) Balance due / Excess paid, if any.....Rs .....

11) a) I declare that the statements made and particulars furnished in and with this return are true and complete.

b) Signed statements of declarations received are enclosed (YES / NO)

Place.....

Signature.....

Date.....

Status.....