Rule 5(1)
5(1) The security furnished under sub-section (2-A) or sub-section (3-A) or sub-section (3-E) of Section 7 shall be in the form of cash or guarantee by the State Bank of India or the State Bank of Hyderabad or any corresponding new bank as defined in clause (d) of Section 2 of the Banking Companies (Acquisition and Transfer of Undertaking) Act, 1970 (Central Act 5 of 1970);
Provided that the notified authority may in lieu of the cash security, accept such other security as he may consider sufficient and suitable.

Rule 5(2)
(2) (a) An appeal under sub-section (3-H) of Section 7 shall be in Form XII and shall be preferred to the (Appellate Deputy commissioner of Commercial Taxes) of the area concerned.
(b)(i) it shall be in triplicate shall be accompanied by the order appealed against in original or by acertified copy thereof, unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority. (ii) it shall be accompanied by a treasury receipt showing that a fee of rupees twenty five has been paid into the treasury.

Rule 5(3)
(3) The appeal may be sent to the appellate authority by registered post or be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by any of the persons specified under Section 35 of the Andhra Pradesh General Sales Tax Act, 1957.

Rule 5(4)
(4) The procedure specified under the Andhra Pradesh General Sales Tax Rules shall apply for the hearing and disposal of the appeals, and other relative matters under these rules.

Rule 9
R.9. Every registered dealer shall apply to the(notified authority) and obtain from him adequate number of forms of declaration for use by him at the time of receipt or purchase of goods as mentioned in (sub-section (1) of Section 6-A or sub-section (4) of Section 8) of the Act, on payment of the cost into the Treasury calculated at the rate of (Rs.14.00 per book of 25 forms and Rs.44.00 per book of 100 forms) and production of the receipt or challan in proof of such payment along with the application.

Rule 9-A
R.9-A (1) A registered dealer who purchased goods in the course of inter-State trade or commerce may issue a single declaration form to cover two or more such purchases provided that:--
(i) all such purchases are made from the same dealer;
(ii) the turnover of all the purchases so made (does not exceed Rs.25,000)
(iii) all such purchases relate to the same assessment year.)
(2) Each declaration in Form 'F' shall cover transactions referred to in sub-section (1) of Section 6-A effected during a period of one calendar month.

Rule 10(1)
10.(1) Every registered dealer and every dealer liable to pay tax under Act shall maintain a register in Form12 (CST.IV/XIII) showing a true and correct account of (declaration in Form 'C'/Form 'F') received from the (notified authority)
If any form is lost, destroyed or stolen he shall report the same to the said authority immediately and shall make appropriate entries in the remarks column of the register concerned.).

Rule 11
11. The register in forms 18[CST IV/XIII]] shall be kept in the place of business of the dealer and shall at all reasonable times be open to inspection by the notified authority or by any authority authorized to inspect the books, accounts and documents of the dealer concerned.

**Rule 12**

12.(1) No registered dealer to whom a declaration form is issued by the (notified authority) shall transfer the same to another person except for the purpose of (sub-section (1) of Section 6-A or sub-section (4) of Section 8 of the Act.

(3)(i) In the case of a first sale occasioning the movement of goods referred to in Section 6(2)(a) or a first sale effected by transfer of documents of title to the goods referred to in Section 6(2)(b) the registered dealer selling the goods or any person authorised by him in his behalf may furnish a certificate in form E-I duly filled in and signed by him to the purchasing dealer to enable him to claim exemption from tax on his subsequent sale of such goods, if any, under sub-section (2) of Section 6 of the Act. The registered dealer furnishing the Certificate in Form E-I shall retain with him the counterfoil of the Form.

(ii) For the purpose of claiming exemption from tax on his subsequent sale under sub-section (2) of Section 6, the purchasing dealer who effects a subsequent sale to another registered dealer (or to the Government not being a registered dealer) by transfer of documents of title to the goods during their movement from one State to another, shall furnish to the (notified authority) (i) the portion marked 'original' of the Form E-I received by him from the registered dealer from whom he purchased the goods and (ii) the original of the declaration in Form 'C' received from the registered dealer, (or the original of the declaration in Form 'D' received from a duly authorized officer of the Government) to whom he sold the goods. (Provided that when E-I forms printed under the authority of the State Government or the Commissioner of Commercial Taxes are not readily available for use for any reason the E-I forms containing the signature and official seal of the assessing authority or registering authority having jurisdiction over the consignee shall be used in lieu of such printed E-I Forms.)

(4)(i) In the case of a first of subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in Section 6(2)(a) or the second or subsequent sale effected by transfer of documents of title to the goods in series of sales referred to in Section 6(2)(b) the registered dealer selling the goods or any person authorized by him in this behalf may issue a certificate in Form E-II duly filled in and signed by him to the purchasing dealer to enable such purchasing dealer to claim exemption from tax on his subsequent sale, if any, under sub-section (2) of Section 6 of the Act. The registered dealer furnishing the Certificate in Form E-II, shall retain with him the counterfoil of the form.

(Provided that when E-II forms printed under the authority of the State Government or the Commissioner of Commercial Taxes are not readily available for use for any reason the E-II Forms containing the signature and official seal of the assessing authority or registering authority having jurisdiction over the consignee shall be used in lieu of such printed E-II Forms).

(ii) For the purpose of claiming exemption from tax on his subsequent sale the purchasing dealer who effects a subsequent sale to another registered dealer 26(or to the Government not being a registered dealer) by transfer of documents of title to goods shall furnish to the (notified authority) (i) the portion marked 'original' of the Form E-II received by him from the registered dealer from whom he purchased the goods and (ii) the original of the declaration in Form 'C', received from the registered dealer (or the original of the declaration in Form 'D' received from a duly authorized officer of the Government) to whom he sold the goods.

**Rule 12(1)**

R.12.(1) No registered dealer to whom a declaration form is issued by the (notified authority) shall transfer the same to another person except for the purpose of sub-section (1) of Section 6-A or sub-section (4) of Section 8 of the Act.
Rule 12(3)

(iii) In the case of a first sale occasioning the movement of goods referred to in Section 6(2)(a) or a first sale effected by transfer of documents of title to the goods referred to in Section 6(2)(b) the registered dealer selling the goods or any person authorised by him in this behalf may furnish a certificate in form E-I duly filled in and signed by him to the purchasing dealer to enable him to claim exemption from tax on his subsequent sale of such goods, if any, under sub-section (2) of Section 6 of the Act. The registered dealer furnishing the Certificate in Form E-I shall retain with him the counterfoil of the form.

(ii) For the purpose of claiming exemption from tax on his subsequent sale under sub-section (2) of Section 6, the purchasing dealer who effects a subsequent sale to another registered dealer (or to the Government not being a registered dealer) by transfer of documents of title to the goods during their movement, from one State to another, shall furnish to the (notified authority) (i) the portion marked 'original' of the Form E-I received by him from the registered dealer from whom he purchased the goods and (ii) the original of the declaration in Form 'C' received from the registered dealer (or the original of the declaration in Form 'D' received from a duly authorized officer of the Government) to whom he sold the goods.

Provided that when E-I forms printed under the authority of the State Government or the Commissioner of Commercial Taxes are not readily available for use for any reason the E-I Forms containing the signature and official seal of the assessing authority or registering authority having jurisdiction over the consignee shall be used in lieu of such printed E-I Forms.

Rule 12(4)

(iii) In the case of a first of subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in Section 6(2)(a) or the second or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in Section 6(2)(b) the registered dealer selling the goods or any person authorized by him in this behalf may issue a certificate in Form E-II duly filled in and signed by him to the purchasing dealer to enable such purchasing dealer to claim exemption from tax on his subsequent sale, if any, under sub-section (2) of Section 6 of the Act. The registered dealer furnishing the Certificate in Form E-II shall retain with him the counterfoil of the form.

Provided that when E-II forms printed under the authority of the State Government or the Commissioner of Commercial Taxes are not readily available for use for any reason the E-II Forms containing the signature and official seal of the assessing authority or registering authority having jurisdiction over the consignee shall be used in lieu of such printed E-II Forms.

(ii) For the purpose of claiming exemption from tax on his subsequent sale the purchasing dealer who effects a subsequent sale to another registered dealer (or to the Government not being a registered dealer) by transfer of documents of title to goods shall furnish to the (notified authority) (i) the portion marked 'original' of the Form E-II received by him from the registered dealer from whom he purchased the goods and (ii) the original of the declaration in Form 'C', received from the registered dealer (or the original of the declaration in Form 'D' received from a duly authorized officer of the Government) to whom he sold the goods.

Rule 14-A

14-A (1)(a) Every dealer registered under Section 7 of the Act and every dealer liable to pay tax under the Act shall submit so as to reach the assessing authority on or before the 15th of every month a return in Form CST VI (in duplicate) showing the total and net turnover of his transactions including those in the course of inter-State trade or commerce (the total value of the goods transferred outside the State otherwise than as a result of sale and in the course of export of the goods out of the territory of India) during the preceding month and the amount or amounts collected by way of tax. The return shall be accompanied by a receipt from a Government Treasury or (a crossed demand draft) in favour of the
assessing authority for the full amount of the tax payable for the month to which the return relates. (Provided that where a dealer intends to pay the tax through a crossed cheque, the cheque should be sent so as to reach the assessing authority on or before the 15th day of the month succeeding the month to which the tax relates. Provided (further) that a dealer who is not liable to pay tax under the Andhra Pradesh General Sales Tax Act, 1957 shall submit return for each quarter as shown below instead of each month.

Rule 14(3)
(3) Every dealer shall keep and maintain true and correct account in respect of a transaction referred to in sub-section (1) of Section 6-A and shall produce the following particulars and documents before any Officer authorized under the Act, for the purpose of assessment, appeal or revision or on demand at any time by any officer, authorized to inspect the place of business:
(a) Name and full address of the agent to whom the goods were consigned.
(b) Description, quantity and value of goods dispatched for sale on each occasion.
(c) Contract, if any, in writing entered into between the principal and the agent.
(d) Copies of bills issued by the agents to purchasers in other States;
(e) Copies of patties rendered by the agent to the principal from time to time showing the gross amount of the bill and deductions such as commission, incidental charges etc, the net amount remitted to the principal and the date and mode of remittance.
(f) Attested extract of the ledger maintained by the Agent for each of the principals;
(g) Copy of the Railway receipt or Lorry receipt, as the case may be under which the goods were dispatched outside the State, and
(h) Copy of the authorization sent to the non-resident agent for the sale of goods consigned.

Rule 16
R.16. Whoever commits any breach of (any of these rules) shall on conviction by a Magistrate of the first class 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 during which the offence continues.