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FINANCE DEPARTMENT

NOTIFICATION

The 28th February, 2011

S.R.O. No.84/2011— In exercise of the powers conferred by sub sections (3), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956) the State Government do hereby make the following rules further to amend the Central Sales Tax (Orissa) Rules, 1957, namely: —

1. (1) These rules may be called the Central Sales Tax (Orissa) Amendment Rules, 2011.
(2) They shall come into force on the date of their publication in the *Orissa Gazette*.
2. In the Central Sales Tax (Orissa) Rules, 1957, (hereinafter referred to as the said rules),
 - (a) in rule 6, —
 - (i) in clause (a) including the provisos thereto, before the words “Assistant Commissioner” wherever occurring, the word and symbol “Deputy/” shall be inserted; and
 - (ii) in clauses (c) to (h) and (k) before the words “Assistant Commissioner” wherever occur, the words and symbols “Deputy/” shall be inserted.
 - (b) in rule 6B, —
 - (i) in clause (ii) including the provisos thereto, before the words “Assistant Commissioner” wherever occurring, the word and symbol “Deputy/” shall be inserted; and
 - (ii) in clause (iii), before the words “Assistant Commissioner” the word and symbol “Deputy/” shall be inserted.
 - (c) in rule 6C, —
 - (i) in sub-rule (2) including the provisos thereto, before the words “Assistant Commissioner” wherever occurring, the word and symbol “Deputy/” shall be inserted; and
 - (ii) in sub-rule (3), before the words “Assistant Commissioner”, the word and symbol “Deputy/” shall be inserted.

(d) in rule 6D, –

- (i) in sub-rule (2) including the provisos thereto, before the words “Assistant Commissioner” wherever occurring, the word and symbol “Deputy/” shall be inserted; and
- (ii) in sub-rule (3), before the words “Assistant Commissioner”, the word and symbol “Deputy/” shall be inserted.

(e) in rule 6E, for the words, letter and symbol “in Form ‘E’ ” the words, letter and symbol “of Form ‘I’ ” shall be substituted; and

(f) in rule 6F, for the words, letter and symbol “in Form ‘F’ ” the words, letter and symbol “of Form ‘J’ ” shall be substituted.

3. In the said rules, after rule 6F, the following rule shall be inserted, namely:—

“6G(1) Notwithstanding the provisions provided in rule 6, 6B, 6C, and 6D, application for issue of Forms of declaration or as the case may be, certificates prescribed under sub-rule (1), sub-rule (4), sub-rule (5) and sub-rule (10) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 can be made electronically without payment of any fee in such manner and by all or such class or classes of registered dealers as may be specified by the Commissioner by notification.

(2) Subject to such conditions and restrictions as prescribed in rule 6, 6B, 6C and 6D, the forms of declaration or as the case may be the certificate as referred to in sub-rule (1) may be issued electronically by such authority and in such manner as may be specified by the Commissioner by notification.

(3) Procedures prescribed in rule 6, 6B, 6C and 6D, regarding use, custody, maintenance of records and matters incidental there to shall *mutatis-mutandis* apply in respect of the Forms of declaration or as the case may be the certificates issued electronically under sub-rule 2”.

4. In the said rules, in rule 7, –

- (i) in sub-rule (1), after the words “as the case may be”, the words “under the Orissa Value Added Tax Act and Rules made thereunder” shall be added; and
- (ii) after sub-rule (2), the following sub-rules shall be inserted, namely:—

“2A – In addition to the return filed under sub-rule (1) and sub-rule (2) every dealer registered under the Act shall furnish an annual return within six months from the end of the year in such form as will be specified by the Commissioner by notification.

2AA (i) – The return required to be furnished under sub-rule (1), sub-rule (2) and sub-rule (2A) may be filed electronically from such date and in such manner as may be specified by the Commissioner by notification.

(ii) The Commissioner may, by notification specify the date from which all or a certain class of dealers shall, subject to such conditions as may be specified, submit return through the electronic mode only.”; and

(iii) in sub-rule (3), in clause (a), before the words “Assistant Commissioner”, the word and symbol “Deputy/” shall be inserted.

5. In the said rules, in rule 10, in sub-rule (3), after the words, quotation and comma “Audit Visit Report”, the words and letters “in Form IIIAA” shall be inserted.

6. In the said rules, in rule 24, in sub-rule (1), before the words “Assistant Commissioner”, the word and symbol “Deputy/” shall be inserted.

7. In the said rules, the existing Form-I shall be substituted by the following Form namely:—

“FORM I
RETURN
[See rule 7]
PART-A

Original / Revised
If revised Date of filing of Original Return ___/___/___
Acknowledgement No. _____
Attach a note explaining the reason for revising the return

1. TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Period covered by the return

	Date	Month	Year		Date	Month	Year
From				To			

3. Name and style of the business

4. Address

Phone No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 E-mail

PAN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 Mobile No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

PART-B

5. Value of the goods despatched outside the state otherwise than by way of sale :-

(furnish details in Annexure-B)

(a) On branch transfer

Rs.

(b) On consignment sale

Rs.

6. Sale price received or receivable for the sale of goods made during the above period in respect of –

(a) Sale in the course of interstate trade or commerce including sale of goods in respect of which exemption under section 6(2), 6(3) and / or 8(6) has been claimed and goods which are generally / conditionally exempt from tax.

(b) Sale in course of export out of or import into the territory of India **(furnish details in Annexure-D)**

(c) **Total [(a)+(b)]**

7. Gross amount received or receivable for the sale of goods made in the course of interstate trade or commerce during the tax period as at serial 6(a) above.

8. **DEDUCT-**

(a) Cost of freight, delivery or installation separately charged to customers and included in Col.07 above.

(b) Cash /Trade discount allowed in respect of Col.07 above and included therein.

(c) Sale price received or receivable in respect of sale of goods exempt from tax generally under the Orissa Value Added Tax Act, 2004 (vide Section 8(2)(c) of the CST Act, 1956) and included in Col.7 above.

(d) Sale price received or receivable in respect of which exemption is claimed under section 6(2) of the Act.

(furnish details in Annexure-A)

(e) Sale price received or receivable in respect of sale of goods fully exempt from levy of tax under sub-section (5) of Section 8 of the CST Act, 1956.

(f) Sale price received or receivable in respect of sale of goods made to dealer in Special Economic Zone as referred to in sub-section (6) of Section 8 of the Act. **(furnish details in Annexure-C)**

(g) Sale price received or receivable in respect of sale of goods made to persons/organizations / international bodies, etc specified u/s 6(3) of the Act. **(furnish details in Annexure-E)**

(h) Sales Tax collected separately (if Sales Tax is not collected separately, Sales Tax amount be deducted by using the formula of tax fraction provided in Section 8A(1) of the Act).

(i) **TOTAL [(a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)]**

9. **NET TAXABLE TURNOVER [Col.7 - Col.8(i)]**

10. Break up of Net Taxable Turnover

(a) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 2% **(Furnish Annexure-F)**.

(b) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 1% **(Furnish Annexure-F)**.

(c) sale of other goods (not included in (a) & (b) above) and taxable

(i) @ 4%

(ii) @ 12.5%

(iii) @ 20%

(iv) any other rate (indicate the rate of tax)

(v) Total [(i)+(ii)+(iii)+(iv)]

(d) sale of goods notified under section 8(5) of the Act taxable @ 2%

(e) **Total Taxable Turnover & Tax [(a)+(b)+(c)(v)+(d)]**

Rs.
Rs.
Rs.
Rs.

Rs.
Rs.
Rs.
Rs.
Rs.
Rs.
Rs.
Rs.
Rs.

Rs.

Sale Value "A" (in Rupees)	Tax due "B" (in Rupees)

"A" **"B"**
(in Rupees) (in Rupees)

11.	Interest payable for delay u/r 7(3) of the Central Tax (Orissa) Rules, 1957	
12.	Total tax and interest payable (11(B)+10(e)(B))	
13.	Tax adjusted against excess ITC under OVAT u/r 7(3)(c) of the Central Sales Tax (Orissa) Rules, 1957.	
14.	Balance amount payable after adjustment of ITC (Column 12-13)	
15.	Tax paid	

PART-C**16. Details of payment**

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / check gate payment	Treasury Challan No. / D.D / Banker's Cheque / MR No.					For official use only	
		Type of Instrument	Name of the issuing Bank / office	No.	Date	Amount	P.C.R. No.	Date
(a)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(i)	Excess payment, if any carried forward from the previous tax period							
Particulars of payment								
(ii)	Self deposit or by Bank Draft							
(iii)	Payment made at the check-gate or any other payment against money receipt							
(iv)	Total payment [(i)+(ii)+(iii)]							
(v)	Balance payable [14 – 16(iv)(g)]							
(vi)	Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [16(i)(g) of the next return]							

DECLARATION

I (name) _____ being (status) _____ of the above business do hereby declare that the information given in this return is true and correct to the best of my knowledge and belief.

Full signature with designation

Place _____

Name _____

Date _____

Status _____

Seal

ANNEXURE-A

**Particulars of sale of goods in respect of which exemption has been claimed under section 6(2)
of the CST Act, 1956 as at 8(d) of the tax return**

Sl. No.	Name and address of the purchasing dealer	TIN/ CST RC No.	Sale invoice No. & Date	Description of goods	Value of goods	R.R No/ LR No./ Air Consignment Note No. and Date	For official use checking column	
							Form C	Form E1 / E2
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
Total of column(f)								

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Place _____

Date _____

Full signature of the authorized signatory

Name _____

Status _____

ANNEXURE-B

Particulars of despatch of goods to outside the state on Stock Transfer / Consignment Sale in respect of which exemption has been claimed under section 6A of the CST Act, 1956 as at 5(a) and (b) of the tax return

Sl. No.	Transfer Chalan / invoice No & Date	Name and address of the Consignee/ Branch	TIN/ CST R.C. No.	Description of goods	Quantity / Weight	Value of goods	Vehicle No.	R.R No/ LR No./ Air Consignment Note No. and Date	For official use checking column 'F' Form No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
Total of column(g)									

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-C

Particulars of sale of goods made to a unit located in SEZ in respect of which exemption under section 8(6) of the CST Act, 1956 as at serial 8(f) of the tax return

Sl. No. (a)	Sale Invoice No & Date (b)	Name and address of the purchaser (c)	TIN / CST R.C. No. (d)	Description of goods (e)	Quantity/ Weight (f)	Value of goods (g)	Location and Address of SEZ (h)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
Total of column(g)							

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

(Refer 6(b) of the tax return)

ANNEXURE-D**Table-I****Particulars of sale of goods in course of export (direct export) out of the territory of India**

Sl. No.	Sale Invoice No. & Date	Bill of lading No. and Date	Export order No. and Date	Name and address of foreign buyer	Description of goods	Quantity/ Weight	Value of goods (in foreign currency)	Value of goods (in INR) *
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.								
2.								
3.								
Total of column(h) & (i)								

* - Denominate in Indian Rupee as per the prevailing rate of exchange on the date of export, if export proceeds are not realized at the time of filing return or at the actual exchange rate.

Table-II**Particulars of sale of goods in course of export (penultimate sale)**

Sl. No.	Sale Invoice No. & Date	Bill of lading No. and Date	Export order No. and Date	Name and address of the exporter	TIN / CST R.C.No.	Description of goods	Quantity/ Weight	Value of goods (In Rs.)	Checking column for official use H Form No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.									
2.									
3.									
Total of column(i)									

Table-III**Particulars of sale of goods in course of import into the territory of India**

Sl. No.	Sale Invoice No. & Date	Bill of Entry No. and Date	Name and address of the Inland buyer	TIN / CST R.C.No.	Description of goods	Quantity/ Weight	Value of goods (in Rs.)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.							
2.							
3.							
Total of column(h)							

Grand Total (Total of Table-I+II+III)

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-E

Particulars of transactions in respect of which exemption has been claimed under section 6(3) of the CST Act, 1956 as at sl. No. 8(g) of the return

Sl. No.	Name of the purchasing international bodies, consulates, etc.	Invoice No and Date	Description of goods	Quantity/weight	Value of goods
(a)	(b)	(c)	(d)	(e)	(f)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
Total of column(f)					

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-F

Particulars of transactions where tax has been levied at a concessional rate against Form 'C'

Sl. No.	Name of the purchasing dealer	TIN / CST R.C. No.	Invoice No. and Date	Description of goods	Value of goods	Checking column for official use 'C' Form No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Total of column(f)						

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____”

8. In the said rules, in Form IA, for the words and symbol “Sales Tax Officer / Assistant Commissioner of Sales Tax” appearing at the bottom of the Form, the words “Registering Authority” shall be substituted.

9. In the said rules, in Form II, before the words and symbol “Assistant Commissioner / Sales Tax Officer” appearing at the bottom of the Form, the word and symbol “Deputy/” shall be inserted.

10. In the said rules, in Form IIB, before the words and symbol “Assistant Commissioner / Sales Tax Officer” appearing at the bottom of the Form, the word and symbol “Deputy/” shall be inserted.

11. In the said rules, in Form IIC, before the words and symbol “Assistant Commissioner / Sales Tax Officer” appearing at the bottom of the Form, the word and symbol “Deputy/” shall be inserted.

12. In the said rules, in Form III, before the words and symbol “Assistant Commissioner / Sales Tax Officer” appearing at the bottom of the Form, the word and symbol “Deputy/” shall be inserted.

13. In the said rules, after Form IIIA, the following Form shall be inserted, namely: —

FORM IIIAA

AUDIT VISIT REPORT

(Refer sub-rule (3) of rule 10 of CST(O) Rules)

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Name & address of the dealer:

03. TIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

04. Period of audit: From ___/___/___ to ___/___/___

05. Nature of business:

06. Person(s) contacted in course of visit

07. Statement, if any, recorded in course of visit and if so, the name and status of such persons with reference to the business, from whom statement has been recorded.

08. Summary of records and accounts verified and signed indicating the date upto which, the same has been maintained.

09. Value of goods sold / supplied

	As declared by the dealer (in ₹)	Declaration certificates produced and verified by the Audit Team (in ₹)	Discrepancy noticed (in ₹)
a) On branch transfer			
b) On consignment sale			
c) Sale in course of interstate trade against concessional rate			
d) sale in course of interstate trade without any declaration forms			

e) transit sale made claiming exemption under Section 6(2) of the CST Act.			
f) sale in course of export u/s 5(1) of the CST Act			
g) sale in course of import u/s 5(2) of the CST Act			
h) sale in course of export u/s 5(3) of the CST Act			
i) sales made to units SEZ u/s 8(6) of the CST Act.			
j) sales to foreign diplomatic mission u/s 6(3) of the CST Act.			

- 10.
- | | As declared by the dealer | As determined by audit team |
|-------------------------|---------------------------|-----------------------------|
| a) Gross turnover | | |
| b) Net taxable turnover | | |
11. a) Tax declared, if any
- | |
|--|
| |
| |
- b) Tax paid, if any
- | |
|--|
| |
| |
12. Differential tax determined by the Audit Team to be paid by the dealer
- | |
|--|
| |
|--|
13. (i) Analysis of purchase & use of 'goods' On concessional rate.
- (ii) Contravention, if any of declaration Forms 'C'(amount involved)
14. Any other discrepancy found
15. Description of the report

Signature of the Head of the Audit Team

Name of the Head of the Audit Officer

Designation

14. In the said rules, in Form VIII, before the words and symbol "Assistant Commissioner" appearing at the bottom of the Form, the word and symbol "Deputy/" shall be inserted.

[No8381-CTA-14/2011/F.]

By order of the Governor

S. ROUT

Under Secretary to Government