

FINANCE DEPARTMENT

NOTIFICATION

The 12th May 1988

S. R. O. No. 316/88 - Whereas the draft of certain rules, further to amend the Orissa Sales Tax Rules, 1947, was published as required by sub-section (1) of Section 29 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), in the extraordinary issue of the *Orissa Gazette* No. 235, dated the 4th February 1988 under the notification of the Government of Orissa in the Finance Department No. 4274-CTA-22/88-F., dated the 3rd February 1988 inviting objections and suggestions from all persons likely to be affected thereby, till the expiry of a period of fifteen days from the date of publication of the said notification in the *Orissa Gazette*.

And whereas, no objections or suggestions have been received by the State Government in respect of the said draft;

Now, therefore, in exercise of the powers conferred by section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947, namely:—

1. (1) These rules may be called the Orissa Sales Tax (Amendment) Rules, 1988.

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

2. In the Orissa Sales Tax Rules, 1947 for the proviso to sub-rule (6) of rule 7, the following proviso shall be substituted namely:—

"Provided that in case of a dealer applying for registration, the maximum security to be demanded shall not be more than—

- (i) one thousand rupees, if the dealer's gross turn-over does not exceed one lakh rupees;
- (ii) three thousand rupees, if the dealer's gross turn-over exceeds one lakh rupees but does not exceed five lakh rupees;
- (iii) five thousand rupees, if the dealer's gross turn-over exceeds five lakh rupees but does not exceed ten lakh rupees; and

- (iv) seven thousand and five hundred rupees, if the dealer's gross turn-over exceeds ten lakh rupees, which shall be reviewed after the quarterly return of such dealer is due or any time thereafter.

[No. 20012--CTA-22/88-F.]

By order of the Governor
N. C. DAS

Under-Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 7th June 1988

S. R. O. No. 381/88--Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules, 1947 was published as required by sub-section (1) of section 29 of the Orissa Sales Tax Act, 1947. (Orissa Act 14 of 1947), in the extraordinary issue of the *Orissa Gazette* No. 599, dated the 21st April 1988 under the notification of the Government of Orissa in the Finance Department No. 16946--CTA-148/87-F., dated the 20th April 1988 inviting objections and suggestions from all persons till expiry of a period of fifteen days from the date of publication of the said notification in the *Orissa Gazette*.

And whereas, no objections or suggestions have been received by the State Government in respect the said draft;

Now, therefore, in exercise of the powers conferred by section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947 namely:—

1. (i) These rules may be called the Orissa Sales Tax (Second Amendment) Rules, 1988.

(ii) They shall come into force on the date of their publication in the *Orissa Gazette*.

2. In the Orissa Sales Tax Rules, 1947 (hereinafter referred to as the said Rules), after sub-rule (2) of 27, the following new sub-rule (2-A) shall be inserted, namely:—

"(2-A) Claims for deduction under Explanation II below the second proviso to item (ii) of sub-clause (a) of clause (A) of sub-section (2) of section 5 of the Act:—

- (i) A dealer who wishes to deduct from his gross turn-over the

amount of sales on the ground that he is entitled to make such deductions under Explanation II below the second provision to item (ii) of sub-clause (a) of clause (A) of sub-section (2) of section 5 of the Act shall furnish a declaration in Form XXXIX to the Sales Tax Officer before the completion of assessment to which the claim relates.

- (ii) The selling registered dealer shall obtain, on application affixed with a fee of five rupees for every twenty-five blank declaration forms prescribed under this sub-rule, from the Sales Tax Officer under whom the dealer is registered for issuing them to the purchasing dealer:

Provided that no second or subsequent supply of declaration forms shall be made to such dealer unless he furnishes a true account certified by him under his signature of the forms last supplied to him:

Provided further that for the purpose of this sub-rule the application shall be signed by any person who is authorised to sign a return under Rule 24.

- (iii) Before furnishing the declaration to the purchasing dealer, the authorised person shall fill in all required particulars in the form and affix his usual signature in the space provided in the form for this purpose and thereafter the portion marked "Counterfoil" shall be retained by him for production before the Sales Tax Officer who issued the forms on demand and the portion marked "Original" shall be made over to the purchasing dealers:

Provided that a single declaration may cover sale of goods during a period of one financial year.

- (iv) The provisions of clauses (iv) to (ix) of sub-rule (2) of this rule relating to use and custody of declaration forms, maintenance of accounts thereof, surrender of unused, obsolete and invalid forms and other matters incidental thereto shall also be

applicable for the corresponding purposes in respect of Form XXXIX".

3. In the said Rules, for sub-rule (3) of rule 27, the following shall be substituted, namely:—

"(3) Claims for deduction of purchases under sub-clause (d) (i) of clause (A) of sub-section (2) of section 5 of the Act.

- (i) In support of the claim for deduction of the amount of purchase made from a registered dealer of goods declared under section 3-B, a dealer shall produce before the Sales Tax Officer a declaration in Form XXXX before the completion of assessment to which the claim relates.

- (ii) The selling registered dealer shall obtain on application affixed with a fee of five rupees for every twenty-five blank declaration forms prescribed under this sub-rule from the Sales Tax Officer under whom the dealer is registered for issuing them to the purchasing dealer:

Provided that no second or subsequent supply of declaration forms shall be made to such dealer unless he furnishes a true account certified by him under his signature of the forms last supplied to him:

Provided further that for the purpose of this sub-rule the application shall be signed by any person who is authorised to sign a return under rule 24.

- (iii) Before furnishing the declaration to the purchasing dealer, the authorised person shall fill in all required particulars in the form and affix his usual signature in the space provided in the form for this purpose and thereafter the portion marked "Counterfoil" shall be retained by him for production before the Sales Tax Officer, who issued the forms on demand and the portion marked "Original" shall be made over to the purchasing dealer:

Provided that a single declaration may cover sale of goods during a period of one financial year.

(iv) The provisions of clauses (iv) to (ix) of sub-rule (2) of this rule relating to use and custody of declaration forms, maintenance of accounts thereof, surrender

of unused, obsolete and invalid forms and other matters incidental thereto shall also be applicable to the corresponding purposes in respect of Form XXXX."

4. In the said Rules, after Form XXXVIII, the following, new form shall be added, namely :—

"FORM XXXIX

(See Rule 27)

To
(Purchaser)
(Full Address and Registration Number)

Certified that the following goods ordered in your purchase order No..... dated..... purchased from me/us as per my/our under-mentioned cash Memo Bill No..... dated..... for an amount of Rs..... (in words.....) is/are liable to Sales Tax at the first point in a series of sales under section 8 of the Orissa Sales Tax Act, 1947 and tax thereon has been paid/will be paid by me/us M/s..... of..... bearing Registration Certificate No....., dated.....

I/We do hereby declare that the above statements are true to the best of my/our knowledge and belief.

Details of goods sold

Cash Memo/Bill No. and date	Commodity	Quantity	Value
(1)	(2)	(3)	(4)

Dated.....

Signature of the Selling Registered Dealer/Authorised Person

(Name and status of the person signing)"

5. In the said Rules, after Form XXXIX inserted, the following new form shall be added, namely :—

“FORM-XXXX

(See Rule 27)

To

.....(Purchaser)

.....(Full Address and Registration Number)

Certified that the following goods ordered in your Purchase order No..... dated..... purchased from me/us as per my/our-under mentioned Cash Memo/Bill No....., dated..... for an amount of Rs..... (in words..... is/are liable to purchase tax under section 3-B of the Orissa Sales Tax Act, 1947 and the purchase tax thereon has been paid/will be paid by me/us M/s..... of..... bearing Registration Certificate No....., dated.....

I/We do hereby declare that the above statements are true to the best of my/our/ knowledge and belief.

Details of goods sold

Cash Memo/Bill Number and Date	Commodity	Quantity	Value
(1)	(2)	(3)	(4)

Dated.....

Signature of the Selling Registered Dealer/Authorised Person.
(Name and status of the person signing)”

[No. 23114—C T A-70/88-F.]

By order of the Governor

N C. DAS

Under-Secretary to Government