6.5 Central Sales Tax

CST is a tax levied on inter-state sales of goods by dealers by the Central Government. CST is applicable only if you sell goods to dealers in other states but not levied on sales made intra state or on import/export sales. The Inter-state sale occurs when sale or purchase constitutes movement of goods from one state to another. Accordingly, when you send consignments to your agents or transfer goods to your branch/ other offices, this is not a considered as sale under the CST Act.

CST is payable in the state from where you sell the goods and commence its movement. The tax you pay is collected and retained by the state where the transaction originated. The CST collec- tion and administration is performed by the authorities of your state's Sales Tax Dept. Thus, the State Government Sales Tax officer who assesses and collects VAT (state) also collects and assesses and CST.

The CST feature is enabled automatically once the VAT feature is enabled in Tally.ERP 9.

6.5.1 Create CST Ledgers

To create tax ledgers for CST, follow the steps given below :

Go to Gateway of Tally > Accounts Info. > Ledger > Create

6.5.1.1 Type the **Name** of the **Ledger**

6.5.1.2 Select the **Group** as **Purchase Accounts**

6.5.1.3 Set **Is VAT Applicable** to **Yes** and select the **VAT Classification**

CST Ledger Creation

Create Stock Items for CST Sales

Go to Gateway of Tally > Inventory Info. > Stock Items > Create

6.5.1.5 Specify name and other details.

6.5.1.6 Save screen

6.5.2 Create CST Sales Transactions

To Create accounting entry for CST,

Go to Gateway of Tally > Accounting Vouchers > F8: Sales

6.5.2.1 Specify the required information

6.5.2.2 Save screen

CST - Inter State Sales Creation Screen

6.5.3 View CST Reports
To view CST Reports, follow the steps given below :
*Go to **Gateway of Tally > Display > Statutory Reports > CST Reports > Forms Receivables->Group/Ledger***
Forms Receivable Report - Groupwise

Group Name : **Sundry Debtors**   1-Apr-2008 to 31-Mar-2009

Date Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Form Amount Type	Form Number	Form Date
2-4-2008 Computer Junction	Sales	1	51,420.00 Dr		51,420.00 Dr C Form		
10-4-2008 Universal Systems	Sales	6	2,31,300.00 Dr		2,31,300.00 Dr C Form		
25-4-2008 Silverplus Computers	Sales	11	4,61,100.00 Dr		4,61,100.00 Dr Default		
5-5-2008 Computer Junction	Sales	15	1,59,500.00 Dr		1,59,500.00 Dr C Form		
25-5-2008 Worldwide Computers	Sales	19	6,52,500.00 Dr		6,52,500.00 Dr C Form		
25-6-2008 Computer World	Sales	29	5,22,500.00 Dr		5,22,500.00 Dr C Form		
2-7-2008 Computer Junction	Sales	32	1,04,000.00 Dr		1,04,000.00 Dr C Form		
2-7-2008 Batliwala & Co.	Sales	35	18,720.00 Dr		18,720.00 Dr C Form		
25-7-2008 Computer World	Sales	40	2,62,500.00 Dr		2,62,500.00 Dr C Form		
10-8-2008 Silverplus Computers	Sales	46	2,52,100.00 Dr		2,52,100.00 Dr C Form		
25-8-2008 Universal Systems	Sales	49	3,92,500.00 Dr		3,92,500.00 Dr C Form		
1-9-2008 M.M.Lal	Sales	52	8,970.00 Dr		8,970.00 Dr C Form		
25-9-2008 Worldwide Computers	Sales	59	4,60,100.00 Dr		4,60,100.00 Dr C Form		
25-10-2008 Computer World	Sales	68	2,31,300.00 Dr		2,31,300.00 Dr C Form		
25-10-2008 Universal Systems	Sales	69	4,60,100.00 Dr		4,60,100.00 Dr C Form		
10-11-2008 Worldwide Computers	Sales	73	3,45,700.00 Dr		3,45,700.00 Dr C Form		
26-11-2008 Silverplus Computers	Sales	79	5,22,500.00 Dr		5,22,500.00 Dr Default		
10-12-2008 Silverplus Computers	Sales	87	2,62,500.00 Dr		2,62,500.00 Dr Default		
25-12-2008 Worldwide Computers	Sales	92	4,60,100.00 Dr		4,60,100.00 Dr C Form		
10-1-2009 Computer World	Sales	96	4,60,100.00 Dr		4,60,100.00 Dr C Form		
11-2-2009 Worldwide Computers	Sales	105	5,74,500.00 Dr		5,74,500.00 Dr C Form		
25-2-2009 Silverplus Computers	Sales	107	5,22,500.00 Dr		5,22,500.00 Dr Default		
25-2-2009 Universal Systems	Sales	108	2,31,300.00 Dr		2,31,300.00 Dr C Form		
10-3-2009 Worldwide Computers	Sales	111	4,60,100.00 Dr		4,60,100.00 Dr C Form		
25-3-2009 Silverplus Computers	Sales	115	5,22,500.00 Dr		5,22,500.00 Dr Default		

CST - Forms Receivable Report - Group

Forms Receivable - Ledgerwise Report

Forms Receivable				Universal Enterprises					Ctrl + M ⊠
Ledger Name: All India Computer Institute								1-Apr-2008 to 31-Mar-2009	
Date Particulars	Vch Type	Vch No.	Assessable Value	CST Amount	Invoice Amount	Form Type	Form Number	Form Date	
12-3-2009 Interstate Sales	Sales	112	41,000.00 Dr	820.00 Dr	41,820.00 Dr	C Form	912562	12-Mar-2009	
Total			**41,000.00 Dr**	**820.00 Dr**	**41,820.00 Dr**				

CST - Forms Receivable Report- Ledger

Similarly, you can generate reports under **Forms Issuable** Report.