

FINANCE DEPARTMENT

NOTIFICATION

The 12th November 1990

S. R. O. No. 1011/90—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 XIV of 1947), in the extraordinary issue of the *Orissa Gazette* No. 1058, dated the 4th August 1990 under the notification of the Government of Orissa in the Finance Department No. 26866—CTA-88/90-F., dated the 3rd August 1990 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 (Second Amendment) Rules, 1990
 - (2) They shall come into force on the date of their publication in the Official Gazette
 2. In the Orissa Sales Tax Rules, 1947 (hereinafter referred to as the said rules) in item (e) of the proviso to clause (i) of rule 5-A for the words "rupees fifty thousand" the words "rupees one lakh" shall be substituted.
 3. In the said rules in sub-rule (2) of rule 6 for the figures and words "50 thousand rupees" the words "rupees one lakh" shall be substituted.
 4. In the said rules in sub-rule (1) of rule 16 for the words and brackets "(rupees fifty thousand)" the words "rupees one lakh" shall be substituted.
 5. In the said rules in rule 22 for the words "fifty thousand rupees" the words "rupees one lakh" shall be substituted.
 6. In the said rules, in rule 27:—
 - (a) In sub-rule (2-A) —
 - (i) clause (ii) along with the proviso shall be omitted;
 - (ii) for clause (iii) including the proviso thereunder, the following shall be substituted, namely:—
 - “(iii) Before furnishing the declaration to the purchasing dealer the authorised person shall fill in all the required particulars in the form and affix his usual signature in the space provided in the form for this purpose and make over the signed declaration to the purchasing dealer:
- Provided that a single declaration may cover sale of goods during a period of one financial year:

Provided further that in the column (2) of Form XXXIX prescribed for commodity in the details of goods sold, the broad classification of goods may be indicated".

(iii) clause (iv) shall be omitted

(b) In sub-rule (3),—

(i) in clause (i) for the words and figures "Form XXXX" the words and figures "Form XL" shall be substituted;

(ii) clause (ii) including its proviso shall be omitted;

(iii) for clause (iii) including its provisos, the following clause shall be substituted, namely:—

"(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 make over the signed declaration to the purchasing dealer:

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

Provided further that in the column (2) of Form XL prescribed for commodity in details of goods sold, the broad classification of goods may be indicated";

(iv) clause (iv) shall be omitted.

7. (i) In the said rules, in rule 36, after the words "or composition money", the words "and Surcharge" shall be inserted ;

(ii) in the first proviso, after the words "to pay the tax" the words "and Surcharge" shall be inserted.

8. In the said rules, in rule 90-A,—

(a) in clause (c) of sub-rule (4), for the words "one lakh rupees", the words "three lakh rupees" shall be substituted ;

(b) in sub-rule 4—

(i) in clause (a) of sub-rule (1) for the words "One lakh rupees", the words "three lakhs rupees" shall be substituted ;

(ii) in clause (b), for the words "one lakh twenty-five thousand rupees", the words "three lakh twenty-five thousand rupees" shall be substituted.

9. In the said rules, in Form IV, after paragraph 'E' and before the words "I declare that the above statements are true to the best of my knowledge and belief.

Proprietor/Partner/Manager/
Principal Officer",

the following new paragraph shall be inserted, namely:—

“F. Surcharge (if any) paid amounting to Rs. (in words) Rupees. only under Challan No. P. M. ACK. date of Bank. draft/crossed cheque.

Treasury

Post Office.

Bank. is enclosed”

10. In the said rules, in Form IV-AA.,—

(i) After item (vi) of sub-paragraph (1) of paragraph H, the following new item shall be inserted, namely:—

“(vii) Surcharge (if any) under section 5-A of the O. S. T. ACT Rs.”;

(ii) for sub-paragraph (2) of paragraph H, the following sub-paragraph shall be substituted, namely:—

“(2) Tax and surcharge amounting to Rs. (in words) Rupees. only under Challan No. Treasury. P. M. Ack. date of Post office. Bank draft/Crossed Cheque Bank. I declare that the above statements are true to the best of my knowledge and belief.

Dealer/Partner/Manager/Principal Officer”

11. In the said rules, in FORM VI for the words and figures “Rs. 50,000”, the words and figures “Rs. 1,00,000” shall be substituted.

12. In the said rules in FORM IX,—

(i) After item 10 the following new items shall be inserted, namely:—

“10-A. Amount of surcharge assessed

(ii) in item 13, after the words “amount of Tax” the words and brackets “and surcharge if any shall be inserted.

13. In the said rules, in paragraph 1 of FORM X for the words “tax due as per order dated” the words/ and brackets “tax and surcharge (if any) due as per order dated” shall be substituted.

14. In the said rules in FORM X-A,—

- (i) in paragraph 1, for the words "being the tax/penalty", the words " being the tax and surcharge penalty", shall be substituted;
- (ii) in paragraph—2 for the words "being the tax and/or penalty" the words "being the tax and surcharge and/ or penalty", shall be substituted.

15. In the said rules, after item-I, under the heading "Tax", in FORM X-C, the following new item shall be inserted, namely:—

"1-A. Surcharge (if any).....Rs.....".

16. In the said rules in FORM. XI—

- (i) for the word 'tax' occurring after the first paragraph the following words "tax and surcharge" shall be substituted ;
- (ii) in the third column of the table under the heading "Payment on account of" for the words 'tax under section 12', the following words shall be substituted, namely:—

"Tax under Section 12

Surcharge under Section 5-A"

17. in the said rules in FORM XII.—

- (i) in the first paragraph for the words "tax/penalty/security/interest" the words 'tax and surcharge/penalty/security/interest' shall be substituted;
- (ii) for item (i) appearing in serial No.3 the following item shall be substituted, namely:—

"(i) amount of tax/surcharge/penalty paid....."

18. In the said rules, in FORM XIII,—

- (i) under the heading "REFUND PAYMENT ORDER", pertaining to column (3), in the second paragraph, for the words "Order for the refund of tax/security", the words "Order for the refund of tax/ surcharge/security" shall be substituted;
- (ii) under the heading "REFUND PAYMENT ORDER" pertaining to column (3), in Serial No. 2 for the words "certified that amount of tax/security", the words "certified that amount of tax/ surcharge/security" shall be substituted;

19. In the said rules, for FORM XXXIX, the following form shall be substituted, namely:—

FORM XXXIX

(See Rule 27)

To

..... (Purchaser)

..... (Full address and Registration No.)

Certified that the following goods ordered in your purchase order No. date 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 is payable by me/us/M/s 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	Value
(1)	(2)	(3)

Dated, ...

Signature of the Selling Registered Dealer/Authorised Person

(Name and status of the person signing)

20. In the said Rules, "FORM XXXX" shall be renumbered as the "FORM XL" and the Form so renumbered shall be substituted as follows, namely:—

FORM XL
(See Rule 27)

To
..... (Purchaser)

(Full address and Registration No.....)

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 Purchase Tax thereon is
payable by me/us/M/s..... 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 (1)	Commodity (2)	Value (3)

Signature of the Selling Registered Dealer/Authorised Person

(Name and status of the person signing)

[No. 37732—C. T. A-88/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government