

MISCELLANEOUS RATES AND LIMITS UNDER OST AND CST ACT

RATS

Sl. No.	Description	Fees (In Rs.)
1.	On application for grant of RC (under OST Act)	5
2.	On application for grant of RC (under CST Act)	25
3.	On application for renewal of RC (OST)	5
4.	On application for issue of duplicate copy of RC (Both OST & CST)	5
5.	On memorandum of appeal U/s. 23 against order of assessment or penalty or both	5% of the amount in dispute calculated to the nearest rupee subject to minimum of Re. 1/- and maximum of Rs. 25/-
6.	Against order other than an order of assessment or penalty or both	1.25
7.	On application for revision of any other order or any other miscellaneous petition or petition of relief including: (a) (a) Application for a certificate u/r. 5 (b) (b) Amendment or cancellation of RC u/r. 14 (c) (c) On application u/r. 25 for exemption from submission of return (d) (d) For revision of return period (e) (e) For extension of time for payment of tax and penalty assessed u/s. 9B(3), 11 or 12 (f) (f) For extension of time fixed for payment of composition money u/s. 26 (g) (g) For adjournment of proceeding before any Sales Tax Authority	1.25
8.	Objection made in reply to a notice issued u/s. 12 or application which ask only for information or which does not seek any specific relief or in respect of any memorandum or cross objection field in response to notice u/s. 23	No Fee
9.	Grant of copies for every 150 words or less type written documents (Ordinary)	0.25
10.	Grant of copies for every 150 words or less type written documents (Urgent)	0.50
11.	Authentication fee (Ordinary)	0.50
12.	Authentication fee (Urgent)	0.65

FEEES FOR SUPPLY OF STATUTORY FORMS

Sl. No.	Statutory Forms	Fees (in Rs.)
1.	Form XXXIV under OST Law (per book containing 25 Forms)	12
2.	Forms I-A, I-B, I-D & I-E under OST Law (per book containing 25 Forms)	5
3.	Form 'C', 'F' & 'H' under CST Law (per book containing 25 Forms)	21
4.	Form 'E-I' & 'E-II' under CST Law	Free of cost

SECURITY TO BE DEMANDED AT THE TIME OF GRANTING RC

Sl. No.	Annual Estimated GTO	Maximum limit of Security
1.	Below 1 lakh	2000
2.	Above 1 lakh and below 5 lakhs	5000
3.	Above 5 lakhs and below 10 lakhs	7000
4.	Above 10 lakhs	10000

LIMITS FOR SANCTION OF REFUND

Sl. No.	Designation	Amount (in Rs.)
1.	STO	25,000
2.	ACST	60,000
3.	Addl. CST	1,00,000

INTEREST

U/s. 12(4-a)	24% per annum on the tax payable in respect of TTO not incorporated in the return	For a period of 90 days or for the period beginning from the date on which the return was due and ending on the date of assessment which ever is less
U/s. 13(6)	18% per annum for 1st 3 months and 24% thereafter	From the date of expiry of the periods allowed U/s. 13(4).
U/s. 14C	18% annum for 1st 90 days and 24% thereafter	From the date of expiry of 90 days from the date of application for refund

LIMITATION OF LIABILITY UNDER OST ACT

<u>Since 01.08.1991</u> For Improper	Rs. 20,000/-
Manufacturer and Works Contractor	Rs. 1,00,000/-
Others	Rs. 2,00,000/-
<u>01.08.1990 to 31.07.1991</u> For all	Rs. 1,00,000/-

LIMITATION FOR ISSUE OF STATUTORY FORMS

Form 'C' under CST Act.	All transactions done in a financial year between the same two dealers (07.08.1998)
Form XXXIV under OST Act.	Rs. 50,000/- One quarter (20.10.1995)
Form 'F' under CST Act	Transactions done in one calendar month
Form XXXIX & XL(OST)	Transactions done in one year