

CST ACT

Authority : Directorate of Commercial Taxes

Description (CST):

- CST is collected by the State Govt. from where the goods have been sold.
- CST is levied under the turnover made in course of Inter State sale. There is no limit for turnover.

Eligibility for Registration :

Every dealer who is liable to pay tax for performing an Inter State sale must apply for registration. He has to register himself with the State Sales Tax authorities under CST Act, 1956.

Other Information

- Concessional rate (2%) of CST is applicable on submission of declaration Form – C.

More Information : Directorate of Commercial Taxes, 14, Beliaghata Road, Kolkata 700 015.