

THE UTTARAKHAND CENTRAL SALES TAX RULES

THE UTTARANCHAL CENTRAL SALES TAX RULES, 2007

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No. 744/XXVII(8)/Vanijya Kar (VAT)/2006 dated December 27, 2006 for general information.

UTTARANCHAL SHASAN

VITTA VIBHAG

No. 744/XXVII(8)/Vanijya Kar (VAT)/2006

Dated : Dehradun : December 27, 2006

Notification

In exercise of the powers conferred by sub-section (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), the Governor of Uttaranchal is pleased to make the following rules.

The Uttaranchal Central Sales Tax Rules, 2006

1 Short Title, Extent and Commencement-

1. These Rules shall be called The Uttaranchal Central Sales Tax Rules, 2006.
2. They shall extend to whole of Uttaranchal.
3. They shall be deemed to have come into force with effect from October 1, 2005.

2. **Definitions** – In these Rules, unless there is anything repugnant to the subject or context-

- (a) **“Act”** means the Central Sales Tax Act, 1956;
- (b) **“Central Rules”** means the Central Sales Tax (Registration and Turnover) Rules, 1957;
- (c) The expressions **‘Assessing Authority’**, ‘circle’, ‘circle’, ‘discontinuance of business’ and ‘Assistant Commissioner’ shall carry the same meaning as assigned to them under Uttaranchal Value Added Tax Act, 2005 or the Rules framed thereunder;
- (d) **‘Commissioner’** means the commissioner of Commercial Tax appointed by the State Government and includes an Additional Commissioner, or a Joint Commissioner of Commercial Tax appointed by the State Government;
- (e) **‘Registered dealer’** means a dealer registered under Section 7 of the Act.

3. **Publication of list of registered dealers**-(1) As soon as may be after the commencement of the Act, a list of dealers registered under sub-section (1) or (2) of Section 7 of the Act shall be published

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by the Commissioner in the Official Gazette in alphabetical order for each Circle in the following form-

CIRCLE

Serial No.	Name and Address of the registered dealer and the principal place of business, if any	Name of the Proprietor, manager, Partner or Director	Registration Certificate No.	Date from which registra tion takes effect
1	2	3	4	5
	Description of goods covered by the dealer's certificate of registration		Additional places of business	
For resale	For use in the manufacture of processing of goods for sale	For use in mining	For use in the generation or distribution of electricity or any other form of power	
6	7	8	9	
	For use in the packing of goods for sale/resale	In Uttaranchal	In other States	
10	11	12		

- (2) As soon as a new dealer is registered or an amendment is made in any registration certificate, or a registration certificate is cancelled, the Assistant Commissioner shall furnish to the Commissioner particulars in the above form where a new dealer is registered or details of the registration certificate with brief description of the amendment made

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therein where a certificate is amended, or the date of cancellation with details of the registration certificate where a certificate is cancelled for publication in the Official Gazette from time to time.

4 Maintenance of accounts—

- (1) Every dealer registered or liable to registration under the Act shall keep true and complete detailed accounts of –
 - (a) all purchases as well as sales made in the course of inter-State trade or commerce showing in such sale account, separately for each commodity—
 - (1) sales made to Government not being a registered dealer of any goods against form 'D' of the Central Rules;
 - (2) sales made to registered dealers against forms 'C' of the Central Rules of goods of the description referred to in subsection (3) of Section 8 of the Act; and
 - (3) sales made to persons other than the government or such registered dealer; and
 - (b) all goods received from or sent to other States, together with their description, quantity and value, manner of their receipt or dispatch, number and date of the relevant railway, road or air transport receipt or bill of lading and the place from or to which they have been received or sent.
- (2) A dealer who claims exemption from sales tax under subsection (2) of Section 6 of the Act, shall also keep a separate account of all sales and purchases effected by him by transfer of documents of the title of the goods during the course of their movement from one State to another.
- (3) Every commission agent, broker, del credere agent, auctioneer or any other mercantile agent, by whatever name called, shall maintain accounts showing—
 - (a) a correct and complete record of the name, address and other particulars of every principle as also the description, quantity and value of the goods purchased, sold or delivered on behalf of each such principle or received for sale from such principal;
 - (b) a correct and complete record of the name, address and other particulars of every person for whom he purchases or to whom he sells goods on behalf of every such principal;
 - (c) a copy of the account rendered by such dealer to each such principal in respect of all such purchases, sales or deliveries of goods on his behalf; and
 - (d) stock books of descriptions of different goods purchased, sold or delivered on behalf of each such principal or received from such principal for sale.

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- (4) Every dealer who claims exemption from tax under Section 6-A of the Act in respect of goods sent to another State shall maintain the following records and documents, namely-
- (a) a register showing the name and full address of the dealer or agent to whom the goods were consigned together with the description of the goods so dispatched on each occasion and their quantity and value;
 - (b) office copies of the authorization letter or letters sent to the selling agent or received from the principal dealer of the other State in respect of the goods dispatched on each occasion;
 - (c) the original copy of written contract, if any, entered into between the dealer of Uttaranchal and the agent or the principal dealer of the other State;
 - (d) copies of the bills, invoices or cash memos issue by the selling agent in the other State for the sale of goods or received by the dealer of Uttaranchal when purchasing goods on behalf of his principal dealer of the other State;
 - (e) accounts rendered by the Uttaranchal dealer to the principal dealer of the other State or by the agent in the other State to the dealer in Uttaranchal., showing the gross amounts of the bills and the deductions on account of commission and incidental charges;
 - (f) extract of the ledger account of the Uttaranchal dealer maintained in the accounts of the selling agents or principal dealer in the other State duly signed by such agent or dealer;
 - (g) full details of the railway or other carriers, receipts or challan for the goods dispatched; and
 - (h) a record showing the particulars of remittances received by or from the principal dealer or selling agent in the other State including the date, the amount received and the mode of remittance in each case.
5. Return-Every dealer liable to pay tax under the Act shall furnish a return of his turnover in respect of sales made by him in the in the course of inter-State trade or commerce in the manner prescribed for return of turnover in Rule 11 of Uttaranchal Value Added Tax Rules, 2005 in Form 1, which shall be-
- (a) signed by proprietor of the business, or, in case of a firm by one of its partners, or in case of a Hindu Joint Family by the Karta or the Manager of the family, or, in case of a company incorporated under the Companies Act, 1956, by Director, Manager, Agent or Principal Officer thereof, or, in case of a minor by his guardian, or, in case of a trust by the trustee, or by an authorized agent duly authorized by the dealer in writing, or, in case of Government, by an officer duly authorized by that Government, or, in case of any other association of

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individuals by the Principal Officer managing the business;
and

- (b) verified in the manner provide in the said Form 1
- 5-A, If any dealer having furnished a return of his turnover in respect of sales made by him in the course of inter-State trade or commerce in the manner prescribed in rule 5 discovers any omission or wrong statement therein, he may furnish a revised return at any time before the assessment is made.

6 Powers of entry, inspection and seizure-

- (1) The assessing Authority may, for the purposes of the Act and the Rules made thereunder, require any dealer, whether registered under the or not, to produce before him any book, account or other document relating to his business and may inspect, examine and copy the same and make such enquiries from the dealer relating to his business, as he may consider necessary.

Provided that books, documents and accounts of a period more than Five Years prior to the assessment year shall not be so required unless in any special case for reasons to be recorded such officer considers necessary.

- (2) All books, accounts and other documents maintained by any dealer in the ordinary course of his business, the goods in his possession and any premises, vessel or vehicle in which such goods, books, accounts or other documents are kept shall be open to inspection at all reasonable times by the Assessing Authority.
- (3) The Assessing Authority may enter any premises, vessel or vehicle specified in sub-rule(2), at all reasonable times and search for any such goods, books, accounts or documents kept or suspected to be kept in such premises vessel or vehicle:

Provided that no business premises or residential accommodation shall be entered into inspected or searched by such officer unless specially authorized by the Commissioner or such officer not below the rank of a Joint Commissioner, as may be authorized in this behalf by the Commissioner,

- (4) Any books, accounts or documents recovered on a search made under sub-rule(3) may be seized by the Assessing Authority for the purposes of investigating a dealer's liability to tax under the Act. He shall, on seizing the accounts, books, or documents forthwith grant a receipt for the same and shall return them to the dealer or the person from whose custody they were seized within a period of Three Months from the date of such seizure after having such copies or extracts taken therefrom as he may consider necessary, provided the dealer or such person gives, in writing, a receipt for the accounts,

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books or documents returned to him and also an undertaking that unless permitted by the Assessing Authority he will not make any alteration in the accounts, books or documents as they stood at the time the accounts, books or documents were returned. The Assessing Authority may, before returning the accounts, books or documents to the dealer affix his signature and his official seal at one or more places thereon, and in such case the dealer will be required to mention, in the receipt given by him, the number of places where the Assessing Authority's seal or signature or both have been affixed on each account, books or documents.

- (5) Notwithstanding anything contained in sub-rule (4), the officer seizing any books, accounts or documents under that sub-rule may, for reasons to be recorded by him in writing and with the prior approval of the Commissioner, or the officer not below the rank of a Joint Commissioner authorized by the Commissioner, retain such books, accounts or documents for such period, not exceeding beyond Thirty Days from the date of completion of all proceedings under this Act in respect of the year for which they are relevant, as he deems necessary.

Explanation – The expression 'Assessing Authority' in this rule include an officer authorized or empowered for the purposes of Sections 42,43 or 48 of Uttaranchal Value Added Tax Act, 2005.

7. Penalties – If any person commits the breach of any of these Rules, he shall be punishable with fine which may extend to Five Hundred Rupees and when the offence is a continuing offence, with a daily fine which may extend to Fifty Rupees for every day after the first, during which the offence continues.

8 Issue of blank forms of declaration or certificate and matters incidental thereto-

- (1) A registered dealer, who wishes to obtain blank forms of declaration or certificate, referred to in Rule 12 of the Central Rules, shall apply to the Assessing authority of the circle in which he is registered for the issue of such forms. The application shall be signed by any of the persons specified in Clause (a) of sub-rule (1) of Rule 3 of the Central Rules.
- (2) No blank Forms shall be issued except on payment of the fee by the dealer at the rate of Five Rupee per Form. The fee shall be deposited in a Government treasury or sub-treasury or a branch of the State Bank of India or its subsidiary/Bank, authorized to accept deposits in this behalf and a copy of the receipted treasury challan shall be attached with the application for such Forms. The amount of fee may also be paid in the form of Court-fee stamps affixed on the application.

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- (3) If the Assessing Authority is satisfied that the requisition of the dealer for blank forms is genuine and reasonable, he may issue the same in such number as he deems fit. If the fees paid is more than the fee payable for the number of forms, issued the balance shall be credited to the account of the dealer to be adjusted against any further issue of the forms or may be refunded to him on application. The Assessing Authority shall maintain separately for each kind of forms, an account of the fee paid by, and the forms issued to a dealer in registers in form II and III.
- (4)(a) No dealer shall give any declaration or certificate except on a form duly obtained by him in accordance with the provisions of this Rule and not declared obsolete or invalid under sub-rule (14).
- (b) No dealer shall accept any declaration or certificate from a dealer in another State unless it is furnished on a form duly obtained by such dealer from such authority as may be prescribed under the Rules framed by the appropriate State Government under sub-section (3) or (4) of Section 13 of the Act, provided that such form has not been declared obsolete or invalid by such authority as may be prescribed by Rules, framed by the appropriate State Government.
- (5) Every form obtained by a dealer under sub-rule (1) and every form of declaration or certificate received by such dealer from another dealer or from a department of Government, shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or for the loss of Government revenue, if any, resulting directly or indirectly from such loss or theft.
- (6) Every dealer shall maintain in a register in form IV or V, as the case may be, a correct and complete account of every kind of forms obtained by him under sub-rule (1) or furnished to him by another dealer under the Rules of the appropriate State Government.
- (7) If a blank form obtained by a dealer under sub-rule (1), or a duly completed form furnished to him by another dealer or by a department of Government is lost, destroyed or stolen, whether such loss, destruction or theft occurs while it is in the custody of the dealer who obtained it under sub-rule (1) or to whom it was furnished by another dealer, or in the course of transit to another dealer or to the Assessing Authority, he shall report the fact to the Assessing Authority concerned immediately, make appropriate entries in the remark column of the register in Form IV or V, as the case may be, and take such other steps to issue public notice of the loss, destruction or theft as the Assessing Authority may direct.

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- (8) On receipt of report under sub-rule (7), the Assessing Authority shall –
- (a) after making such enquiry, if any, as he considers necessary, fix the amount for which, and the time within which, the indemnity bond, referred to in sub-rule (2) of Rule 12 of the Central Rules, is to be furnished by the dealer, and
 - (b) give such directions to the dealer regarding issue of public notice of the loss, destruction or theft, as he may deem necessary.
- A copy of the order shall be served on the dealer whereupon he shall act accordingly.
- (9) The indemnity bond referred to in sub-rule (8) shall be signed by one of the persons specified in Clause (a) of sub-rule (1) of Rule 3 or sub-rule (8) of Rule 12 of the Central Rules.
- (10) All unused forms remaining in stock with a dealer on the discontinuance of business or on the cancellation of his registration certificate shall-
- (a) be invalid in respect of any transaction entered into after such discontinuance,
 - (b) become invalid immediately on such cancellation, and
 - (c) be surrendered to the Assessing Authority within Fifteen Days of the discontinuance of business or, as the case may be, of the service of the copy of the order of cancellation of registration certificate.
- The Assessing Authority shall maintain a record of such surrendered forms in a register in form III
- (11) No dealer who has obtained a form under sub-rule (1) shall transfer the same to any person except for the lawful purpose of Section 6, Section 6-A or Section 8 of the Act.
- (12) A form of declaration or certificate in respect of which a report has been received by the Assessing Authority under sub-rule (7) shall not be valid for the purposes of Rule 8-A.
- (13) The Commissioner shall from time to time publish in the Gazette the particulars of the forms in respect whereof a report has been received under sub-rule (7).
- (14) The Commissioner may, by notification in the Gazette, declare that the forms of a particular series, design or colour shall be deemed to be obsolete and invalid with effect from such date as he may specify and may substitute in their place forms of different series, design or colour.
- (15) When a Notification under Sub-rule (14) is published, all dealers, shall, on or before the date specified by the Commissioner therein, surrender to the Assessing Authority

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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 in their places:

Provided that no new forms shall be issued to a dealer until he has rendered account of all the forms previously issued to him and has returned the balance, if any to the Assessing Authority.

- (16) Before furnishing a form, obtained under sub-rule (1), to another dealer the person referred to in sub-rule (8) of Rule 12 of the Central Rules shall fill in all the required particulars, strike off the inapplicable portions and duly sign the same. He shall thereafter furnish the portions marked 'original' and duplicate, to the said other dealer, retaining the portion marked 'counterfoil' himself.
 - (17) The Assessing Authority shall obtain an account of the forms previously issued to a dealer before he orders the next issue of such forms under sub-rule (2). He may also in his discretion, call for an examination of the counterfoils of the forms previously issued to the dealer and utilized by him.
 - (18) A department of the Central Government or a State Government which is not a registered dealer under the Act, shall, for the purposes of Section 8 of the Act, furnish to the dealer from whom goods are purchased a certificate in Form 'D' referred to in sub-rule (1) of Rule 12 of the Central Rules. Before furnishing the certificate to the selling dealer, the authorized officer of the department shall fill in all the required particulars in the form, strike off the inapplicable portions, put his seal thereon and sign it. Thereafter the counterfoil of the form shall be retained by the authorized officer and the other two portions marked 'original' and 'duplicate' shall be made over by him to the selling dealer.
- 8-A. Submission of declarations or certificates to the Assessing Authority and matters incidental thereto-(1) A dealer who claims-
- (a) to have made inter-State sales to a registered dealer or to a department of the Central Government or a State Government, or
 - (b) exemption from tax under sub-section (2) of Section 6 of the Act, or
 - (c) to have sent goods to a dealer registered in another State otherwise than by way of sale in the course of inter-State trade or commerce.

Shall, in respect of each such claim, furnish to the Assessing Authority the portion marked 'original' of the appropriate form of declaration and/or certificate referred to in Rule 12 of the Central Rules.

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- (2) The declarations or certificates referred to in sub-rule (1) above shall be furnished within Three Months after the end of the period for which the declaration or the certificate relates:

Provided that if the said authority is satisfied that the dealer was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, it may allow such declaration or certificate to be furnished within such further time as it may permit.

- (3) The Assessing Authority may, in its discretion, also direct the dealer to produce before him for inspection, the portion of the form of declaration or certificate, as the case may be, which is marked 'duplicate,.
- (4) If any minor omission or mistake is found in a declaration or certificate furnished under sub-rule (1), it shall be returned to the dealer who shall be given an opportunity of having the omission or mistake rectified by the dealer or the department concerned of Government, from whom he had received the declaration or certificate, and of re-submitting the same within such period, not exceeding Ninety Days, as the Assessing Authority may allow.

Provided that no action under this sub-rule shall be taken if the limitation for passing the assessment order is going to expire within the said period.

8-B. Manner and time of furnishing security or additional security-

- (1) The security or additional security under sub-sections (2-A), (3-A), (3-C) or (3-E) of Section 7 of the Act shall be furnished in any one or more of the following ways, namely-
- (a) by depositing the amount in cash in any branch of the State Bank of India or treasury or sub-treasury in Uttarachal; or
- (b) by depositing the amount in any post office or scheduled or nationalized bank and pledging the pass book in favour of the Assessing Authority by designation but not by name; or
- (c) in the form of a guarantee by any scheduled or nationalized bank; or
- (d) by mortgaging any immovable property valuing at least 25% more than the amount of security; or
- (e) in the form of surety bond executed jointly by the dealer and two other persons of status and standing as his surety jointly and severally.
- (2) The Assessing Authority may direct that different parts of the security may be furnished in different manners, as may be specified by him.
- (3) Subject to provisions of these Rules, the manner of furnishing

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security under sub-section (3-E) of Section 7 of the Act shall be such as may be directed by the Assessing Authority.

- (4) The Security or additional security referred to above shall be furnished within Thirty Days from the date of service of the order demanding the same.

8-C, Appeal and matters incidental thereto-

- (1) The Appellate Authority for the purposes of sub-section (3H) of Section 7 of the shall be the authority having power to hear an appeal under the Uttaranchal Value Added Tax Act, 2005.
- (2) Before filing an appeal against an order passed under sub-section (2-A) or (3-A) or (3-D) or (3E) of Section 7 of the Act, the dealer shall deposit a fee at the rate of Five Rupees for every One Thousand Rupees (or part thereof) of the amount of security disputed by him to be furnished, subject to a maximum of Rupees One Hundred only.
- (3) The procedure of filing and hearing appeal shall be the same as prescribed for appeals under the Uttaranchal Value Added Tax Act, 2005 and the Rules framed thereunder.

9 Application of State Act and Rules-

The provision of the Uttaranchal Value Added Tax Act, 2005 and the Uttaranchal Value Added Tax Rules, 2005, as amended from time to time, shall, in so far as they are not inconsistent with the Act, or the Rules made thereunder, apply to the dealers liable to assessment under the Act.

(ALOK KUMAR JAIN)

Principal Secretary Finance

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**Form- 1
(See Rule 5)**

RETURN OF TURNOVER

Return for the month/quarter ending
of the assessment year
Registration Mark and No.
Name of the dealer
Status

(Whether individual, Hindu undivided family, association, club, society, firm, company, guardian or trustee)

1. Gross turnover including value of goods transferred to Rs.....
other place(s) of business or agent(s) or principal(s)
outside the State otherwise than by way of sale but
excluding cost of freight, delivery or installation
when such cost is separately charged.

Deduct

(a) Turnover of goods the sale of which has taken Rs.....
place outside the State, as defined in section 4 of
the Act.

(b) Turnover of goods sold in the course of export Rs.....
out of India, as defined in section 5 of the Act.

(c) Turnover of goods sold within the State. Rs.....

(d) Turnover of goods returned to the dealer by the Rs.....
purchaser within a period of six months from the
date of delivery, as laid down in section 8-A to the
Act.

(e) Value of goods transferred to other place(s) of Rs.....
business or agent(s) or principal(s) outside the
State otherwise than by way of sale in respect of
which exemption is claimed under Section 8-A of
the Act.

2. **Balance.** - Turnover of goods sold in the course of Rs.....
inter-State trade or commerce.

Deduct

(a) Turnover of goods unconditionally, exempt Rs.....
under sub-sec. (2) of Section 4 of UA VAT ACT, 2000
sold in the course of inter-State trade or commerce.

(b) Turnover of goods purchased and sold by Rs.....
transfer of documents of title thereto on which
exemption is claimed under Section 6(2) of the Act.

3. **Balance** - Taxable turnover in respect of inter-State Rs.....
sales.

4. **Goods-wise break up of above:**

(1) Declared goods Rs.....

(a) Sold to registered dealers on prescribed
declarations Rs.....

(b) Sold to Government on prescribed certificate

(c) Sold otherwise

Rs.....

(2) Other goods

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- (a) Sold to registered dealer on prescribed declarations Rs.....
 - (b) Sold to Government on prescribed certificate Rs.....
 - (c) Sold otherwise Rs.....
- (5) **Turnover Taxable**
- (i) At.....% Rs..... on which tax amounts to Rs.....
 - (ii) At.....% Rs..... on which tax amounts to Rs.....
 - (iii) At.....% Rs..... on which tax amounts to Rs.....
 - (iv) At.....% Rs..... on which tax amounts to Rs.....
 - (v) At.....% Rs..... on which tax amounts to Rs.....
 - (vi) At.....% Rs..... on which tax amounts to Rs.....
 - (vii) At.....% Rs..... on which tax amounts to Rs.....
- Total- Total -
6. Tax paid, if any, by means of treasury challan/
Bank Draft/Cheque No..... dated Rs.....
7. Balance due/excess paid, if any. Rs.....

Declaration

I enclose with this return a signed list of the -

- (1) Sales made to -
 - (a) Government, in respect of which concession is being claimed under Section 8(1) (a) of the Act;
 - (b) registered dealers, in respect of which concession is being claimed under section 8(1) (b) of the Act;
 - (c) registered dealers, in respect of which exemption is being claimed under section 6(2) of the Act.
- (2) Despatches made to any other place(s) of business or principal(s) or agent(s) outside the State in respect of which exemption is being claimed under section 6-A of the Act.
- (3) The original copies of the declarations and certificates so far received by me in respect of the aforesaid sales/despaches are also enclosed herewith, along with separate detailed list in respect of each category of declaration and certificate.
- (4) I..... proprietor of the business/partner/manager of firm/director/managing agent/principal officer of company, incorporated under the Companies Act/Karta of the Hindu undivided family/principal officer managing the business of club, association or society/guardian of minor/trustee of trust/duly authorised agent of the dealer under his written authority/an officer duly authorised by the Government do hereby declare and verify that to the best of my knowledge and belief, the above statement is true and complete and nothing has been wilfully omitted or wrongly stated.
Place..... Signature
Date Status

ACKNOWLEDGEMENT

Received from 'Messers' a dealer possessing registration certificate No..... a return of turnover for the period from to with enclosures mentioned therein.

Place.....
Date..... Receiving Officer.....

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FORM II
Register to be maintained by the Assessing Authority in respect
[See Rule 9(3)]
of declarations or certificate issued by him to registered dealers
 Nature of declaration form or certificate form.....

Receipts of Form			Issue of Forms		
1	Date	2	Authority	3	Total No.
4(a)	From	4(b)	To	5	Date
4(a)	From	4(b)	To	5	Date
6	Name and address of the dealer to whom issued		7	Registration Certificate No. and date from which it is effective	
8	Number of form issued		9(l)	From	9(b)
10	Signature of the receiving dealer		11	Signature of the witness attesting the signature of the receipt of Column 10	
12	Signature of the Assessing Authority		13	Remarks	

Note-Attestation of signature in this form shall, *mutatis mutandis*, carry the same meaning as in section 3 of the Transfer of Property Act, 1882

FORM IV
[See Rule 8(6)]

Register to be maintained by the registered dealer in respect of declaration forms or certificates issued to him by the Assessing Authority

Nature of declaration form or certificate form

RECEIPTS					ISSUES													
Date	Authority from whom received	Total No. of forms received	Serial No.		Date of issue	Name and address of the dealer to whom issued	Serial No. of form issued	Number and date of the order in respect of which issued	No. and date of bill/Cash memo/invoice/sale account, etc.	Description of goods	Quantity of goods	Amount of bill/Cash memo/invoice/sale account	Entry made in respective goods personal/accounts in the ledger.		Number and date of railway or other carrier's receipt or challan for the goods	*Purpose for which issued	Remarks regarding loss of form 5,3 No. of duplicate form issued, if any, etc.	
			To	From									Page No.	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14(a)	14(b)	15	16	17	

*(a) For resale, (b) for use in manufacture of goods for sale, (c) for mining or generation or distribution electricity, (d) for use in packing goods for sale, (e) for sale made under section 3 (b), (f) for goods sent for sale to other States, (g) for goods sent to principal of other State after purchasing as his agent in U.P.

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FORM V
[See Rule 8(6)]

Register to be maintained by the dealer who makes inter-State sales and receives declaration forms or certificates from other registered dealer or Government department

Nature of declaration form or certificate form

Serial No.	Date of receipt	Name and address of the dealer or Government department from whom receipt	Central registration certificate number of the dealer mentioned in column 3	Date from which registration certificate mentioned in column 4 is valid	Serial No. of form or certificate received	Date of form or certificate received	Description of goods	Quantity	Number and date of cash memo / bill / invoice / sale account / challan, etc.	Purpose for which goods were sold or sent.	Amount of cash memo / bill / invoice / challan, etc.	Entry made in the respective personal / goods account in the ledger		Remarks regarding loss of form received, date of intimation to S.T.O. etc.
												Amount	Page No.	
1	2	3	4	5	6	7	8	9	10	11	12	13(a)	13(b)	14

Note - To be maintained separately in respect of -

- (i) each category of declaration form or certificate.
- (ii) declared goods.
- (iii) undeclared goods.
- (iv) sales made to registered dealer for purposes specified in section 8(3) of the Act.
- (v) sales made to registered dealer for other purposes.
- (vi) sales made to unregistered dealers

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(Items Under Central Registration Certificate) Notification Under Section 8(3) (b) of the Central Sales Tax Act, 1956

Classes of goods enumerated by the Central Government which may be specified in the Registration Certificate of dealers manufacturing particulars classes of goods.

Form No. 1

1. Wheat Flour

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas and (5) Other Fuels, e.g. coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricant material -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Wheat, (2) Rice, (3) Gram, (4) Maize, (5) Bajra, (6) Barley, (7) Others.
5. Chemicals.
6. Other materials, if any.

FORM NO. 2

Rice Milling

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other Fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricant materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Paddy, (2) Half-milled rice, (3) Under-polished rice, (4) Dhals, (5) Oil seeds, (6) Other.
5. Chemicals.
6. Other materials, if any.

FORM NO. 3

Biscuit Making.

(Including Bakeries and Confectioneries)

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas and (5) Other Fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) other lubricants.
4. Basic materials -
(1) Wheat flour, atta and suji, (2) Barley flour, atta and suji, (3) Other flour, atta and suji, (4) Glucose, (5) Syrup, (6) Butter and margarine, (7) Vegetable oils including hydrogenated oils, (8) Eggs, (9) Milk, (10) Milk powder, (11) Other materials, if any.
5. Chemicals-
(1) Baking (2) Others
6. Other materials (e.g., belts and spare parts.)

FORM NO. 4

Fruit and Vegetable Processing

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other Fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).

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3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Fruits, (2) Vegetable, (3) Gur, (4) Cane Juice, (5) Others (specify other important basic materials, if any).
5. Chemicals.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 5

Sugar

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other Fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Raw materials -
(1) Sugar cane, (2) Raw sugar (including gur and jaggery), (3) Molasses and (4) Others, if any.
5. Chemicals. -
(1) Lime, (2) Limestone, (3) Sulphur and (4) Other chemicals.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 6

Distilleries and Breweries

(including power Alcohol Manufacturing)

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Barley, (2) Molasses, (3) Hops, (4) Mahua and (5) Others, if any
5. Chemicals. -
(1) Sulphuric acid, (2) Ammonium sulphate, (3) Flavouring agents (4) Yeast and (5) Other chemicals
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 7

Starch

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Maize, (2) Wheat, (3) Others, if any.
5. Chemicals. -
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 8

Vegetable Oils - Oilseed crushing and Extraction and processing of Vegetable Oils

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other Fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -

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- (1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Groundnut oil, (2) Cotton seed oil, (3) Other unrefined oils, (4) Grains, (a) Paddy, (b) Other grains, (5) Others, if any
5. Chemicals. -
(1) Caustic Soda, (2) Soda ash, (3) Bleaching earth, (4) Sulphuric acid, (5) Common salt, (6) Lime, (7) Flavours, (8) Hydrogen, (9) Nickel and, (10) Other chemicals.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 9

Paints and Varnishes

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Coal, (6) Coke (7) Other fuels.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
Barytes, (2) Lithopone, (3) Chrome colours, (4) Zinc Oxide, (5) White Lead, (6) Red Lead, (7) Red Oxide, (8) Ochres and other earth colours, and (9) Others, if any.
5. Chemicals and auxiliary materials -
(a) Gums and rosins - (1) Ester Gum (2) Rosin and (3) Other gums and rosins.
(b) Drying oils - (1) Linseed oil and (2) Other oils.
(c) Solvents and thinners - (1) Spirit White, (2) Turpentine, (3) Naphtha, (4) Other solvent and thinners.
(d) Acids.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 10

Soap

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas (5) Coal, (6) Coke, (7) Other fuels etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(A) Tallows- (1) Animal fat, (2) Dupa fat, (3) Kokum fat, (4) Hydro-genated oils, (5) Stearine, (6) Other tallows.
(B) Oils - (1) Mahua oil, (2) Coconut oil, (3) Neem oil, (4) Castor oil, (5) Groundnut oil, (6) Linseed oil, (7) Sandal wood oil, (8) Soap stock (as 100% fatty matter) and (9) All other oils.
(C) Others, if any.
5. Chemicals and auxiliary materials -
(1) Rosin, (2) Caustic Soda, (3) Soda ash, (4) Caustic potash, (5) Common salt, (6) Sodium Silicate, (7) Tale, (8) Other chemicals, (9) Perfumes, and colours - (a) Essential oil, (b) Chemical aromatics, and (c) Colours.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 11

Tanning

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, (5) Coal, (6) Coke, (7) Other fuels.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils (2) Other lubricants.

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4. Basic materials -
 - (A) Hides & Skins
 - (1) Buffalo hides, (2) Cow hides, (3) Other hides, (4) Cow-calf-skins, (5) Goat skins, (6) Sheep skins, (7) Reptile and other skins
 - (B) (1) Wattle bark, (3) Other barks, (3) Myrobalan, (4) Bark extracts, (5) Bran, (6) Vegetable oils, and (7) Others, if any.
5. Chemicals. -
 - (1) Sodium bichromate, (2) Sulphuric acid, (3) Lime, (4) Chrome tanning salt, (5) Dyes, and (6) Other chemicals.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 12

Cement

1. Fuels -
 - (1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
 - (1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
 - (1) Lime Stone, Kankar, Calcite, (2) Ordinary Plastic Clay Shale, etc. (3) Laterite, (4) Bauxite, (5) Gypsum, and (6) Others, if any
- 5.. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 13

Glass and Glassware

1. Fuels -
 - (1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
 - (1) Lubricating oils and (2) Other lubricants.
4. Basic materials and Chemicals-
 - (1) Arsenous oxide, (2) Barium oxide, (3) Borax, (4) Lime stone, (5) Salt-petre, (6) Sand, (7) Soda ash, (8) Broken glass, (9) Others if any
- 5.. Other materials (e.g., belts, spare parts etc.)

FORM NO. 14

Ceramics

1. Fuels -
 - (1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
 - (1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
 - (1) China-clay, (2) Fire-clay, (3) Pipe-clay and red-clay, (4) Sand, (5) Felspar, (6) Quartz, (7) Magnesite, (8) Gypsum, (9) Others, if any.
5. Chemicals
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 15

Plywood and Tea Chests

1. Fuels -
 - (1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
 - (1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
 - (1) Teak wood, (2) Simul Wood, (3) Mango wood, (4) Others timbers, (5) Plywood,

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- (6) Others, if any,
5. Chemicals
(1) Casein, (2) Other chemicals
6. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 16

Paper and Paper Board (including strawboard)

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Wood pulp, (2) Grass, (3) Bamboo, (4) Rags, (5) Hemp ropes, (6) Waste paper, (7) Jute waste and hessian cuttings, (8) Bagasse, (9) Straw, (12) Others, if any.
5. Chemicals
(1) Acids, (2) Sulphur, (3) Magnesite, (4) Soda ash, (5) Caustic soda, (6) Bleaching powder, (7) Lime, (8) Salt cake, (9) Common salt, (10) China clay, (11) Rosin, (12) Alum ferric, (13) Alum Sulphate, (14) Dyes, (15) Other chemicals
6. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 17

Matches

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Raw materials -
(1) Wood, (2) Match paper, (3) Veneer and splints, (4) Others, if any.
5. Chemicals -
(1) Amorphous Phosphorous (2) Chlorate of potash, (3) Glue, (4) Paraffin wax, (5) Starches, (6) Manganese, (7) Aluminium powder, (8) Barium, (9) Strontium, (10) Spirit, (11) Other materials.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 18

Cotton Textiles, Spinning and Weaving

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(A) Cotton-Short staple 27/32* and below, (2) Cotton medium staple, 7/8* to 1". (3) cotton long staple over 1", (4) Silk fibre, (5) Artificial and other fibres.
(B) Wastes - (1) Cotton, (2) Yarn
(C) Yarns - (1) Cotton, (2) Artificial silk, (3) Silk and spun silk, (4) Others.
(D) Other materials, if any.
5. Chemicals -
Sizing and finishing materials and other auxiliary materials -
(A) Chemicals and sizing and finishing materials - (1) Tallow, (2) China

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- clay, (3) Zinc Chloride, (4) Gums and rosins, (5) Sodium hydrosulphite, (6) Caustic soda, (7) Soda ash, (8) Bleaching powder, (9) Common salt, (10) Sulphuric Acid (in terms of 100 per cent strength), (11) Hydrochloric acid (in terms of 1.14 specific gravity), (12) Maize starch, (13) Tapioca, (14) Flours, all kinds (15) Other starches.
- (B) Colours - (1) Basic and direct colours, (2) Sulphur colours, (3) Vat, indanthrene and naphthol colours, other colours,
- (C) Other auxiliary materials.
6. Other materials (e.g., belts, spare parts, etc.)-
- (A) Leather goods and belting of all types.
(1) Pickers, (2) Picking bands, (3) Buffers, (4) Roller skins, (5) Belting of all kinds.
- (B) Oils - (1) Vegetable oils, (2) Mineral oils.
- (C) Stores (1) Bobbins and wooden tubes, (2) Shuttle, (3) Healds, (4) Reeds, (5) Ropes, (6) Cotton bandings, (7) All other materials.

FORM NO. 19 Woollen Textile

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, and (2) Other lubricants.
4. Basic materials -
(1) Wool raw, (2) Wool secured, (3) Wool tops, (4) Worsted yarn, (5) Others, if any.
5. Chemicals and auxiliary materials -
(1) Soda ash, (2) Sulphuric acid, (3) Dyes, (4) Oils, (5) Soap, (6) Other chemicals and auxiliary materials.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 20 Jute Textile

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Hessian cloth, (2) Sacking cloth, (2) Jute, Jute yarn and Twist, Cotton selvedge yarn, (5) Other, if any
5. Chemicals and auxiliary materials -
(1) Starch, (2) Starching syrup, (3) Cotton selvedge yarn, (4) Batching oil emulsifier, (5) Dyes, (6) Cement, (7) Bitumen, (8) Other materials and auxiliary materials.
6. Other materials (e.g., belts, spare parts etc.)-
(1) Bobbins, (2) Shuttles, (3) Other Wooden stores, (4) Belting, (5) Other transmission gears, (6) Machine parts, (7) Other materials.

FORM NO. 21 Chemicals, including Drugs and Pharmaceuticals

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Minerals and metals excluding coal -

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- (1) Bauxite, (2) Sulphur crude, (3) Lead, (4) Zinc and Zinc scrap, (5) Other minerals and metals.
5. Chemicals and allied products (excluding drugs, pharmaceuticals, minerals and metals).
- (A) Acids -
(1) Sulphuric acid, (in terms of 100 per cent strength), (2) Hydrochloric acid, (3) Nitric acid, (4) Acetic acid (glacial), (5) Other acids.
- (B) Alcohols -
(1) Ethyl-alcohol, industrial (in terms of 95 per cent strength), (2) Other alcohols,
- (C) Aluminium compounds (Specify principal varieties), others.
- (D) Alums, (Specify principal varieties), others.
- (E) Ammonia and Ammonium compounds - (1) Ammonium sulphate, (2) other ammonium compounds.
- (F) Arsenic compounds (Specify principal varieties), others.
- (G) Barium compounds, (Specify principal varieties), others.
- (H) Bleaching chemicals, others.
- (I) Bromine and bromine compounds (Specify principal varieties), others.
- (J) Calcium Compounds - (1) Calcium carbide, (2) Other calcium compounds.
- (K) Carbon
- (L) Coal tar and coal tar products - Coal tar, (2) Other coal tar products
- (M) Copper salts, (Specify principal varieties), others.
- (N) Disinfectants and insecticides, others.
- (O) Gases (including liquidified and solidified gases but excluding ammonia) (Specify principal varieties), others.
- (P) Glycerine (Specify principal varieties), others.
- (Q) Lead compounds (other than paint, pigments), (Specify principal varieties), others.
- (R) Magnesium compounds, (Specify principal varieties), others.
- (S) Manganese compounds, (Specify principal varieties), Others.
- (T) Oils and fats - (1) Unrefined vegetable oils (2) Refined vegetable oils (2) Stearine, (4) Tallow, (5) Sandal wood oils (6) Other oils and fats.
- (U) Paint, pigments and colours, (Specify principal varieties), others
- (V) Potassium compounds - (1) Potassium iodide, (2) Potassium Nitrate, (3) Other potassium compounds.
- (W) Sodium compounds - (1) Caustic soda, (2) Sodium nitrate, (3) Other sodium compounds.
- (X) Solvents, others.
- (Y) Starches, and starch products, others.
- (Z) Herbs and roots.
- (Z-1) Others, (Specify other important materials, if any, (a) any other materials.
6. Drugs and Pharmaceuticals -
(1) Quinine (2) Emetine, (3) Other drugs and pharmaceuticals.
7. Other materials (e.g., belts, spare parts etc.)

FORM NO. 22

Aluminium, Copper and Brass

All processes from Ore-Smelting to Manufacture of Final Products ready for use

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(A) Aluminium materials -
(1) Bauxite, (2) Scrap, (3) Ingots, (4) Sheets and strips, (5) Discs and

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- circles, (6) Other aluminium materials.
- (B) Copper materials -
(1) Ore, (2) Ingots, slabs, billets, etc., (4) Sheets and strips, (5) Rods and bars, (6) Other copper materials.
- (C) Basic materials other than aluminium, copper and brass materials -
(1) Tin, (2) Zinc, (3) Lead, (4) Steel, (5) Others, if any.
5. Chemicals
6. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 23

(Iron and Steel Smelting (including Blast, Furnace Operations), Rolling and Re-rolling

1. Fuels -
(1) Coal, (2) Coke, (3) Charcoal, (4) Fire-wood, (5) Fuel oils, (6) Coal gas (7) Other fuels.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating Oils (2) other lubricants.
4. Principal materials -
(A) Iron ore.
(B) Iron & Steel materials -
(1) Pig iron, (2) Scrap, (3) Steel ingots, (4) blooms, billets and slabs, (5) Bars, (6) Other iron & steel materials.
(C) Other principal materials -
(1) Aluminium, (2) Tin, (3) Spelter, (4) Lime stone, (5) Sulphur ore, (6) Manganese ore, (7) Chrome ore, (8) Dolomite rock, (9) magnesite, (10) Ferro chrome, (11) Ferro silicon, (12) Others (Specify other important principal materials, if any), (13) Any other materials.
5. Chemicals -
(1) Sulphuric acid (in terms of 100 per cent strength), (2) Sulphur, (3) All other chemicals.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 24

Bicycles

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Steel, (2) Tyres, rubber, (3) Tubes, rubber, (4) Others (Specify other important basic materials, if any), (5) Any other materials.
5. Chemicals
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 25

Sewing Machines

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Steel, (2) Cast iron, (3) Electric motors, (4) Others, (specify other important basic materials, if any) - Any other materials.
5. Auxiliary materials including chemicals.
6. Other materials (e.g., belts, spare parts etc.)

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FORM NO. 26 Producer Gas Plants

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials
(1) Lubricating oils and (2) Other lubricants
4. Basic materials -
(1) Pig iron, (2) Steel, (3) Others (Specify other important materials, if any)-
Any other materials.
5. Auxiliary materials
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 27 Electric Lamps

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Glass bulbs, (2) Glass tubing and rods, (3) Tungsten filament, (4) Molybdenum wire, (5) Lamp caps, (6) Soldering wire, (7) Others.
5. Chemicals -
(1) Argon gas, (2) Nitrogen gas (3) Other chemicals.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 28 Electric Fans

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Pig iron, (2) Steel ingots, (3) Steel plates and sheets, (4) Other steel materials, (5) Copper, (6) Brass, (7) Lead, (8) Components and accessories -
(a) Iron castings, (b) Steel castings, (c) Steel forgings, (d) Porcelain articles, (e) Other components and accessories, (9) Others, if any.
5. Chemicals
(1) Paints, (2) Other chemicals.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 29 General Engineering and Electrical Engineering (Excluding Generation and Transformation of Electrical Energy)

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Principal materials -
(A) Iron & Steel

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- (1) Pig iron, (2) Castings, (3) Forgings, (4) Bars and rods, (5) Plates, sheets and strips, (6) Angles, shapes and sections, (7) Girders, beams and joists, (8) Wrought tubes, (9) Other iron and steel materials.
- (B) Brass -
(1) Circles, plates, sheets and strips, (2) Castings, (3) Other brass materials.
- (C) Copper -
(1) Circles, plates, sheets and strips, (2) Other copper materials.
- (D) Lead -
(1) Pig Lead, (2) Other lead materials.
- (E) Aluminium -
(1) Ingots and slabs, (2) Circles, plates, sheets and strips, (3) Other aluminium materials.
- (F) Tin.
- (G) Zinc.
- (H) Other principal materials -
(1) Non-ferrous alloys, except brass, in all forms, (2) Electric wire and cable, (3) Electric motors, (4) Timber other than for packing purposes, (5) Others.
5. Chemicals and auxiliary materials -
(1) Acetylene (2) Oxygen, (3) Sulphuric Acid, (4) Paints and varnishes, (5) Carbides, (6) Other chemicals and auxiliary materials.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 30

Rubber and Rubber Manufactures (including Rubber Substitutes)

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(A) Rubber latex, Rubber and substitutes -
(1) 35% normal latex, (2) 50 to 55% concentrated latex, (3) Concentrated latex (above 55%), (4) R.M.A. 9, (5) R.M.A. 2, (6) R.M.A. 1, (7) R.M.A. 3, (8) Cuttings No. 1, (9) R.M.A. 4, (10), R.M.A. 5, (11) Cuttings No. 2, (12) Pale latex crepe IX, (13) Pale latex crepe, (14) Pale latex crepe 1, (15) Pale latex crepe 3 FAQ, (16) Estate brown crepe IX, (17) Estate brown crepe XX, (18) Smoked blanket, (19) Remilled crepe 2, (20) Estate brown crepe 3X, (21) Remilled crepe 3, (22) Remilled crepe 4, (23) Flat bark, (24) Rubber, Synthetic, (a) Thickol, (b) Neoprene, (c) Perbunan, (d) Buna (GRS), (e) Others, (25) Guttapercha (26) Balata (27) Reclaimed rubber, (28) Factice, (29) Others.
- (B) Other Basic materials -
(1) Textiles - (a) Cotton yarn, (b) Cotton duck (light and heavy), (c) Tyre cords, (d) Sewing thread, (e) Hose Jackets, (f) All other fabrics.
(2) Metals - (a) Beading wire, (b) Steel (wire, plates, etc.) for processing, (c) Cast iron, (d) Nonferrous metals - (i) Copper wire, (ii) Brass, (iii) Others.
- (C) Other basic materials - Others, (Specify other important basic materials, if any),
(a), (c) -Any other materials.
5. Chemicals and materials used as softeners vulcanishing agents, accelerators, antioxidants, fillers, etc.
(A) Wax Oils and Rosins -
(1) Paraffin Wax (2) Stearic acid, (3) Rubber oil, (4) Rine tar, (5) Tackol, (6) Rosin (7), Pitch, (8) Mineral rubber, (9) Others.

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- (B) Fillers -
(1)Whiting, (2) China clay, (3) Magnesium carbonate, (4) Magnesium oxide, (5) Lithopone, (6) Barytes, (7) Graphite, (8) French chalk, (9) Lithargo, (10) Zinc oxide, (11) Carbon black, (12) Thermatomic carbon, (13) Lamp blank, (14) Mica Power, (15) Glass powder, (16) Pumice powder, (17) Lime, (18) Others.
- (C) Accelerators, anti-oxidants, Vulcanising agents, pigments, etc. (1) Sulphur, (2) Organic accelerators, (D.P.G., M.B.T., M.B.T.S., etc.) (3) Antioxidants (agerite powder, P.B.N., etc.), (4) Red oxide, (5) Red antimony, (6) Crimson antimony, (7) Orange lake, (8) Organic colours, (9) Others.
- (D) Miscellaneous chemicals -
(1) Ammon, carb, (2) Solvent oils, (3) Benzene (solvent naphtha), (4) Acetic acid, (5) Ammonia, (6) Formaldehyde, (7) Sodium Sulphite, (8) Sodium bicarbonate, (9) Others.
6. Other materials (e.g., belts, spare parts etc.) -
(1) Belting, (2) Lubricants, (3) Steel structurals, (4) Castings, (5) Others.

FORM NO. 31

Enamel Ware

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils and (2) Other lubricants.
4. Basic materials -
(1) Black sheets, plain (2) Black sheets (PCRCA), (3) Iron castings, (4) Others, (Specify other important basic materials, if any).
5. Chemicals, colouring materials opacifiers, etc. -
(1) Borax, (2) Soda ash, (3) Cryolite, (4) Fluorspar, (5) Sulphuric acid (100% strength), (6) Hydrochloric acid (1.14 specific gravity), (1) 'Frit', 'glaze' or enamelling compound, (8) Zinc oxide, (9) Tin oxide, (10) Iron, cadmium and selenium compounds, (11) Titanium oxide, (12) Antimony oxide, (13) Cobalt compounds, (14) Other colouring compounds, (15) Others.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 32

Hume pipes and Other Cement and Concrete Products (including Reinforced Products)

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials -
- (A) Steel -
(1) Steel rods, (2) Steel wires, (3) Steel plates, (4) Steel angles, (5) Steel flats, (6) Steel joists, (7) Steel shafting, (8) Other steel.
- (B) Other basic materials -
(1) Cement, (2) Sand, (3) Stone, (4) Others (Specify other important basic materials, if any)-(a), (b), (c)-Any other materials.
5. Other materials (e.g., belts, spare parts etc.)

FORM NO. 33

Bricks, Tiles, Lime and Surkhi Manufacturing

1. Fuels-
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.

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2. Electricity (including lighting and heating).
3. Lubricating materials-
(1) Lubricating oils and (2) Other lubricants
4. Basic materials-
 - (A) Clay-
(1) Clay, ordinary, (2) China clay, (3) Fire clay, (4) Other clays,
 - (B) Other basic materials-
(1) Limestone, (2) Shells, (3) Quicklime, (4) Sand, (5) Gravel, (6) Cement,
(7) Others (Specify other important and basic materials, if any) (a), (b), (c)-
Any other materials.
5. Chemicals and auxiliary materials -
(1) Glazing materials, (2) Others,
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 34

Lac

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials -
(1) Stick lac, (2) Broad lac, (3) Seed lac, (4) Shellac -(a) Orange brand, machine made, (b) Orange, brand hand made, (c) Garnet, machine made, (d) Garnet, hand made, (e) Others, (5) Others (Specify other important basic materials, if any)-(a), (b), (c)-Any other materials.
5. Chemicals -
(1) Washing soda, (2) Sulphide of arsenic, (3) Common salt, (4) Rosin, (5) Alcohol, (100% Strength), (6) Others.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 35

Turpentine and Rosin

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials
(1) Lubricating oils and (2) Other lubricants
4. Basic materials -
(1) Crude pine gum, (2) Pine timber, (3) Pine waste, (4) Others (Specify other important basic materials, if any)-(a), (b), (c)-Any other materials.
5. Chemicals
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 36

Plastic (including Manufacture of Gramophone Records)

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials
(1) Celluloid, (2) Xylonite, (3) Casein, (4) Synthetic resins, (5) Natural resins-
(a) Shellac, (b) Other natural resins, (6) Others (Specify other important basic materials, if any)-(a), (b), (c)-Any other materials.
5. Chemicals
(1) Phenol, (2) Formaldehyde, (3) Acetic acid, (4) Other chemicals.

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6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 37

Saw Milling

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials -
(1) Timber-(a) Hard wood, (b) Soft wood, (2) Sawn timber-(a) Squares, (b) Scantlings, (c) Posts, (d) Planks, (3) Ballas, (4) Plywood, (5) Others (Specify other important basic materials, if any)-(a), (b), (c) -Any other materials.
5. Chemicals
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 38

Woodware (including Furniture Manufacturing)

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials -
(A) Hard wood timber-(1) Logs, (2) Squares, (3) Scantlings, (4) Planks. (B) Soft wood timber-(1) Logs, (2) Squares, (3) Scantlings, (4) Planks.
(C) Plywood,
(D) Others (Specify- other important basic materials, if any)-(a), (b), (c)-Any other materials
5. Auxiliary materials and chemicals -
(1) Sugar, (2) Molasses, (3) Flavouring essence, (4) Others
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 39

Tobacco Products

Fuels lubricants, etc., actually consumed

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and(5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials-
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials -
(1) Raw leaf tobacco-(a) Virginia tobacco, (b) Dutch East Indies, (c) Other imported varieties, (d) Indian grown Virginia, (e) Country (Natu Pagakul), (f) Others-(2) Cigarette paper, (3) Bidi leaves, (4) Others (Specify other important basic materials, if any)-(a), (b), (c)-Any other materials
5. (1) Sugar, (2) Molasses, (3) Flavouring essence, (4) Others
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 40

Groundnut Decorticating, Cashew-nut Processing and Dal Manufacturing

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels, e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials
(1) Lubricating oils, and (2) Other lubricants

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4. Basic materials-
(1) Ground-nut in shell, (2) Cashew-nut in shell (3) Dal grains, (4) Others
(Specify other important basic materials, if any)-(a), (b), (c) -Any other materials
5. Chemicals and auxiliary materials -
(1) Bleaching powder, (2) Others.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 41

Tea Manufacturing

Fuels, Lubricants, etc., actually consumed.

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels,
e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials -
(A) Raw tea leaf,
(B) Black tea-(1) Leaf grades, (2) Dust, (3) Tea waste,
(C) Green Tea-(1) Leaf graders, (2) Dust, (3) Tea waste,
(D) Others (Specify other important basic materials, if any)-(a), (b), (c)-Any
other materials
5. Chemicals
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 42

Printing (including Lithographing and book binding)

Fuels, Lubricants, etc., actually consumed.

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels,
e.g., coal, coke etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials-
(1) Newsprint-(a) In reels, (b) In sheets,
(2) Printing paper (other than newsprint)-(a) White, (b) Unbleached, (c)
Coloured,
(3) Other writing and printing paper,
(4) Wrapping paper-(a) Brown wrapping, (b) Other wrapping paper,
(5). Cover paper-(a) Coloured cartridge, (b) Others,
(6) Boards-(a) Cardboard, (b) Pulp-board, (c) Manilla board,
(7) Other paper and paper boards,
(8) Binding materials-(a) Cloth (b) Leather, (c) Thread and twine (d)
Stitching wire, (e) Other binding materials,
(9) Others (Specify other important basic materials, if any)-(a), (b), (c)-Any
other materials. .
5. Chemicals and auxiliary materials-
(1) Printing ink, (2) Glue, paste and other adhesives, (3) Other chemicals
and auxiliary materials. .
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 43

Webbing Narrow Fabrics, Embroidery and Lace Manufacturing Fuels, Lubricants, etc., actually consumed.

1. Fuels -
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, and (5) Other fuels,
e.g., coal, coke etc.
2. Electricity (including lighting and heating).

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3. Lubricating materials -
(1) Lubricating oils, and (2) Other lubricants
4. Basic materials-
(A) Rubber-(1) Rubber, thread,
(B) Yarn-(1) Cotton, (2) Silk, (3) Spun silk, (4) Artificial silk, (5) Others,
(C) Other basic materials-(1) Cotton waste, (2) Silk waste, (3) Others (Specify other important basic materials, if any)-(a), (b), (c)-Any other materials
5. Chemicals, finishing materials and other auxiliary materials:-
(A) Chemicals-(1) Sodium hydrosulphite, (2) Soda ash, (3) Bleaching powder
(4) Sulphuric acid (100% strength), (5) Others.
(B) Colours-(1) Basic and direct colours, (2) Sulphur colours, (3) Vat, indantherene and nepthol colours, (4) Chrome colours,(5) Vegetable colours, (6) Others.
(C) Other finishing and auxiliary materials-Total chemicals, finishing materials and other auxiliary materials.
6. Other materials (e.g., belts, spare parts etc.)

FORM NO. 44

Textiles, Dyeing, Bleaching, Finishing and Processing, (Including Mercerising, Finishing, Calendering, Glazing, Proofing, etc.) Fuels, Lubricants, etc. actually consumed.

1. Fuels-
(1) Charcoal, (2) Fire-wood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including, lighting and heating).
3. Lubricating materials-
(1) Lubricating oils, (2) Other lubricants.
4. Basic materials -
(A) Fibres-(1) Cotton, (2) Cotton Waste, (3) Wool, (4) Raw silk, (5) Other fibres.
(B) Yarn- (1) Cotton, (2) Silk, (3) Spun silk, (4) Artificial Silk, (5) Woollen, (6) Others.
(C) Cloth, piece-goods- (1) Cotton, (2) Silk, (3) Spun, (4) Artificial Silk, (5) Woollen, (6) Other piece goods.
(D) Knitted goods- (1) Wholly or mainly of cotton, (2) Wholly or mainly of silk, (3) Wholly or mainly of artificial silk, (4) Wholly or mainly of wool.
(E) Stocking and socks -(1) Wholly or mainly of cotton, (2) Wholly or mainly of silk, (3) Wholly or mainly of artificial silk, (4) Wholly or mainly of wool.
(F) Under-garments-(1) Wholly or mainly of cotton, (2) Wholly or mainly of silk, (3) Wholly or mainly of artificial silk, (4) Wholly or mainly of wool.
(G) Others (Specify other important basic materials, if any)-(1), (2), (3)- Any other materials.
5. Chemicals, finishing, water-proofing and other auxiliary materials -
(A) Chemicals-(1) Gums and rosins, (2) Caustic soda, (3) Soda ash, (4) Bleaching powder, (5) Sulphuric acid (100% strength), (6) Other chemicals.
(B) Starches-(1) Maize starch, (2) Tapioca, (3) Flours, all kinds, (4) Other starches.
(C) Oils-(1) Linseed oil, (2) Caster oil, (3) Other oils.
(D) Colours and dyes.
(E) Other finishing, water-proofing and auxiliary materials, Total chemicals, finishing, water proofing and auxiliary materials.
6. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 45

Silk and Artificial Silk Fuel, Lubricants, etc., actually consumed.

1. Fuels -
(1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.

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2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, (2) Other lubricants.
4. Basic materials -
 - (1) Cocoons,
 - (2) Fibres -
 - (a) Raw Silk, mulberry, (b) Raw silk, tussar, (c) Raw silk, munga, (d) Raw silk eri, (e) Raw silk, others, (f) Artificial silk, (g) Other fibres.
 - (3) Yarn-(a) Thrown silk mulberry, (b) Thrown silk tussar, (c) Thrown silk munga, (d) Thrown silkeri, (e) Thrown silk others, (f) Spun silk, (g) Artificial silk, (h) Cotton plain (i) Cotton mercerised, (j) Woollen, (k) Warsted, (l) Others.
 - (4) Wastes-(a) Filature silk waste, (b) Throwers waste, (c) Spun silk yarn waste, (d) Others,
 - (5) Cloth-(a) Silk, (b) Woollen, (c) Others.
 - (6) Others (Specify other important basic materials if any)-(a), (b), (c)-Any other materials.
5. Chemicals
Sizing and finishing materials and other auxiliary materials-(1) Chemicals, sizing and finishing materials-(a) Olive soap (b) Other soaps (c) Caustic soda, (d) Acetic soda, (e) Soda ash, (f) Starch, all kinds, (g) Hydrogen per oxide, (h) Others,
 - (2) Colours and dyes-(a) Basic and direct colours, (b) Sulphur colour, (c) Vat, indantherene and naphthol colours, (d) Others.
 - (3) Other auxiliary materials.
6. Other materials (e.g., belts, spare parts, etc.)
 - (1) Bobbins, (2) Pirns, (3) Shuttles, (4) Basins, (5) Healds, (6) Reeds, (7) Others.

FORM NO. 46

Cotton Ginning and Pressing Fuels, Lubricants, etc., actually consumed

1. Fuels-
 - (1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating)
3. Lubricating materials -
 - (1) Lubricating oils, (2) Other lubricants.
4. Basic materials -
 - (1) Kapas or seed cotton as picked, (2) Ginned cotton-(a) Roller ginned, (b) Saw ginned, (c) Ginned by other process, (3) Others (Specify others important basic materials, if any)-(a), (b), (c)-Any other materials.
5. Chemicals and auxiliary materials.
6. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 47

Jute Processing

Fuels, Lubricants, etc., actually consumed

1. Fuels -
 - (1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating):
3. Lubricating materials -
 - (1) Lubricating oils, (2) Other lubricants
4. Basic materials
 - (1) Raw unbaled jute, (2) Kacha bales, (3) Others, (Specify other important basic materials, if any)-(a), (b), (c)-Any other materials.
5. Chemicals and auxiliary materials.
6. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 48

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Electricity Generation and Transformation Fuels, Lubricants, etc., actually consumed

1. Fuels -
(1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Lubricating materials -
(1) Lubricating oils, (2) Other lubricants.
3. Electricity-
(a) Alternate current, (b) Direct current.
4. Chemicals
5. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 49

Automobiles and Coach Building Fuels, Lubricants, etc. actually consumed

1. Fuels-
(1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, (2) Other lubricants.
4. Materials actually consumed -
 - (A) Iron and steel- (1) Pig iron, (2) Steel ingots, (3) Plates, (4) Sheets and strips, (5) Bars and rods, (6) Wire, (7) Bolts, nuts and washers, (8) Rivets, (9) Steel casting, (10) Iron casting, (11) Steel forgings, (12) Steel stampings, (13) Others.
 - (B) Non-Ferrous metals-(1) Aluminium, (2) Copper, (3) Brass, (4) Zinc, (5) Tin, (6) Others.
 - (C) Timber.
 - (D) Parts, accessories and fittings-(A) Motor vehicles-(1) Engines, (2) Gear boxes, (3) Axles, (4) Ball bearings, (5) Wheels and parts, (6) Magnetos, (7) Sparking plugs, (8) Radiators, (9) Motor bodies for cars, (10) Bodies for buses, trucks, trailers, etc., (11) Carburettors, (12) Rubber tyres, (13) Others.
(B) Motor cycles and side cars-(1) Engines, (2) Ball bearings, (3) Wheels and parts, (4) Magnetos, (5) Sparking plugs, (6) Saddles, (7) Side cars, (8) Carburettors, (9) Gear boxes, (10) Others.
(C) For other mechanically propelled vehicles.
 - (E) Other basic materials-(1) Rubber, (2) Paper and boards, (3) Electric Wire and cables, (4) Others, (Specify other important basic materials, if any)-(I), (a), (b), (c)-Any other materials.
5. Chemicals and auxiliary materials -
(1) Oxygen, (2) Sulphuric acid (100% strength), (3) Oils, paints and varnishes, (4) Rosins, (5) Moulding and core sands, (6) Fire clay, (7) Leather, (8) Canvas, (9) Others.
6. Other materials (e.g., belts, spare parts, etc.).

FORM NO. 50

Ship Building and Ship Repairs (including Ship yards and Dock yards) Fuels, Lubricants, etc., actually consumed.

1. Fuels -
(1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, (2) Other lubricants.
4. Basic materials -
 - (A) Pig Iron.
 - (B) Steel-(1) Plates, (2) Structural, light and heavy, (3) Bars and rods, (4) Sheelsback and galvanized plain and corrugated, (5) Rivets, bolts, nuts,

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- washers, etc., (6) Boiler tubes, (7) Pipes, (8) Steel castings, (9) Steel forgings, (10) Others.
- (C) Non-ferrous metals-(1) Tin, (2) Copper, (3) Zinc, (4) Other non-ferrous metals.
- (D) Timber-(1) Pine, (2) Teak, (3) Other timbers.
- (E) Electric wire and cables.
- (F) Cordage.
- (G) Wire ropes.
- (H) Propelling machinery and fittings-(1) Sets of steam machinery including auxiliaries and boilers, (2) Sets of diesel machinery including auxiliaries, (3) Others.
- (I) Other (Specify other important basic materials, if any)-(1), (2), (3)-Any other materials.
5. Chemicals -
(1) Calcium Carbide, (2) Oxygen, (3) Acetylene, (4) Paints, varnishes and polishes, (5) Others.
6. Other materials (e.g., belts, spare parts, etc.)

FORM NO. 51

Railway Factories (Manufactures and Repairs) Fuels, Lubricants, etc., actually consumed.

1. Fuels -
(1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating).
3. Lubricating materials -
(1) Lubricating oils, (2) Other lubricants.
4. Basic materials -
(1) Iron and steel (not forming part of purchased parts, machinery and fittings) - (a) Pig iron, (b) Scrap iron, (c) Scrap steel, (d) Steel ingots, blooms and billets (excluding ferro alloy steels, shell steel and other special steels), (e) Ingots alloy steel, (f) Tools steel, (g) Plates (over 1/8" in thickness), (h) Sheets (1/8" and under)- (j) Flats, rounds, squares and sections (j) Structural steel, (k) Spring, steel, (l) Boiler tubes, (m) Other tubes, (n) Wire, (o) Steel tape.
(2) Non-ferrous metals including scrap in all forms (not forming part of purchased parts, machinery and fittings)
(a) Aluminium, (b) Brass, (c) Bronze, (d) Copper, (e) Lead, (f) Nickel, (g) Tin, (h) Zinc, (j) Babbit metals and Solders.
(3) All other metals, ferrous and non-ferrous metals.
(4) Timber, other than for packing.
(5) Rubber.
(6) Others.
5. Parts, Components, accessories and fittings -
(1) Wheels and axles, complete, (2) Tyres, (3) Wheels, (4) Axles, (5) Springs, (6) Buffiers and Centre Couplers, (7) Brake blocks, (8) Axle boxes, (9) Under frames, (10) Signals and inter-locking materials and their parts and fittings,
(11) Electrical equipments-
(a) Generators, switch gears, transformers, converters, motors, i.e., electrical plant, generally, (b) Train and locomotive lighting plant and materials including dynamos, switch gear, coupling and batteries, (c) Distribution and transmission line materials for use on overhead lines for electrical distribution as apart from material and equipment for telegraphs and telephones, (d) Electrical fittings, cables, and insulating materials, (e) Telegraph and telephone equipment.
(12) Permanent way materials and track tools, (13) Bolts, nuts and rivets, (14) Other parts, components, accessories and fittings (Specify principal items-(a) to (g), (j), Others.
6. Chemicals and auxiliary materials -

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(1) Crucibles for foundries, (2) Fire bricks, (3) Oxygen-(a) Dissolved, (b) Gas, (4) Calcium carbide, (5) Painter's stores, (6) Acetylene-(a) Dissolved, (b) Gas, (7) Other materials.

FORM NO. 52

Railway Wagon Manufacturing Fuels, Lubricants, etc, actually consumed.

1. Fuels -
(1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas, (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting and heating),
3. Lubricating materials -
(1) Lubricating oils, (2) Other lubricants.
4. Basic materials -
(1) Iron and steel-(a) Pig iron, (b) Iron and steel scrap, (c) Steel ingots, (d) Steel plates, (e) Sheets and strips, (f) Bars and rods, (g) Structural steels, (h) Pipe tubing and fittings, (i) Wire, (j) Bolts, nuts and washers, (k) Rivets, (l) Steel castings, (m) Iron castings, (n) Steel forgings, (o) Steel stampings, (p) Other iron and steels.
(2) Non-ferrous metals-(a) Aluminium, (b) Other non-ferrous metals,
(3) Timber,
(4) Parts, accessories and fittings- (a) Wheels and axles, complete sets, (b) Tyres, (c) Wheels, (d) Axles, (e) Springs, (f) Vacuum brakes, (g) Others.
5. Chemicals and auxiliary materials -
(1) Oils, paints and varnishes, (2) Others.
6. Other materials (e.g., belts, spare parts etc.).

FORM NO. 53

Paints and Varnishes

1. Fuels -
Coil and oil.
2. Raw Materials-
(1) Rosin, (2) Turpentine, (3) Aluminium paste, (4) Pigments, (5) Vegetable oils, (6) Chemicals driers, (7) Chemical solvents, (8) Glycerine, (9) Minerals like barytes, soap stone, china clay, etc.:
3. Others.

FORM NO. 54

Mining

1. Fuels -
(1) Coal, (2) Oil, (3) Others.
2. Electricity (for lighting and heating).
3. Lubricating materials.
4. Timber.
5. Iron and steel goods.
6. Electrical goods.
7. Safety lamps.
8. Explosives -
(1) Gun powder, (2) Salt petre, (3) Sulphur (4) Cartridge paper, (5) Safety fuses, (6) Gellingnite, (7) Detonators, (8) Oil and Cartridge papers, (9) Other explosives.
9. Construction materials-
(1) Cement, (2) Asbestos, zinc sheets, etc., (3) Tiles, (4) Paints, and varnishes, (5) Others.
10. Chemicals.
11. Other articles.

FORM NO. 55

Coir Industry

1. Principal goods required -
(1) Coir Yarn, (2) Dyes, (3) Hessian cloth, (4) Jute, hemp, coconut fibre, etc.,

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(5) Shuttles (6) Others.

FORM NO. 56 Leather Industry

1. Fuels -
2. Raw Materials -
(1) Raw hides and skins, (2) Wattle bark, (3) Chemicals, (4) Others.
3. Other materials.

FORM NO. 57 Coffee Industry

1. Fuels -
(1) Coal, (2) Oil, (3) Others.
2. Raw Materials -
(1) Coffee seeds and powder, (2) Others,
3. Chemicals,
4. Other (wire netting, etc.).

FORM NO. 58 Cotton Ginning and Pressing

1. Fuels -
(1) Coal & Oil (including lubricating oil, (2) Raw materials-Raw cotton, (3) Others.

FORM NO. 59 Woollen Goods.

1. Fuels-
2. Raw materials-Cotton yarns, woollen yarn etc.
3. Chemicals.
4. Others.

FORM NO. 60 Unspecified Industries (Specify the name of the Industry) Fuels, Lubricants, etc., actually consumed.

1. Fuels -
(1) Charcoal, (2) Firewood, (3) Fuel oils, (4) Coal gas; (5) Other fuels, e.g., coal, coke, etc.
2. Electricity (including lighting-and heating).
3. Lubricating materials -
(1) Lubricating oils, (2) Other lubricants.
4. Raw or Basic materials -
(Specify below three of the most important raw or basic materials and also the units in which they are reported), (1), (2),(3), (4),-Others.
5. Chemicals and auxiliary materials.
6. Other materials (e.g., belts, spare parts, etc.)