

The
**REFUND OF SALES TAX RULES,
1992**

CONTENTS

1. Short title and commencement.
2. Refund of tax under sub-section (1) of section 10.
3. Refund of tax under section 66.

The
**REFUND OF SALES TAX RULES,
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¹**Notification No. S.R.O. 52(I)/92, dated 26th January, 1992.** --- In exercise of the powers conferred by the section 50 of the Sales Tax Act, 1990, read with sub-section (1) of section 10 and section 66 of the said Act, the Central Board of Revenue is pleased to make the following rules, namely:--

1. **Short title and commencement.** --(1) These rules may be called the Refund of Sales Tax Rules, 1992.

(2) They shall come into force at once.

2. **Refund of tax under sub-section (1) of section 10.** -- (i) For refund of input tax under sub-section (1) of section 10 of the Sales Tax Act, 1990, the registered person shall file a refund claim complete in all respects with the concerned Assistant collector of Sales Tax.

(ii) the Assistant Collector on receipt of a claim under sub-rule (1) shall depute an audit team to conduct audit of the unit. After careful scrutiny of the refund claim and the audit report, the Assistant Collector shall, subject to the provisions of sub-section (1) of section 10 of the Sales Tax Act, 1990, and after adjusting other liabilities, if any, of the registered person due to the Government, shall allow refund of input tax through an order.

3. **Refund of tax under section 66.** -- (I) For refund of sales tax under section 66 of the Sales Tax Act, 1990, the registered person shall file claim for refund of sales tax paid or overpaid through inadvertence, error or misconception with the concerned Assistant Collector of Sales Tax, within one year of the date of payment.

¹ Reported as PTCL 1992 St. 638

(ii) The Assistant Collector of Sales Tax shall scrutinize the claim filed under sub-rule (1) and after satisfying himself as to the admissibility of the refund claim and after adjusting other liabilities, if any, of the registered person due to the Government, shall issue refund order.
