

**21. State agent for interstate principal**

Every person in the State who sells goods for, or who is instrumental in the sale of goods for a principal carrying on business outside the State, shall furnish a return stating —

- (a) the full name and address of the principal;
- (b) the nature of the goods sold by him or through his instrumentality;
- (c) the total sale price of the goods sold by him or through his instrumentality.