GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

***

Notification

The 16th January, 2016.

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, 2016.

(2) They shall be deemed to have come into force on the 1st day of October, 2015.

2 .In the Odisha Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 6, in clause (e), after sub-clause (8), the following new sub-clause shall be inserted, namely: -

"(9) amounts paid to a sub-contractor as consideration for the execution of works contract whether wholly or partly, if the contractor proves to the satisfaction of the assessing authority that tax has been paid by the sub-contractor on the turnover of the goods involved in the course of execution of such works contract."

3. In the said rules, rule 8 shall be omitted.

4. In the said rules, in rule 9, in sub-rule (1), in clause (a) and in explanation I appended thereto, for the words "rupees forty lakh" wherever occur the words "rupees fifty lakh" shall be substituted.

5. In the said rules, after rule 11, the following new rule shall be inserted, namely:-

"11A. Recalculation of Input Tax Credit –

(1) Subject to sub section (3-a) of section 20, no input tax credit shall be allowed on purchases of goods against tax invoices in excess of the amount of tax actually paid into the Government treasury.

(2) In case of any mismatch occurs in input tax credit, the selling as well as the purchasing dealers shall revise the returns within the time prescribed under sub section(4) of section 33,either incorporating or removing the tax invoice, as the case may be.

(3) Where any mismatch in input tax credit occurs, as a result of spillover transactions such mismatch shall be reconciled automatically by the online system.

(4)When the claim of input tax credit preferred by a registered dealer is not reconciled with the corresponding selling dealer with due payment of tax, the claim for input tax credit shall be disallowed.

(5)The input tax disallowed shall be adjusted,--

(a) by reducing the excess input tax credit, if any; or

(b) by enhancing the output tax payable; or

(c) by demanding the tax against the purchasing dealer:

Provided that where the claim of input tax of the dealer is reduced, the dealer shall be given an opportunity of being heard."

6. In the said rules, in rule 27,--

(i) in sub-rule (1), for clause (d), the following clause shall be substituted, namely:-

"(d) whose gross turnover of sales exceeds rupees fifty lakh at any time during the year in which he has been paying turnover tax, he shall make an application electronically in Form VAT-106 to the registering authority for grant of certificate of registration and assignment of TIN under sub-rule (1) of rule 19," and

(ii) for sub-rule (2), the following sub-rule shall be substituted , namely:-

"(2) where the registering authority, after examination of the application furnished under sub-rule (1) is satisfied that the application is correct and complete as per requirements of the provisions of this Act and rules and claim of the dealer for assignment of TIN is admissible under the Act, he may grant a certificate of registration to such applicant in Form VAT-103 and assign him with a TIN.

Provided that when the certificate of registration under this sub-rule is issued, the certificate of registration already granted in Form VAT-001 along with the SRIN assigned shall be cancelled and such cancellation shall take effect from the date, the dealer is registered under sub-rule(2).

Provided further that a dealer on being registered under sub-rule (2) shall surrender the certificate of registration granted in Form VAT-001 along with the SRIN assigned to the registering authority for cancellation."

7.In the said rules, in rule 27A,for sub-rule (1) and sub-rule(2), the following sub-rules shall be substituted, namely:-

"(1) where a registered dealer, who has been granted certificate of registration under the Act and assigned with TIN,-

(a) is no longer effecting purchase or sale of goods in course of interstate trade or commerce;

(b) is no longer dispatching or receiving goods otherwise than by way of sales to or from outside the State; and

(c) whose gross turnover has, during each of the preceding three consecutive years failed to exceed rupees fifty lakh;

the dealer may make an application electronically in Form VAT-106A to the registering authority for issue of certificate of registration and assignment of SRIN under sub rule (4) of rule 19.

(2) where the registering authority, after examination of the application furnished under sub-rule (1) is satisfied that the particulars furnished in the application are correct and complete in all respect and the claim of the dealer for assignment of SRIN is admissible under the Act, he may grant a certificate of registration to such applicant in Form VAT-001 and assign him with a SRIN:

Provided that when the certificate of registration under this sub-rule is granted, the certificate of registration already granted in Form VAT-103 along with the TIN assigned shall be deemed to have been cancelled and such cancellation shall take effect from the date, the dealer is granted with a certificate of registration under sub-rule (2):

Provided further that the dealer, on being granted registration certificate in Form VAT-001 under sub-rule(2) shall surrender the certificate of registration granted in Form VAT-103 along with the TIN assigned to the registering authority for cancellation."

8. In the said rules, rule 28 shall be omitted.

9. In the said rules, in rule 30,

(i) in sub-rule (1), after the words "make an application", the words "electronically in Form VAT-202A and submit the hard copy duly signed by him or his authorized person" shall be inserted; and

(ii) after sub-rule (2), the following sub-rule shall be inserted, namely:-

"(2-a) Where the registering authority, after conducting or causing to be conducted such enquiries, is satisfied that there exists any good and sufficient reason, he shall, by an order in writing, cancel the certificate of registration with effect from the date of that order, after giving the dealer an opportunity of being heard".

10. In the said rules, rule 32 shall be omitted.

11. In the said rules, for rule 33, the following rule shall be substituted; namely:-

"33. **Publication of list of registered dealers and cancellation of registration in the Commercial Taxes Gazette or in the official web site of the Commissioner of Commercial Taxes, Odisha** – Publication of the list of registered dealers and cancellation of registration shall be made in the following formats:-

I. Dealers registered under the Act during the month of_____

Sl. No	Name of the dealer	Address of the dealer	TIN/SRIN	Section under which registered	Date from which the Registration is effective	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

II. Cancellation of certificate of registration during the month of _____

Sl. No	Name of the dealer	Address of the dealer	TIN/ SRIN	Date of Cancellation of registration	Date from which the Cancellation takes effect	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

12. In the said rules, in rule 40, after sub-rule (2), the following sub-rule shall be inserted, namely:-

"(3)Where the dealer fails to comply the defect (s) pointed out at the time of scrutiny of the return furnished for a tax period within the specified time or the mistakes are found to be deliberate with an intention to evade tax, such return, wherein the mistakes are found, shall be assessed under Section 43".

13. In the said rules, in rule 41, sub-rule (4) shall be omitted.

14. In the said rules, in rule 45, for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) After completion of tax audit of any dealer under sub-section (3) of section 41, the officer authorized to conduct such audit, shall determine the tax liability of the said dealer and serve a notice in Form VAT-303A along with the Audit Visit Report in Form VAT-303 to the dealer to pay tax and penalty determined under sub-section (5) of section-41."

15. In the said rules, rule 48 shall be omitted.

16. In the said rules, in rule 49, for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) On receipt of the Audit Visit Report, the assessing authority, shall serve a notice in Form VAT-306, upon such dealer, directing him to appear in person or through his authorized representative on such date, time and place, as specified in the said notice for compliance of the requirements of sub-rules (2) and (3)."

17. In the said rules, after rule 49, the following new rules shall be inserted, namely:-

"49 A. Assessment in certain cases in lieu of audit.

(1) The Commissioner shall, under section 42A, select a certain number of registered dealers, on the basis of large tax payment or large turn over, from time to time, for assessment.

(2) The assessing authority shall issue notice in Form VAT 306-A to the dealer selected for assessment under sub-rule (1) calling for production of such accounts and documents as he may require.

(3) In the event of default by a dealer to comply with the requirement of the notice referred to in sub-rule (2), the assessing authority may complete the assessment to the best of his judgment.

(4)The assessing authority shall issue the order of assessment in Form VAT-312 and demand notice in Form VAT-313.

(5)No order of assessment shall be made under sub-rule (1) after expiry of three years from the end of the tax period or periods in respect of which tax is assessable.

49 B. Assessment in case of grant of provisional refund-

(1) When a dealer granted provisional refund under section 58, the assessing authority shall proceed to assess the dealer under section 42A after serving a notice in Form VAT 306-A, calling for production of such accounts and documents as he may require.

(2) In the event of default by a dealer to comply with the requirement of the notice referred to in sub-rule (1), the assessing authority may complete the assessment to the best of his judgment.

(3)The assessing authority shall issue the order of assessment in Form VAT-312 and demand notice in Form VAT-313."

18. In the said rules, in rule 50, for sub-rule (1) the following sub-rule shall be substituted, namely:-

"(1)Where it is required to assess a dealer under sub-section (1) of section 43 for occurrence of any one or more of the events specified in that sub-section, the assessing authority shall serve a notice in Form VAT-307 upon the dealer."

19. In the said rules, in rule 57, in clause (b) of sub-rule (1) after the words, figure and brackets "sub-section (3) or (4) of section 42," the words, figure and brackets "sub-section (4) or (5) of section 42A," shall be inserted.

20. In the said rules, for rule 59, the following rule shall be substituted, namely:-

"59.(1)While making deduction of tax from the bills or invoices of the works contractors, the deducting authority shall grant a certificate to that works contractor in Form VAT-605 and shall send a copy thereof to the assessing authority within whose jurisdiction the works contract is executed:

Provided that the assessing authority who receives a copy of the certificate in Form VAT-605 as referred to above shall forward the same to the circle where such works contractor is registered:

Provided further that the deducting authority shall furnish a consolidated statement of deductions made during a month in Form VAT-605-A within fourteen days of the expiry of the month to the Deputy or Assistant Commissioner or Sales Tax Officer, as the case may be, within whose jurisdiction the works contract is executed.

Provided also that where any tax is deducted under sub section (I) of section 54 in respect of any dealer executing works contract(s) and the work in whole or any part is awarded to a sub-contractor by him, the tax proportionate to the amounts paid as consideration to the sub-contractor out of the tax deducted by the deducting authority shall be transferred to the sub-contractor by issuing Form 605-B and a copy thereof shall be sent to the Deputy or Assistant Commissioner or the Sales Tax Officer, as the case may be, within whose jurisdiction such works contractor is registered within a period of thirty days of such deduction.

(2) The certificates and consolidated statement of deductions under sub-rule(1) made during a month may also be issued or furnished electronically from such date and in such manner as the Commissioner may specify."

21. In the said rules, after rule 59, the following new rule shall be inserted, namely:-

" **59 A. Enrolment of tax deducting authority.**

(1) The deducting authority specified in sub-section (1) of section 54 shall apply in Form VAT 601-A to the Commissioner for enrolment.

(2) The Commissioner may, enroll such deducting authority within seven days from the date of receipt of application or enroll such other deducting authority on his own information, and assign the deducting authority an identity code for the purpose of deduction and remittance of tax.

(3) The Commissioner shall maintain, in Form VAT 602-A, a register of deducting authorities to whom identity code has been assigned."

22. In the said rules, for rule 65, the following rule shall be substituted, namely:-

"(1)(a)Where any dealer claims refund in the return relating to a quarter on account of sales as specified in clause (b) of section 18, he shall make an application through electronic mode in Form VAT-320A to the assessing authority within thirty days from the date of completion of six months of filing the return or revised return for such quarter :

Provided that an application for refund made after thirty days from the date of completion of six months of filing the return or revised return may be admitted by the assessing authority, if he is satisfied that the dealer had sufficient cause for not making the application within the said period.

(b) Where refund is claimed under clause (a) the excess input tax credit shall be reduced by the amount of refund claimed, in the return filed or to be filed for the tax period in which the application for refund is filed.

(c) The application filed under clause (a) shall be accompanied by the scanned copies of the purchase order placed by the foreign buyer with the dealer, the agreement with the foreign buyer, bill of lading, letter of credit, and the evidence of payment made by the foreign buyer, if any and such other documents as may be required to establish the claim of refund.

(d)The assessing authority, on receipt of the application for refund along with the documents referred to in clause (c) and such other additional information from the dealer, as he may think necessary, shall grant refund provisionally under clause(d) of sub-section(1) of section 58.

(e) The final refund or demand of tax, penalty or interest, shall be determined in accordance with the order passed on assessment under section 42A.

(2)(a) Where the excess input tax credit in any tax period, on account of sales as specified in clause (c) of section 18, found refundable after carried over to six consecutive tax periods, following that tax period, for adjustment against output tax, the dealer shall make an application for such refund through electronic mode in Form VAT 320-A to the assessing authority within thirty days from the date of completion of six months of filing the return or revised return for such quarter :

Provided that an application for refund made after thirty days from the date of completion of six months of filing the return or revised return may be admitted by the assessing authority, if he is satisfied that the dealer had sufficient cause for not making the application within the said period.

(b) Where refund is claimed under clause (a), the excess input tax credit shall be reduced by the amount of refund claimed, in the return filed for the tax period to which the same relates.

(c) The application filed under clause (a) shall be accompanied by copies of the tax invoice, certificate of the competent authority showing the name and address of the dealer and the SEZ or the STP or the EHTP, under which it is established and the entitlement of the dealer to purchase goods free of tax covered under such tax invoice and such other documents, as may be required to establish the claim of refund.

(d)The refund shall be made in accordance with the provisions of clauses (d) and (e) of sub-rule(1).

23. In the said rules, after rule 66, the following new rule shall be inserted, namely:-

"66A. Refund of excess tax deducted at source.-

"(1) The claim of refund under sub-section(2-a) of section 57 shall be made through electronic mode in Form VAT-320A to the assessing authority within four months from the date of expiry of a period of one year to which the amount relates.

(2) Where refund is claimed under sub-rule (1), the excess tax credit shall be reduced by the amount of refund claimed, in the return filed for the tax period to which the same relates.

(3) On receipt of application electronically, the assessing authority shall refer the case for audit under sub-section (2) of section 41 to determine the admissibility of the claim of refund and the claim of refund shall be subject to result of such audit.

(4)The audit report shall be submitted to the assessing authority within 30 working days:

Provided that in the event of a tax audit already conducted under section 41, the tax period covered under such audit will be excluded from the purview of audit referred to in this rule.

(5) If there is no adverse finding in the audit, the assessing authority may sanction refund on the basis of the Audit Visit Report and the amount sanctioned for refund and shall be paid under sub-rules (2) and (3) of rule 64.

24.In the said rules, in rule 81,-

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

(a) in clause (iv), in sub-clause(a), after the words, " on his own account", the words, " or on the account of any consignee", shall be inserted; and

(b) clause (vi) and clause(vii) shall be omitted; and

(ii) after the sub-rule(1),the following sub-rule shall be inserted, namely:-

"(2) Form VAT 402-A may be issued electronically from such date, in such manner and subject to such conditions and restrictions as the Commissioner may specify in this behalf from time to time."

25.In the said rules, in rule 86, for sub-rule(1), the following sub-rule, shall be substituted, namely;-

"(1) Any dealer aggrieved by an order passed under Section 34,40,42,42A, 43,44,45,49 or 52 may prefer appeal within thirty days from the date of receipt of such order before-

(a) the Joint Commissioner or the Deputy Commissioner of Sales Tax of the Range having jurisdiction, as may be assigned by the Commissioner, if the order is passed by a Sales Tax Officer or an Assistant Commissioner of Sales Tax, as the case may be;

(b) the Joint Commissioner, if the order is passed by a Deputy Commissioner of Sales Tax; and

(c) the Special Commissioner or Additional Commissioner of Sales Tax, as may be assigned by the Commissioner, if the order is passed by a Joint Commissioner of Sales Tax:

Provided that an appeal preferred after the period of thirty days from the date of receipt of such order may be admitted by the appellate authority if it is satisfied that there is sufficient cause for not preferring the appeal within the period so specified."

26.In the said rules, in rule 87, after the figure and comma "42," the figure and comma "42A," shall be inserted.

27.In the said rules, in rule 125, for clause (viii) and the entries thereof, the following clause and the entries against it shall be substituted under appropriate column, namely:-

"(viii)(a) On a miscellaneous application/petition or petition for relief or for which no fees have been specified elsewhere in these rules;	(a) Rupees twenty
(b)On an application for Clearance Certificate or for No Deduction Certificate made electronically	(b)Rupees nil"

28. In the said rules, for "Form VAT 101", the following Form shall be substituted, namely:-

"

FORM VAT- 101

APPLICATION FOR REGISTRATION

(See sub rule (1) and sub rule (2) of rule 15)

Please read the following before filling up the form

- Use capital letters.
- Mention the Registering authority to whom the application is submitted.

To

The Registering Authority,

CIRCLE	
RANGE	

I ..... son/daughter/wife of ..... the Proprietor / Partner / Karta of HUF / (Managing) Director / Authorized officer /Authorized Departmental officer of the business, the particulars of which are detailed below, hereby apply on behalf of that business for grant of a certificate of registration under the Orissa value Added Tax Act, 2004.

01. Name of the Business:

02. Address of the Principal place or Place of business:
(Principal place of Business, If there is more than one place of business)

Village/Holding No:
Locality / Ward No.
Town/City
P.O: (Pin)
Phone: FAX No. E-Mail:

03. Occupancy status of place of business
(Score out whichever is not applicable)

Owned/ Rented/ Leased / Free Of Rent / Others(specify) _____

04. Status of the business (Mark ✓ whichever is applicable)	☐ Proprietorship ☐ Partnership ☐ Public Ltd. Company ☐ Private ltd. Company ☐ Cooperative Society ☐ Association of persons	☐ Hindu undivided family ☐ Public sector undertaking ☐ Department of Government ☐ Others(specify)_____

05. Nature of business activities:

(Mark ✓ whichever is applicable)

☐ Trading
☐ Manufacturing
☐ Mining
☐ Generation & Distribution of Electricity
☐ Leasing
☐ Execution of works contract
☐ Restaurateur
☐)Agriculture &Forestry
☐ Services

06. Description of Commodities purchased or received otherwise than by way of purchases for resale/sale.

1. 5.
2. 6.
3. 7.
4. 8.

07. Are you manufacturing goods for sale?
(Score out whichever is not applicable)
If answer is Yes, furnish the following details.

Yes	No

08. Description of goods purchased / Received otherwise for use as:	Capital goods. 1. 2. 3
	Raw Materials. 1. 2. 3.
	Consumables. 1. 2. 3.
	Fuel. 1. 2.
	Packing Material 1. 2.

09. Description of goods manufactured for sale including bye – products.

Finished products.	Taxable 1 2	Tax Free 1 2
Bye-products	1 2	1 2

10. Are you engaged in mining ?

Yes	No

If your answer is "Yes", furnish the following details.

11. Description of goods purchased for use in operation of mining.

Capital goods	Others (specify)
1.	1.
2.	2.
3.	3.

12. Are you a works contractor ?

Yes	No

If your answer is "Yes", furnish the following details.

13. Nature of works contract executed.
(Mark ✓ whichever is applicable)

☐ Civil
☐ Electrical
☐ Fabrication / erection
☐ Structural
☐ Air-conditioning
☐ Others _____ (specify)

14. Description of goods purchased for Use in the execution of works.

1.
2.
3.
4.
5.
6.
7.
8.

15. Date of commencement of business

D D M M Y Y Y Y

16. Details of purchases or sales from the date of commencement of business to the date of application.
- monthwise
(part of the month to be shown separately)

Month	Purchase Rs. P.	Sales Rs. P.
Total		

17. Date of commencement of liability to be registered under the Orissa Value Added Tax Act, 2004.

D D M M Y Y Y Y

18. Are you applying for voluntary registration?

If your answer is "Yes", furnish the following details.

Yes | No

19. Description of goods intended to be Manufactured for sale.

1.
2.
3.

20. Description of goods intended to be purchased for manufacturing of goods for sale.

Capital goods. 1. 2.	Fuel 1. 2.
Raw Materials 1. 2	Other 1. 2.
Consumables 1. 2.	Packaging Material 1. 2.

21. The anticipated date of commencement of commercial production.

D D M M Y Y Y Y

		-			-				

22. Details of Bank Account

Name of the Bank	Branch & Code	Account No	Nature of Account

23. Income Tax PAN (Permanent Account Number)

24. Language in which Books of Account are maintained.

25. Are your accounts maintained electronically? (score out whichever is not applicable)

Yes | No

26. Particulars of registration certificate issued by the Registrar of Companies/ Registrar of Cooperative Societies / Superintendent Excise or any other Registering authority in India including the Director of Industries.

27. Are you a member of any chamber of Commerce or Trade Organisation ? (score out whichever is not applicable)

Yes | No

If your answer is "Yes", furnish the following details.

28. The name of the Chamber or Trade organization and particulars , if any in support of such membership.

29. Address of additional place(s) of business / branch / godown – both inside and outside the state.

Use Form VAT - 101 - A / B

30. Declaration of proprietor, each partner / Director, Authorized officer / person and Principal Officer of the business.

Use Form VAT - 101 - C

31. The name and address of the Manager or Employee of the business or any other person associated with the business	Use Form VAT -101-D

32. Details of immovable property owned wholly or partly by the business.

Description of property.	Address, where situated	Approx. Value	Share percentage

VERIFICATION

I _____ son/daughter/wife of _____ status _____ of the aforesaid business do hereby solemnly affirm that the particulars given in this form are true and correct to the best of my knowledge and belief. I undertake to notify immediately to the Registering authority to whom the application has been made any change in any of the above particulars.

Signature.

(Designation with relation to the business)

Seal

D	D		M	M		Y	Y	Y	Y
		-			-				

Enclosures to be annexed to the application for registration.

1. Rent agreement.
2. Deed of Partnership (copy)
3. Article of Association & Memorandum.
4. Authorization, if any, in original.
5. Declarations.
6. Voter Identity Card (copy)
7. PAN (copy)
8.
9.
10.
11.

"

29. In the said rules, for " Form VAT 101C", the following Form shall be substituted, namely:-

"

FORM VAT – 101 C

DECLARATION OF PROPRIETOR / PARTNERS / DIRECTORS / AUTHORISED PERSONS OF THE BUSINESS.

(See clause (c) of sub-rule (9) of rule 15)

01. Full Name :
(in block letter)

02. Name of Father / Husband :

03. Date of Birth :

04. Educational Qualification :

05. Extent of interest in the business :

(i) Official designation

06. Date of joining in the present capacity. Present Address :

07. Permanent Address :

08. PAN (Income Tax)

09. Other business interests in the state

(Specify details of such interests including relations in business)

10. Other business interests out side the state

(Specify details of such interests including relations in business)

11. Proof of Identity :

(Enclose copy of voter's Identity Card/PAN)

Specimen Signature

1. _____

2. _____

3. _____

VERIFICATION

I _____ son / daughter / wife of _____ _____ status _____ of the aforesaid business do hereby solemnly affirm that the particulars given in this form are true and correct to the best of my knowledge and belief.

Full Signature

Status with relation to the business. Place : _____ "

30. In the said rules, " Form VAT 102" shall be omitted.

31. In the said rules, " Form VAT 202 A" shall be inserted, namely:

"

FORM VAT-202A

APPLICATION FOR CANCELLATION OF CERTIFICATE OF REGISTRATION
(See sub rule (1) of rule 30)

01. Name and address of the business and
the date of its closure.
02. The reason for closure of business.
i)discontinuance of business;
ii)being an incorporated body ceases to exist;
iii)being a firm or association of persons dissolved; or
iv)ceases to be liable to pay tax under the Act.
03. If closure is on account of sale of business,
Whether the sale has been made to any registered dealer
and if so, name and address of such registered dealer
with TIN/SRIN.
04. The full address with telephone number by which the dealer can be
contacted, if required.
05. The full address of the place and the name of the person
in charge of books of account of the business, who
can be contacted for examination of such accounts,
if required.

VERIFICATION

I _____ son/daughter/wife of _____ (status) _____ of the business M/s. _____ bearing TIN/SRIN _____ do hereby solemnly affirm that the particulars furnished above are true to the best of my knowledge and belief.

32. In the said rules, " Form VAT 303A" shall be inserted, namely:-

"

FORM VAT-303A

NOTICE FOR PAYMENT OF TAX AND PENALTY AS A RESULT OF AUDIT
(See sub rule (3) of rule 45)

01. Office Address :

D D M M Y Y Y Y

02. TIN

03. Name and address of the dealer:

---

04. Tax audit of your business was under taken by the officers of the Audit unit of this office on ---------- for the period commencing from ---------- to ---------- Examination of the records, documents, stock in trade and other relevant information pertaining to your business for tax period(s) from ---------- to ---------- reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed. Your net tax due is determined at Rs._____ (Rupees_____).

05. Further a penalty of Rs._____ (Rupees_____) is required to be paid under sub-section (5) of Section 41 _____ of the Odisha Value Added Tax Act, 2004.

06. You are required to pay total amount of Rs._____ (Rupees_____) into Government Treasury at _____ within thirty days from the date of receipt of this notice and produce the receipt in proof of payment in this office, within seven days from the date of payment.

07. In case of non-compliance of this notice, the Audit Visit Report will be submitted to the Assessing Authority.

08. A copy of the Audit visit report is enclosed herewith for your reference.

Office seal

STO/ACST/DCST
Head of the Audit Unit

Place : _____
Date : ____/____/_____

_____ CIRCLE
_____ RANGE "

33. In the said rules, for "Form VAT-- 306-A" the following Form shall be substituted, namely:-

"

FORM VAT306-A

NOTICE FOR ASSESSMENT OF TAX
(See sub rule (2) of rule 49A and sub-rule (1)rule 49B)

01. Office Address :

D D M M Y Y Y Y

02. TIN

03. Name and address of the dealer:

---

04. You are, required to appear in person or through your authorized agent at my office on ---------- at ---------- A.M/P.M and produce or cause to be produced the accounts and documents relating to or incidental to your business as specified below for the period mentioned above in order to enable me to satisfy whether the return filed by you for the said period is correct and complete.

05. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 42A of the Odisha Value Added Tax Act, 2004 to the best of my judgment.

(Mark "√", whichever applicable)

(a) Books of account maintained under the provisions of Odisha Value added Tax Act, 2004 ;

(b) Records and documents required to be maintained under the said Act and rules made there under claiming exemption/concession of input tax, output tax and input tax credit;

(c) Documents and evidence in support of the returns filed for tax periods under reference;

(d) Accounts and documents relating to the financial transactions of the business including Bank Pass Book or Bank Statement;

(e) Such other documents as may be specifically required for the assessment (to be specified)

(i)

(ii)

(iii)

Office seal

Place : _____

Date : ____/____/_____

ASSESSING AUTHORITY

_____ CIRCLE

_____ RANGE "

34. In the said rules, for "Form VAT -- 312", the following Form shall be substituted, namely:-

"

FORM VAT-312

ORDER OF ASSESSMENT

(See sub-rule (3) of rule 49B and rule 53)

01. OFFICE ADDRESS

D D M M Y Y Y Y

02 TIN

03. NAME AND ADDRESS OF THE DEALER

04. TAX PERIOD (S) / PERIOD COVERED UNDER THIS ORDER

FROM D D - M M - Y Y Y Y TO D D - M M - Y Y Y Y

FROM D D - M M - Y Y Y Y TO D D - M M - Y Y Y Y

05. ASSESSMENT UNDER SECTION 41/42/42A/43/44/45/46 OF THE ODISHA VALUE ADDED TAX ACT, 2004. (Score out whichever is not applicable)		
06. TAX DECLARED / REFUND CLAIMED	Rs	P
07. TAX PAID	Rs	P
08. TAX ASSESSED	Rs	P
09. TAX / REFUND FOUND TO BE DUE	Rs	P
10. TAX OVER DECLARED / UNDER DECLARED (Due to the dealer) (Due to the State) (Score out whichever is not applicable)	Rs	P

35. In the said rules, for "Form VAT - 320A" the following Form shall be substituted, namely:-

"

FORM VAT-320A

(APPLICATION FORM FOR REFUND OF TAX)

[see rule 65(1)(a),rule 65(2)(a), rule 65(3)(a), rule66(1) and rule 66A(1)]

1.	Office Address:	Date:
2.	TIN:	
3.	Name of the Dealer:	
4.	Address of Dealer:	
5.	Refund for: ◎ Export ◎ Input Tax Credit ◎ Sale under clause (c) & (d) of section 18 ◎ Excess tax deducted at source	
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 and due as refund

Or

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

Or

Excess Tax Deducted at Source and due for refund

9. Amount of refund claimed:

10. Evidence to support claimed refund. (Documentary evidence if any to be produced at the time of audit / Assessment:

11. Bank details in which the refund claimed will be credited (if approved only)

Bank Name:	
A/C Holder Name (to which the amount will be credited):	
A/C No:	IFSC Code:
Branch Name:	
MICR Code:	

(The Bank details is mandatory otherwise the refund may not be approved)

12. Declaration:

I, Sri _____ _____status_____ of M/S_____at _____ bearing TIN_____ do hereby declare that the information given above are true and correct to the best of my knowledge and belief. I also further declare that the amount refund claimed above has been paid by me and that the amount or any part thereof has not been realized by me by way of tax or otherwise from any person or persons.

36. In the said rules, for " Form VAT 402-A" the following Form shall be substituted namely:-

"

FORM VAT 402-A

DECLARATION

(See Rule 81(2))

Date and Time of Approval: _____

1. Name and Address of the Casual Dealer or Person to whom issued:

2. Name and Address of the Consigner of Goods:

3. TIN of the Consigner:	4. CST No. of the Consigner:

5. Place of Despatch of Goods:	6. State of Despatch of Goods:

7. Actual / Expected Date of Despatch of Goods:

8. If the Consigner is despatching or transporting the goods (Tick any one):-		
In pursuance of a sale for delivery to the buyer	After purchasing the goods	Any Other Reason (Please Specify)

9. Name and Address of the Consignee of Goods (if different from whom this form is issued to):

10. TIN of the Consignee:	11. CST No. of the Consignee:

12. Details of Commodities

Sl.	Commodity & Code	Invoice		Quantity	Value (In Rupees)
		No.	Date		

13. Railway Receipt / Air Consignment Note / Bill of Lading / any other Transport Document Number & Date:

14. Name of entry/exit check gate: _____ 15. Vehicle Regd. No.: _____

VERIFICATION

16. I _____, of (Address) _____, the consigner / consignee of the goods covered in this declaration, do hereby solemnly affirm that the particulars furnished above are true and correct to the best of my knowledge and belief.

I do hereby agree to pay the taxes and other dues, if applicable under relevant Act(s) / Rule(s), on the goods covered in this declaration, at the entry / exit border Check Gate / RR Unit etc. of Commercial Taxes, Odisha.

Date _____

Signature of the
Consignee / Consigner to whom this
declaration form is issued "

37. In the said rules, " Form VAT 601" shall be omitted.

38. In the said rules, " Form VAT 601A" shall be inserted, namely:-

"

FORM VAT-601A

"FORM OF APPPLICATION FOR ENROLMENT AS TAX DEDUCTING AUTHORITY"

(See sub-rule (1) of rule 59A)

NAME OF THE TAX DEDUCTING AUTHORITY : _____

Type of Organisation (Select One):

(i) Central Government:

(ii) State Government:

(iii) Any Local Authority:

(iv) Any Authority or Corporation established by or under a statute

(v) Any Company incorporated under the Companies Act, 1956 (including any State or Central Government Undertaking:

(vi) Any Cooperative Society or any other Association registered under the Societies Registration Act, 1860 (21 of 1860)

In case of a Deducting Authority under Government of Odisha, please mention your Code assigned by Treasury (e.g. Division Code):

_____

Village / Holding No.:

_____

Locality / Ward No.:

_____

Town / City:

_____

PIN: _____

Mobile No.*: _____ Land Phone No.: _____

Fax No. _____ Email ID*: _____

DECLARATION

I _____, Designation _____ do hereby declare that the information provided above is correct and true to the best of my knowledge and belief. "

Date _____

Signature of the
Deducting Authority

39. In the said rules, " Form VAT 602" shall be omitted.

40. In the said rules, " Form VAT 602A" shall be inserted, namely:-

"

FORM VAT-602A

REGISTER OF TAX DEDUCTING AUTHORITIES MAINTAINED BY THE COMMISSIONER OF SALES TAX

(See sub-rule (2) of Rule 59 A)

Sl. No (1)	Designation (2)	Office Address (3)	Date of enrolment (4)	Deducting Authority identity Code (7)

"

41. In the said rules, " Form VAT-- 603" shall be omitted.

42. In the said rules, " Form VAT-- 603-A " shall be omitted.

43. In the said rules, for "Form VAT 605-B", the following Form shall be inserted, namely:-

"

FORM VAT-605B

CERTIFICATE OF CREDIT OF TAX DEDUCTED AT SOURCE
BY
PRINCIPAL CONTRACTOR TO SUB-CONTRACTOR

[See rule 59]

01. Name & address of the Principal Contractor	D D M M Y Y Y Y
TIN	

02. Name and address of the Sub-Contractor
TIN

03.	Name, address and status of the Authority making the deduction			
04.	Work order/contract number in respect of which, tax is deducted at source.	Work order/contract No.____ dt._____ Gross value of work Rs._____		
05.	Gross value of the works contract, in respect of which part or full payment is being made.	FULL	PART	
		Rs _____		
06.	Gross amount of the Bill/Invoice in respect of which payment is being made including the Bill/Invoice number	Bill/Invoice No.	Date	Amount
07.	Amount of Sales Tax deducted	Rs.		
08.	Name of the Treasury in which the amount deducted has been deposited			
09.	Treasury challan No./Date	No _____ dt. ___/___/____		
10.	Demand draft number and date, if payment has been made through crossed demand draft	D.D. No._____ dt._____ of _____ branch of _____ Bank		
11.	Value of the contract assigned to the Sub-Contractor			
12.	Amount of Sales Tax deducted/availed by the Principal Contractor			
13.	Amount of Sales Tax deducted/availed by this Sub-Contractor			

14.	When consolidated payment is made in respect of the tax deducted at source from more than one Sub contractors, the statement showing the name, address, TIN/SRIN of such Sub contractors, gross value of the Invoice, the amount of tax deducted at source for each such Sub contractors to be enclosed	Yes / No Rs _____

15. DECLARATION

Certified that an amount of Rs._____ (Rupees _____) has been deducted from the bill/invoice of myself in respect of part/full execution of the works contract and has been deposited into the government Treasury or paid through crossed Demand Draft or e payment

Signature
Principal Contractor

Dated _____ Seal "

Note :

01. The Principal Contractor making the distribution of TDS value shall send a copy of the certificate along with a copy of the proof of payment to the concerned Sales Tax Officer /Deputy/ Assistant /Deputy Commissioner of Sales Tax.

02. The Principal Contractor making deduction shall send a copy of the certificate to the Sub-Contractor from whose bill / invoice, the deduction has been made. "

[No. 1465 FIN-CT1-TAX-0001-2013]

By order of the Governor

T6/1/16

Deputy Secretary to Government

Memo No. 1466 /F., Date- 16.01.2016

Copy forwarded to the Gazette Cell of Commerce & Transport (Commerce) 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 C.C.T., Odisha, Cuttack.

This is statutory and will bear SRO Number.

16/1/16

Deputy Secretary to Government

Memo No. 1467 /F., Date- 16.01.2016

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

16/1/16

Deputy Secretary to Government

Memo No. 1468 /F., Date- 16.01.2016

Copy forwarded to the Head State Portal Group, IT Centre, Secretariat for hosting in the Odisha Government website- www.Odishagov.ocac.in- Finance Department.

16/1/16

Deputy Secretary to Government