

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

Notification

The **19.02.2016.**

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,2016.
(2) They shall be deemed to have come into force with effect from the 1st day of October, 2015.
2. In the Central Sales Tax(Odisha) Rules, 1957, (hereinafter referred to as the said rules), rule 10 shall be omitted.
3. In the said rules, in rule 11, the following proviso shall be inserted, namely:-
“Provided that returns filed electronically shall not require any signature by the dealer or his authorized person.”
4. In the said rules, for rule 12, the following rule shall be substituted, namely:-
“12. Assessment. (1)(a) On scrutiny of returns(s) with reference to the related forms of declaration or certificates submitted in accordance with rule 7A relating to the preceding quarter(s) or year(s), if it is found that declaration forms or certificates not furnished in support of claim for exemption, deduction or concession claimed, if any, in the return(s); or the declaration(s) or certificate(s) so furnished being not in order or incomplete or defective, the assessing authority shall proceed to assess the tax for the quarter(s) or year(s), after giving a reasonable opportunity of being heard to the dealer:
Provided that the turnover assessed under this clause in respect of same period shall be excluded from the turnover assessed under sub-section (2) of Section 9 of the Central Sales Tax Act, 1956 and rules made thereunder and vice-versa.
(b) For assessment under clause (a), the registered dealer shall be issued with a notice in Form II-B and assessment order and demand notice shall be issued in Form VI and VII respectively.

(c) Without prejudice to any interest or penalty that may have been levied or imposed under any of the provisions of the Act, an amount equal to the amount of tax assessed under clause (a) shall be imposed by way of penalty in respect of any assessment completed under the said clause.

(d) No order of the assessment shall be made under this sub-rule after expiry of five years from the end of the period in respect of which the tax is assessable.

(2) Notwithstanding anything contained in this rule but subject to provisions under Central Sales Tax Act, 1956 and Central Registration and Turnover Rules, 1957 no penalty shall be imposed only due to non-submission of declaration form by the dealer.

(3) For any other matters not specified under this rule but required to identify dealers for audit, assess, assess in lieu of audit, re-assess, collect and enforce payment of any tax, the provisions of Odisha VAT Act, 2004 and rules made thereunder shall, mutatis mutandis, apply.”

5. In the said rules, for rule 15, the following rule shall be inserted:-

“The order of assessment passed under rule 12 of these rules, shall be issued in Form VI.”

6. In the said rules, for “Form-IIB”, the following Form shall be substituted, namely:-

“FORM IIB

NOTICE FOR ASSESSMENT

DUE TO DEFICIENCIES IN THE RETURN

[See sub-rule (1) of Rule 12 Central Sales Tax (Odisha) Rules, 1957]

01. Office address

Date	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

02. Name and address of the dealer

03. TIN

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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04. Whereas, you have filed the return for the period from _____ to _____ and the relatable forms of declaration / certificates along with the prescribed statement on _____

