

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

The *22.01.2015*

SRO No..... 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 (Odisha) Rules, 1957, namely:-

1. (1) These rules may be called the Central Sales Tax (Odisha) Amendment Rules, 2015
(2) They shall come into force on the date of their publication in the Odisha Gazette.

2. In the Central Sales Tax (Odisha) Rules, 1957, in the rule 3;-
 - (i) for Sub-rule (1) the following sub-rule shall be substituted, namely:-

“(1)(a)When an application for registration under sub-section (1) or sub-section(2) of section7 of the Act is made electronically by a dealer within thirty days from the date of which he becomes liable to pay tax under the Act, and submitted the duly signed hard copy of the said form and produced required documents in original within seven working days from the date of making the application , the officer authorized to register the applicant shall grant the certificate of registration with effect from the date of such liability.

(b)The officer authorized to grant certificate of registration, where it appears necessary, for reasons to be recorded in writing, may conduct or cause to be conducted such inquiry to be completed within ninety days from the date of grant of the certificate of registration.

(c)The authority on the basis of such inquiry may allow the certificate of registration to continue or shall, after giving a reasonable opportunity of being heard, cancel the certificate of registration with effect from the date specified in that order.”;
 - (ii) clause (a) of sub-rule (2) shall be omitted.

[No. *1927* -FIN-CT1-TAX-0002-2012]

By order of the Governor

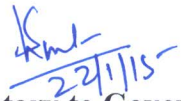
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22/1/15
Deputy Secretary to Government

Memo No 1928 /F., **Date-** 22.01.2015

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Four hundred copies of the notification may please be supplied to this Department and one hundred copies to Commissioner of Commercial Taxes, Odisha, Cuttack.

This is statutory and will bear SRO Number.


Deputy Secretary to Government

Memo No. 1929 /F., **Date-** 22.01.2015

Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.


Deputy Secretary to Government

Memo No. 1930 /F., **Date** 22.01.2015

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – www.orissagov.ocac.in Finance Department.


Deputy Secretary to Government