

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**Notification**

The *3rd March* 2014.

SRO NO-                    - In exercise of the powers conferred by section 94 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the state Government do hereby make the following rules further to amend the Odisha Value Added Tax Rules, 2005, namely :-

1. (1) These rules may be called the Odisha Value Added Tax ( Amendment) Rules, 2014.

(2) They shall come into force on the date of their publication in the Odisha Gazette.

2. In the Odisha Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 64, in sub-rule (3), after the words, " secure electronic mode", the words, " in Form VAT -318A" shall be inserted.

3. In the said rules, in rule 65,

(i). in sub-rule (1),

(a) in clause (a), for the words "through electronic mode only" the words " through electronic mode in Form VAT-320A " shall be substituted;

(b) in clause (k), after the words " through electronic mode" the words "in Form VAT-322A" shall be inserted;

(ii) in sub-rule (2), in clause (a), for the words " through electronic mode only " ,the words "through electronic mode in Form VAT-320A" shall be substituted;

(iii) in sub-rule (3), in clause (a), for the words " through electronic mode only" the words " through electronic mode in Form VAT-320A" shall be substituted; and

(iv) in sub-rule (4), in clause (a), for the words " an Authorised Officer through electronic mode only", the words "an Authorised Officer through electronic mode in Form VAT-323A" shall be substituted.

4. In the said rules, in rule 66, in sub-rule (1), for the words " through electronic mode only", the words " through electronic mode in Form VAT-320A" shall be substituted.

5. In the said rules, for "Form VAT-318 " and "Form VAT-319", the following Form shall be substituted, namely:-

" FORM VAT-318 A

**REFUND PAYMENT/ADJUSTMENT ORDER**

[see sub-rule(3) of rule 64]

Office Address:

Date:

Dear -----,

We are happy to intimate you that your application for Refund bearing No. -----Dated - ----- has been approved vide Assessment / Appeal / Revision / Rectification / Court Order No. - -----Dated ----- and the details of the refund order are given below.

1. Name of the Dealer : -----
2. TIN/SRIN : -----
3. Act under which refund is granted : -----
4. Total refund amount : **Rs.**-----  
( in figure and in words) : **Rupees**-----
5. Bank Account number : -----
6. Bank name & Branch : -----
7. IFSC code : -----
8. Mode of refund :

Total Amount to be Refunded (Tax/interest /penalty/security)	PCR Number / Date showing collection of amount now being refunded	Cash Refund Amount (Amount in Rupees)	Adjustment Amount (Amount in Rupees )	Act under which the arrear to be adjusted	DCR No. / Date

The amount will be credited to your bank account through ECS in next 48 hours through the Directorate of the Treasuries & Inspection. In case of any difficulties, please contact our toll free numbers or the concerned circle office.

**Authorised Officer**

**Note:**

1. This order is for reference only.
2. This document is generated from the system and hence, no seal and signature is required."

6. In the said rules, for "Form VAT-320" and "Form VAT-324", the following Form shall be substituted, namely:-

“  

FORM VAT-320A
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”

**APPLICATION FOR REFUND OF ITC CARRIED FORWARDED FOR  
ADJUSTMENT/REFUND OF TAX**

[see rule 65(1)(a), rule 65(2)(a), rule 65(3)(a) and rule 66(1) ]

1. Office Address:  Date:

2. TIN:

3. Name of the Dealer:

4. Address of Dealer:

5. Refund for :             Export     Input Tax Credit

6. Tax Period:            From \_\_\_\_\_ To \_\_\_\_\_

7. Value of goods exported out of territory of India (for Export refund only):

8. Amount of   
input tax credit carried forward :

OR  
  
input tax due for refund as a result of export out of territory of India:

9. Amount of refund claimed:

10. Evidence to support claimed refund. (Documents to be enclosed):

