

Rule 10 of the Sales Tax Rules, 2006, substituted vide SRO 530(I)/2008 dated 11.06.2008. The new rule reads as under:

“10. Cancellation of multiple registrations.— (1) In case a person holds multiple sales tax registrations, he shall retain only one registration and surrender all other registrations under intimation to CRO. Alternatively, such registered persons shall file only one return for the tax period July 2008, and onwards, against the registration number they wish to retain and all other registration numbers shall be cancelled by CRO.

(2) The tax liabilities against the registrations cancelled in the aforesaid manner shall be transferred against the registration retained and in case of such registrations being in different Collectorates, the Collector having jurisdiction over cancelled registrations shall ensure that tax arrear files are transferred to the Collectorate having jurisdiction over the registration so retained.”;