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	FORM 1 [See Rule 8 of the Central Sales Tax (West Bengal) Rules, 1958] Return of sales Tax Payable under Central Sales Tax Act,1956, for the period form	**Page 1**
From:	Registration Certificate No.	To:
	Whether original or revised return ?	

	Acknowledgement No.	**Date**

1. Transfer of goods otherwise than by way of sales as referred to in section 6A the Act	
(a)Value of goods transferred to the assessee's place of principal in other States[Details to be furnished in Annexure A]	
(b) Value of goods transferred to the assessee's agent or principal in other States (Details to be furnished in Annexure A)	
2. Gross amount payable to the dealer as consideration for the sales of goods made during the above period in respect to	
(a) Sales in the course of Inter-State Trade or Commerce including all sales u/s 2(g)	
(b) Sales of goods outside the State (as provided in section 4 of the Act)	
(c) Sales of goods in the course of export outside India [as provided in section 5(1) of the Act]	
(d) Sales of goods in the course of import into India [as provided in section 5(2) of the Act]	
(e) Last sales of goods preceding the sales occasioning the export of those goods outside India [as provided in section 5(3) of the Act] (Details to be furnished in annexure B)	
(f) Sales of Aviation Turbine Fuel to designated Indian Carriers [as provided in section 5(5) of the Act]	
(g) Sales effected at place inside West Bengal	
Total : 2((a) + (b) + (c) + (d) + (e) + (f) + (g))	
3. Gross amount payable to the dealer as consideration for the sales of goods made in the course of Inter-State Trade or Commerce as per SL. No. 2(a) during the above period	
4. Less :	
(a) Cost of freight,delivery or installation separately charged on customers and includend in SL. No. 3	
(b) Cash discount allowed according to the practice normally prevailing in the trade and included in SL. No. 3	
(c) Sale price refunded to purchasers in respect of goods returned by them according to section 8A(1)(b) of the Act.[Statement to be furnished in Annexure Sales Return (CST)]	
Total of 4(a), 4(b) and 4(c) :	
5. Balance (3-4): total turnover or inter-State sales.	

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6. Deduct :	
(a) Sale prices received or receivable by the dealer in respect of subsequent sales under section 6(2) of the Act against prescribed certificate(s) and included in SL. No 5 [Details to be furnished in Annexure E & Annexure G]	
(b) Sale prices received or receivable by the dealer in respect of sales to any official, personnel, consular or diplomatic agent of any foreign diplomatic mission or consulate in India or the United Nations or any other similar international body under section 6(3) of the Act and included in Sl. No. 5	
(c) Sale prices received or receivable by the dealer in respect of sales made to a registered dealer of special economic zone under section 8(6) of the Act and included in Sl. No. 5 (Details to be furnished in Annexure C)	
(d) Sale prices received or receivable by the dealer in respect of sales exempt under section 8(5) of the Act and included in Sl. No. 5 [Details to be furnished in Annexure E & Annexure G]	
(e) Any other sales eligible for exemption and included in SL. No 5	
(f) Total : 6 [(a) + (b) + (c) + (d) + (e)]	
7. Balance 'X' :- [(5) - (6)(f)]	

Break up of Balance X as in Sl. No. 7 [If there is no claim of sales return in Sl. No. 4(c)]/ Break up of Aggregate of Sale Price as in column(1) of Annexure Sales Return (CST) [If sales return is claimed in sl. no. 4(c)]	Amount (1)	Deduction u/s 8A(1a) not claimed earlier (2)	Balance (1-2) (3)	Tax Payable on balance as in col. (3) (4)
(a) Sales in the course of inter-State trade or commerce of goods, the sales of which are free of tax, under section 21 of the West Bengal Value Added Tax Act, 2003 or under section 24 of the West Bengal Sales Tax Act, 1994				
(b) Sales of goods referred to in sub-section (1) of section 8 of the Act to registered dealers against prescribed declaration forms (Details to the furnished in Annexure D)				
(i) Taxable at the rate of per centum				
(ii) Taxable at the rate of per centum				
(iii) Taxable at the rate of per centum				
TOTAL				
(c) Sales of goods notified under sub-section (5) of section 8 of the Act not included in any other item-				
(i) Taxable at the rate of per centum				
(ii) Taxable at the rate of per centum				
(iii) Taxable at the rate of per centum				

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(d) Other sales of goods [not included in SL.No. 8 (a), SL.No.8(b) and Sl.No. 8(c)], referred to in sub-section (2) of section 8, taxable at the rate applicable to sale or purchase of such goods inside the State under the sales tax law of the State -	Amount (1)	Deduction u/s 8A (1a) not claimed earlier (2)	Balance (1-2) (3)	Tax Payable on balance as in col. (3) (4)
(i) Taxable at the rate of per centum				
(ii) Taxable at the rate of per centum				
(iii) Taxable at the rate of per centum				
(iv) Taxable at the rate of per centum				
(v) Taxable at the rate of per centum				
(vi) Taxable at the rate of per centum				
(vii) Taxable at the rate of per centum				
(vii) Taxable at the rate of per centum				
(ix) Taxable at the rate of per centum				
(e) Total : [Total of columns of (a), (b), (c), & (d)]				

9.	
(a) Total tax payable as in column (4) of 8(e)	
(b) Adjustment, if any, in respect of tax payable on account of sales return	
(c)Adjustment, if any, in respect of tax payable other than sales return	
(d)Net amount of tax liability [(a)-(b)+/-(c)]	

10				
	(a) Break up of total tax payable as in column (2) of 9(c)			
	(b) Less: amount of tax deferred / remitted, if any			
	(c) Less: adjustment of input tax credit or input tax rebate as referred to in rule 8D of the CST (WB) Rules, 1958			
	(d) Add: amount of deferred tax payable, if any [Only for dealers whose deferment of tax has expired]			
	(e) Net amount of tax payable [(a)-(b)-(c)+(d)]			
11	(a) Tax paid in excess earlier within the year, now adjusted			
	(b) Tax paid for the period into government treasury			
	(c) Amount credited under Refund Adjustment Order			
	(d) Tax short paid / Tax paid in excess. [10(e) -11(a) -11(b) -11(c)] : [use (-) for excess]			
12	(a) Interest payable as referred to in section 9(2B) of the Act read with section 33 of the West Bengal Value Added Tax Act, 2003 or section 31 of the West Bengal Sales Tax Act, 1994.			
	(b) Interest paid for the period into government treasury			
	(c) Interest short paid / paid in excess : [(a) - (b)] [use (-) for excess]			

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13.(a) Late fee, referred to in section 32(2) of the West Bengal Value Added Tax Act, 2003, payable for late submission of return (For Extended period set payable value to 0 (zero))	
13.(b) Late fee, referred to in section 32(2) of the West Bengal Value Added Tax Act, 2003, paid into government treasury	

Payment Details

Date (dd/mm/yyyy)	Challan no	Bank / Treasury			Period (yyyymm)	Amount		
		Name	Branch	Code		Tax	Interest	Late Fee
					TOTAL			

14.Goods purchased within the meaning of section 3 of the Central Sales Tax Act, 1956 and for which Form C is required. [Details to be furnished in Annexure E]	
15.Receipt of goods on stock transfer from other States within the meaning of section 6A of Central Sales Tax Act,1956 and for which Form F is required. [Details to be furnished in Annexure F]	

16. I declare that the information given in this return is correct and complete.

Date:-

Signature

Name

Status

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ANNEXURE-A

Details of the branch Transfer or Consignment transfer (Statewise & Branchwise)

CST Registration No

From Date

To Date

Nature of inter-State sale from W.B.	Aggregate of Sale Price (Rs.)	Amount of Sale Return (Rs.)	Net Sale Turnover (Rs.)	Tax involvement in Sales Return (Rs.)
TOTAL				

I Declare that the information given in this return is correct and complete.

Total:

Date:

Signature:

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ANNEXURE-B

Details of Last Sale Preceiding the sale Occasioning Export (Statewise & Branchwise)

CST Registration No

From Date

To Date

Name of the State	Name of the purchaser	Address of the purchaser	TIN No	Total No.of sale bills issued in the period	Total amount	Total number of declarations in Form H received under the Central sales Tax (Registration and Turnover) Rules. 1957

I Declare that the information given in this return is correct and complete.

Total:

Date:

Signature:

ANNEXURE-C

Details of Sale Made to Registered Dealers of Special Economic Zone (Statewise & Branchwise)

CST Registration No

From Date

To Date

Name of the State	Name of the purchaser	Address of the purchaser	TIN No	Total No.of sale bills issued in the period	Total amount	Total number of declarations in Form I received under the Central sales Tax (Registration and Turnover) Rules. 1957

I Declare that the information given in this return is correct and complete.

Total:

Date:

Signature:

ANNEXURE-D

Details of Last Sale Made to the Registered Dealers (Statewise & Branchwise)

CST Registration No

From Date

To Date

Name of the State	Name of the purchaser	Address of the purchaser	TIN No	Total No.of sale bills issued in the period	Total amount	Total number of declarations in Form C received under the Central sales Tax (Registration and Turnover) Rules. 1957

I Declare that the information given in this return is correct and complete.

Total:

Date:

Signature:

ANNEXURE-E

Details of inter state purchase from registered dealers for which form C is required

CST Registration No **From Date**

To Date

SELLER				PURCHASE ORDER		BILL/CASH MEMO/INVOICE		PURPOSE	AMOUNT EXCLUDING TAX	TAX AMOUNT	AMOUNT WITH TAX
NAME	ADDRESS	STATE	TIN NO.	NO.	DATE	NO.	DATE				

I Declare that the information given in this return is correct and complete.

Date: **Signature:**

ANNEXURE-F

Details of inter state stock transfer received by registered delaers for which form F is required

CST Registration No

From Date

To Date

TRANSFEROR				GOODS				INVOICE/CHALLAN OR ANY OTHER DOUMENT UNDER WHICH GOODS WERE SENT		RAILYAW,STEAMER OR FERRY STATION OR AIR PORT OR POST OFFICE OR ROAD TRANSPORT COMPANY'S OFFICE FROM WHICH THE GOODS WERE DESPATCHED			DATE ON WHICH DELIVERY WAS TAKEN BY THE TRANSFEREE
NAME	ADDRESS	STATE	R.C. NO.	DESCRIPTION	QUANTITY	UNIT	VALUE	NO.	DATE	NAME	NO.	DATE	

I Declare that the information given in this return is correct and complete.

Date:

Signature:

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ANNEXURE-G

Details of subsequent sales u/s 6(2) of the CST Act, 1956 as shown in serial no. 6(a) in Form 1

CST Registration No | **From Date**

To Date

PURCHASE DETAILS									SALES DETAILS								
PURCHASE FROM			INVOICE		DESCRIPTION OF GOODS			AMOUNT (Rs.)	SOLD TO			INVOICE		DESCRIPTION OF GOODS			AMOUNT (Rs.)
NAME	STATE	TIN NO.	NO.	DATE	QUANTITY	UNIT	ITEMS		NAME	STATE	TIN NO.	NO.	DATE	QUANTITY	UNIT	ITEMS	

Total Purchased Amount : | **Total Sold Amount :**

I Declare that the information given in this return is correct and complete.

Date: | **Signature:**

ANNEXURE-SALE RETURN

Details of subsequent sales u/s 6(2) of the CST Act, 1956 as shown in serial no. 6(a) in Form 1

CST Registration No

From Date

To Date

Nature of inter-State sale from W.B.	Aggregate of Sale Price (Rs.)	Amount of Sale Return (Rs.)	Net Sale Turnover (Rs.)	Tax involvement in Sales Return (Rs.)
(I) Sales of exempted goods				
(II) Sales exempt u/s 5 of CST Act,1956				
(III) Sales taxable @ 1%				
(IV) Sales taxable @ 4%				
(V) Sales taxable @ 10%				
(VI) Sales taxable @ 12.5%				
(VII) Sales taxable @ %				
(VIII)				
TOTAL				

Date:

Signature: