

The Orissa Gazette

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FINANCE DEPARTMENT

NOTIFICATION

The 1st August, 2009

S.R.O No.286/2009—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 (Orissa) Rules, 1957, namely:—

1. (1) These rules may be called the Central Sales Tax (Orissa) Amendment Rules, 2009.

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

2. In the Central Sales Tax (Orissa) Rules, 1957, (hereinafter referred to as the said rules), in rule 2,

(i) Clause '(bb)' shall be substituted by the following clause, namely: —

“(bb) ‘Appellate Authority’ means a Joint / Deputy Commissioner of Sales Tax when the order appealed against is passed by a Sales Tax Officer / Assistant Commissioner of Sales Tax and an Additional Commissioner of Sales Tax when the order appealed against is passed by a Joint / Deputy Commissioner of Sales Tax”;

(ii) Clause “(c)” shall be substituted by the following clause, namely: —

“(c) ‘Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, Special Additional Commissioner and Special Commissioner’ shall respectively mean Assistant Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Additional Commissioner of Sales Tax, Special Additional Commissioner of Sales Tax and Special Commissioner of Sales Tax appointed under

sub-Section(2) of Section 3 of the Orissa Value Added Tax Act, 2004 and the rules made there under to assist the Commissioner”; and

(iii) After clause “(i)” the following clause shall be inserted, namely:—

“(ii) ‘Registering Authority’ means any officer appointed under sub-Section (2) of Section 3 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) who is authorised by the Commissioner to function as such”.

3. In the said rules, in rule 3, in sub-rule(3),

(i) in clause (iii), for the words and full stop “by the said officer.” the words “by the said officer or” shall be substituted; and

(ii) after clause (iii), the following clause shall be inserted, namely: —

“(iv) by depositing the amount of security in Government Treasury as fixed by the said authority”.

4. In the said rules, rule 4 excluding the marginal heading shall be substituted by the following rule namely: —

“4(1) The Commissioner shall, at interval of one month, publish in the Commercial Taxes Gazette the list of dealers registered under the Act and dealers whose certificates of registration have been cancelled during the intervening period and for the purposes of this rule, the provisions of the Orissa Value Added Tax Rules, 2005 shall, *mutatis mutandis*, apply.

(2) For such publication as referred to as sub rule (1), the Registering Authority shall submit to the Commissioner, a monthly consolidated list of dealers who are newly registered in the month or whose certificate of registration is cancelled / suspended / restored during the said period, within 10 days from the end of the month, in the format prescribed in rule 33 of the Orissa Value Added Tax Rules and all such cases shall be widely publicized as provided in sub-rule (5) of rule 32 of the Orissa Value Added Tax Rules.”

5. In the said rules, in rule 6,

(i) in the second proviso to sub-clause (i), of clause (a), the words and commas “a true copy of accounts, certified by him under his signature, of the form last supplied to him as maintained in Form-V referred to in clause (d)” shall be substituted by the following, namely:—

“the accounts of utilization of the form last supplied to him in Form-V-1”;

(ii) in clause (b), for the words and commas “Sales Tax Officer or Assistant Commissioner, as the case may be,” the words “notified authority,” shall be substituted, ; and

(iii) clause “(i)” shall be substituted by the following clause namely: —

“(i) On receipt of report referred to in clause (h), the Commissioner shall, after such enquiry, if any, as he may think necessary, by notification, declare the said declaration form(s) obsolete and invalid with effect from the date specified in the notification and publish the said notification, in the Commercial Tax Gazette.”

6. In the said rules, rule 6A shall be omitted.

7. In the said rules, in rule 7,

(i) in sub-rule (1),

(a) after the words “assessing authority” the words and commas “of the circle / assessment unit, as the case may be, where the place of business or the principal place of business is located” shall be inserted;

(b) in clause (b), for the words “made under”, the words “referred to in” shall be substituted;

(ii) in sub-rule (2), for the words and commas “before the date on which the return for next quarter, or month, as the case may be, becomes due”, the words and comma “within three months from the end of the tax period, to which the original return relates.” shall be substituted;

(iii) in sub-rule (3),

(a) clause (b) shall be omitted; and

(b) the following proviso shall be added to clause (c), namely:—

“Provided that in cases where the registered dealers have, while filing return under the Act and these Rules for the tax periods commencing from 1st July 2005, adjusted the excess input tax under the Orissa Value Added Tax Act, 2004 towards the tax payable under the Act and these rules shall be deemed to have claimed such set off under sub rule (3)”.

8. In the said rules, rule 7A excluding the heading thereof shall be substituted by the following rules, namely:—

“7A (1) Every registered dealer, while filing return under rule 7, for the month / quarter ending on 30th of June, 30th of September, 31st of December and 31st of March every year, shall furnish to the Assessing Authority, the declaration and/or certificates as referred to in sub-rule (7) of the rule 12 of the CST (R&T) Rules, received from the purchasing dealers / transferees for the transactions made in the quarter preceding to the quarter for which the return is filed as above

showing the particulars of transactions in the statement of Form C, E-i / E-ii, F, H, I and J as applicable.

(2) The statement as referred to in sub-rule (1) above shall be submitted in duplicate, a receipted copy of which shall be returned to the dealer in token of acknowledgement of the declarations and/or certificates submitted.”

9. In the said rules, in rule 8A, in sub-rule (3), for the words and figures “Form IIA”, the words and figures “Form II” shall be substituted.

10. In the said rules, in rule 9, in sub-rule (2) for the words “shall refer the case to audit for survey and fixation of liability to pay tax under the Act and the rules”, shall be substituted by the following words, bracket and figures, namely:—

“may proceed to assess the dealer under sub-rule (5) of rule 12.”

11. In the said rules, in rule 12, sub-rule (1) shall be substituted by the following, namely:—

“(1) (a) After submission of declaration forms and/or certificates as prescribed in rule 7A of these rules, the declaration forms and/or certificates so furnished shall be scrutinized with reference to the return(s) to which the declaration forms and/or certificates relate and in cases where—

(i) such return(s), statements and declaration forms or certificates, as the case may be, are found to be in order, correctly and completely filled in;

(ii) there is no arithmetical mistakes apparent on the face of such return(s) or statement;

(iii) exemptions, deduction, concessions under the Act and the rules made there-under claimed in the return(s) are supported by declaration Forms or Certificates, as the case may be, furnished, and

(iv) the declaration forms and/or certificates referred to sub-clause (iii) above are furnished on/before the due date as prescribed in rule 7A of these rules; the said return(s) shall be accepted as self assessed without any further communication to the dealer filing such return(s), and in that case the date of submission of forms of declaration / certificate along with the statement, shall be reckoned as the date of self assessment:

Provided that in cases where the forms of declaration/certificates as referred to above are furnished after the due date but before the date on which scrutiny of the return to which the forms of declaration/certificates relate is taken up, and, if on scrutiny, the return and the declaration forms are found to be in

order, correctly and completely filled in, then the said return shall be accepted as self assessed on the date of such scrutiny:

Provided further that, scrutiny of return(s) with reference to the related forms of declarations/certificates shall be undertaken within one month from the due date for submission of Forms as prescribed in rule 7A.

(b) In cases where any or more of the conditions as mentioned in clause (a) above is not fulfilled, the assessing authority shall proceed to assess the tax due provisionally, giving due opportunity to the dealer, on account of –

- (i) declaration forms / certificates not furnished in support of claim for exemption, deduction and/or concession claimed in the return(s); or the declaration (s) and/or certificate (s) so furnished being not in order / incomplete / defective;
- (ii) arithmetical mistake apparent on the face of such return(s) resulting in less payment of tax, and/or
- (iii) the return(s) so furnished being not in order / incomplete / incorrect:

Provided that, in case of failure to furnish the declaration and certificates as required under sub Section (4) of Section 8 of the Act, the Assessing Authority may, for sufficient cause, permit such further time to the dealer for furnishing the required declaration forms/certificates.

(c) For assessment under clause (b), the registered dealer shall be issued with notice in Form II-B and assessment order and demand notice shall be issued in Form VI A and VII respectively.”

12. In the said rules, the following proviso to rule 15 shall be added, namely:—

“Provided that assessment order passed under clause (b) of sub-rule (1) of rule 12 shall be in Form-VIA”.

13. In the said rules, for “Form-I,” the following Form shall be substituted, namely: —

**“FORM I
RETURN**

[See rule 7 of the Central Sales Tax (Orissa) Rules, 1957]

Original / Revised If revised, Date of filing of Original Return ____/____/____ Acknowledgement No. _____ Attach a note explaining the reason for revising the return
--

1. TIN

--	--	--	--	--	--	--	--	--	--	--	--
2. Period covered by the return

	Date	Month	Year		Date	Month	Year
From				To			

3. Name and style of the business

4. Address

Phone No.

 Email

5. Value of the goods despatched outside the state otherwise than by way of sale :-
(furnish details in Annexure-B)

(a) On branch transfer	Rs.
(b) On consignment sale	Rs.

6. Sale price received or receivable for the sale of goods made during the above period in respect of –

(a) Sale in the course of interstate trade or commerce including sale of goods in respect of which exemption under Sections 6(2), 6(3) and / or 8(6) has been claimed and goods which are generally / conditionally exempt from tax.	Rs.
(b) Sale in course of export out of or import into the territory of India (furnish details in Annexure-D)	Rs.
(c) Total [(a)+(b)]	Rs.

7. Gross amount received or receivable for the sale of goods made in the course of interstate trade or commerce during the tax period as at serial 6(a) above.

Rs.


8. DEDUCT-


(a) Cost of freight, delivery or installation separately charged to customers and included in Col.07 above.	Rs.
(b) Cash /Trade discount allowed in respect of Col.07 above and included therein.	Rs.

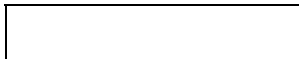
(c) Sale price received or receivable in respect of sale of goods exempt from tax generally under the Orissa Value Added Tax Act, 2004 (vide Section 8(2)(c) of the CST Act, 1956) and included in Col.7 above.	Rs.
(d) Sale price received or receivable in respect of which exemption is claimed under Section 6(2) of the Act. (furnish details in Annexure-A)	Rs.
(e) Sale price received or receivable in respect of sale of goods fully exempt from levy of tax under sub-Section (5) of Section 8 of the CST Act, 1956.	Rs.
(f) Sale price received or receivable in respect of sale of goods made to dealer in Special Economic Zone as referred to in sub-Section (6) of Section 8 of the Act. (furnish details in Annexure-C)	Rs.
(g) Sale price received or receivable in respect of sale of goods made to persons/organizations / international bodies, etc specified u/s 6(3) of the Act. (furnish details in Annexure-E)	Rs.
(h) Sales Tax collected separately (if Sales Tax is not collected separately, Sales Tax amount be deducted by using the formula of tax fraction provided in Section 8A(1) of the Act).	Rs.
(i) TOTAL [(a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)]	Rs.

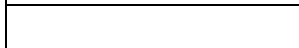
9. NET TAXABLE TURNOVER [Col.7 - Col.8(i)] Rs.


10. Break up of Net Taxable Turnover	Sale Value "A" (in Rupees)	Tax due "B" (in Rupees)
	(a) sale to registered dealer as referred to under Section 8(1) of the Act and taxable @ 2% (Furnish Annexure-F)	
(b) sale to registered dealer as referred to under Section 8(1) of the Act and taxable @ 1% (Furnish Annexure-F)		
(c) sale of other goods (not included in (a) & (b) above) and taxable		
(i) @ 4%		
(ii) @ 12.5%		
(iii) @ 20%		
(iv) Total [(i) + (ii) + (iii)]		
(d) sale of goods notified under Section 8(5) of the Act taxable @ 2%		
(e) Total Taxable Turnover & Tax [(a)+(b)+(c)(iv)+(d)]		
	"A" (in Rupees)	"B" (in Rupees)

11. Interest payable for delay u/r 7(3) of the Central Tax (Orissa) Rules, 1957 

12. Total tax and interest payable [11(B)+10(e)(B)] 

13. Tax adjusted against excess ITC under OVAT Act, u/r 7(3)(c) of the Central Sales Tax (Orissa) Rules, 1957 

14. Balance amount payable after adjustment of ITC (Column 12-13) 

15. Tax paid 

16. Details of payment:—

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / check gate payment	Treasury Challan No. / D.D / Banker's Cheque / MR No.				For official use only		
		Type of Instrument	Name of the issuing Bank / office	No.	Date	Amount	P.C.R. No.	Date
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
(i)	Excess payment, if any carried forward from the previous tax period							
Particulars of payment :								
(ii)	Self deposit or by Bank Draft							
(iii)	Payment made at the check gate or any other payment against money receipt							
(iv)	Total payment [(i)+(ii)+(iii)]							
(v)	Balance payable [14 – 16(iv)(g)]							
(vi)	Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [16(i)(g) of the next return]							

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-A

Particulars of sale of goods in respect of which exemption has been claimed under Section 6(2)
of the CST Act, 1956 as at 8(d) of the tax return

Sl. No.	Name and address of the purchasing dealer	TIN/ CST RC No.	Sale invoice No. & Date	Description of goods	Value of goods	R.R No/ LR No./ Air Consignment Note No. and Date	For official use checking column Form C Form E1 / E2	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1								
2								
3								
4								
5								
6								
7								
8								
Total of column(f)								

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-B

Particulars of despatch of goods to outside the State on Stock Transfer / Consignment Sale in respect of which exemption has been claimed under Section 6A of the CST Act, 1956 as at 5(a) and (b) of the tax return

Sl. No.	Transfer Chalan / invoice No & Date	Name and address of the Consignee/ Branch	TIN/ CST R.C. No.	Description of goods	Quantity / Weight	Value of goods	Vehicle No.	R.R No/ LR No./ Air Consignment Note No. and Date	For official use checking column 'F' Form No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1									
2									
3									
4									
5									
6									
7									
8									
Total									

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-C

Particulars of sale of goods made to a unit located in SEZ in respect of which exemption under Section 8(6) of the CST Act, 1956 as at serial 8(f) of the tax return

Sl. No.	Sale Invoice No& Date	Name and address of the purchaser	TIN/ CST R.C. No.	Description of goods	Quantity/ Weight	Value of goods	Location and Address of SEZ	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1								
2								
3								
4								
5								
6								
7								
8								
Total								

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-D (Refer 6 (b) of the tax return)

Table-I

Particulars of sale of goods in course of export (direct export) out of the territory of India

Sl. No.	Sale Invoice No. & Date	Bill of lading No. and Date	Export order No. and Date	Name and address of foreign buyer	Description of goods	Quantity/ Weight	Value of goods (in foreign currency)	Value of goods (in INR) *
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1								
2								
3								
Total								

* - Denominate in Indian Rupee as per the prevailing rate of exchange on the date of export, if export proceeds are not realized at the time of filing return or at the actual exchange rate.

Table-II

Particulars of sale of goods in course of export (penultimate sale)

Sl. No.	Sale Invoice No. & Date	Bill of lading No. and Date	Export order No. and Date	Name and address of the exporter	TIN / CST R.C.No.	Description of goods	Quantity/ Weight	Value of goods (In Rs.)	Checking column for official use H Form No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1									
2									
3									
Total									

Table-III

Particulars of sale of goods in course of import into the territory of India

Sl. No.	Sale Invoice No. & Date	Bill of Entry No. and Date	Name and address of the Inland buyer	TIN / CST R.C.No.	Description of goods	Quantity/ Weight	Value of goods (in Rs.)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1							
2							
3							
Total							

Grand Total (Total of Table - I+II+III) _____

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____
Date _____

Name _____
Status _____

ANNEXURE-E

Particulars of transactions in respect of which exemption has been claimed under Section 6(3) of the CST Act, 1956 as at sl. No. 8(g) of the return

Sl. No.	Name of the purchasing international bodies, consulates, etc.	Invoice No and Date	Description of goods	Quantity/ weight	Value of goods
(a)	(b)	(c)	(d)	(e)	(f)
1					
2					
3					
4					
5					
6					
7					
8					
					Total

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-F

Particulars of transactions where tax has been levied at a concessional rate against Form 'C'

Sl. No.	Name of the purchasing dealer	TIN / CST R.C. No.	Invoice No. and Date	Description of goods	Value of goods	Checking column for official use 'C' Form No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____”

14. In the said rules, for Form-II, the following Form shall be substituted, namely:—

“FORM II

Notice for failure to file return / revised return / payment of tax and interest along with return

(See sub-rule (3) rule 8A of the Central Sales Tax (Orissa) Rules, 1957)

01. Office address	
--------------------	--

D	D	-	M	M	-	Y	Y	Y	Y

02	TIN																		
----	-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer	
------------------------------------	--

Indicate (✓) mark which ever is applicable

04. This office records reveal that you have failed to
- (i) pay the amount of tax due relating to the return for the tax period _____ to _____, or revised return for the tax period _____ to _____ :or
 - (ii) deposit the tax due in the return / revised return for the tax period _____ to _____ on or before the due date and the period of delay is ___ months and ___ days: or
 - (iii) file the return for the tax period ___ to ___ :or
 - (iv) file the return for the tax period ___ to ___ within the due date i.e. _____ and the period of delay is ___ days.
05. You are now directed to show cause as to why interest under sub-rule (1) of Rule 8 and/or penalty as provided under Sub-rule (1) and/or Sub-rule (2) of Rule 8A of the CST (O) Rules shall not be levied on you for such default.
06. Your explanation must reach this office within **fourteen days** of the date of service of this notice, failing which interest and/or penalty as provided under the CST (O) Rules shall be imposed without any further reference to you.

ASSISTANT COMMISSIONER OF SALES TAX/
SALES TAX OFFICER,
_____CIRCLE”

Office seal

Place _____
Date _____

15. In the said rules, Form-IIA shall be omitted.
16. In the said rules, for Form-II-B, the following Form shall be substituted, namely: —

“FORM II-B

NOTICE FOR PROVISIONAL ASSESSMENT DUE TO DEFICIENCIES IN THE RETURN

[See sub-rule (1) of rule 12]

1. Office Address Date Month Year

--	--	--

2. Name & Address of the dealer

--

3. TIN

--	--	--	--	--	--	--	--	--	--	--

4. Where as, you have filed the return for the period from ----- to ----- and the relatable forms of declaration / certificates along with the prescribed statement on -----

 Whereas, on scrutiny of the return filed with reference to the forms of declaration / certificates alongwith the prescribed statement, it is noticed as under:-
 (a) You have failed to furnish forms of declaration / certificates in support of the following transactions
 (i)-----
 (ii)-----
 (iii)-----
 (b) The following forms of declaration / certificates are found to be, not in order / incomplete / defective (briefly mention the defect or omission)
 (i)-----
 (ii)-----
 (iii)-----
 (c) The following arithmetical mistakes have occurred resulting in less payment of tax / not resulting in less payment of tax:
 (i)-----
 (ii)-----
 (iii)-----

5. You are, therefore, called upon to furnish the wanting declaration forms / certificates, make good the deficiencies in the forms of declaration / certificates and/or the arithmetical mistakes pointed out above on dt. _____ at _____ A.M / P.M, failing which tax will be assessed *ex parte* without any further reference to you.

Assistant Commissioner of Sales Tax / Sales Tax Officer
 _____ Circle”

17. In the said rules, in Form-IIC, the words and symbol "Range/" appearing at the bottom of the Form shall be omitted.
18. In the said rules, in Form-III, the words and symbol "Range/" appearing at the bottom of the Form shall be omitted.
19. In the said rules, for Form-IV, the following Form shall be substituted, namely: —

"FORM IV

NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT

[See sub-rule (3) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1. Office Address Date Month Year

--	--	--

2. Name & Address of the dealer

--

3. TIN

--	--	--	--	--	--	--	--	--	--	--

4. Tax Audit of your business was undertaken by the officers of the Audit unit of this office on ----- or during the period commencing from ----- to -----.
 Examination of the records, documents, stock in trade and other relevant information pertaining to your business for the period from ----- to ----- reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.

5. A copy of the 'Audit Visit Report' is enclosed herewith for your reference.

6. You are, therefore, required to appear in person or through your authorised agent at my office on dt ----- 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.

7. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under sub-rule (3) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957 to the best of my judgment.

(Mark “√”, whichever is applicable)

(a) Books of account maintained in support of transactions made under the provisions of the Central Sales Tax Act, 1956 and the rules made there under.

(b) Records and documents required to be maintained in support of transactions made under the said Act and the rules made there under claiming exemption/ deductions from the Turnover under the said Act.

(c) Documents and evidence in support of the returns filed for the period 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)

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION”

20. In the said rules, for Form-IV-A, the following Form shall be substituted, namely: —

“FORM IV A

NOTICE FOR ASSESSMENT OF TAX IN CASE OF ESCAPEMENT OF
TURNOVER OR UNDER-ASSESSMENT

[See sub-rule (4) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1.	Office Address	Date	Month	Year
	----- ----- -----			
2.	Name & Address of the dealer			
3.	TIN			

You have been assessed under sub-rules (1)/ (2)/ (3)/(5) of rule 12 of the Central Sales Tax(Orissa) Rules, 1957, for the period from-----to----- on dt-----.

Now, it appears to me that the whole / part of the turnover of sales/purchases for the
aforementioned period has –

(Strike out whichever is not applicable)

- (a) escaped assessment.
- (b) been under-assessed
- (c) has been assessed at a rate lower than the rate of at which it is assessable.

OR

You have been allowed deductions from the turnover or exemptions from payment of tax
under the Central Sales Tax Act, 1956 wrongly to which you are not eligible.

OR

You have been wrongly allowed set off of input tax credit in excess of the amount
admissible under rule 7(3)(c) of these rules.

You are, therefore, required to appear in person or through your authorised agent at my office at---A.M./P.M on dt----- and produce or cause to be produced accounts and documents relating to your business as specified below.

You are also directed to show cause why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax additionally assessed shall not be imposed on you clause (c) of sub-rule (4) of rule 12 of the Central Sales Tax (Registration and Turn over) rules, 1957.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under rule 12(4)(d) of the Central Sales Tax (Orissa) Rules,1957 to the best of my judgment without any further reference to you.

Particulars of Accounts and documents required -

- 1.
- 2.
- 3.
- 4.

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION”

21. In the said rules, for Form-IV-B, the following Form shall be substituted, namely: —

“FORM IV B

NOTICE FOR ASSESSMENT OF TAX IN CASE OF UNREGISTERED DEALER

[See sub-rule (5) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1. Office Address
- | Date | Month | Year |
|------|-------|------|
| | | |
- -----

2. Name & Address of the dealer
- | |
|--|
| |
|--|
3. I have reason to believe on the basis of records available in this office that your liability to pay tax under the CST Act, 1956 has accrued on dt. _____, but you have nevertheless failed to apply for registration under Section 7 of the Act without sufficient cause.
4. A copy of the Audit Visit Report is enclosed herewith for your reference.
5. You are therefore, required to appear in person or through your authorised agent at my office on dt. _____ at _____ A.M / P.M. & produce or cause to be produced the account and documents maintained for your business including such other documents as may be required for the period (s) from _____ to _____ as specified below.
6. You are also required to show cause why in addition to the amount of tax that may be assessed on you, penalty equal to the amount of tax assessed shall not be imposed on you under sub-rule (5) of rule 12 of the CST (O) Rule, 1957.
7. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under clause (b) of sub-rule (5) of rule 12 of CST (O) Rule, 1957 to the best of my judgment without further reference to you.
8. Particulars of Accounts and Documents required:—
- 1.
 - 2.
 - 3.

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION”

22. In the said rules, after Form IVB, a new Form i.e. Form V-1 shall be inserted, namely: —

“FORM-V-1

[See rule 6(i) of the Central Sales Tax (Orissa) Rules 1957]

Statement of utilization of Declaration / Certificate Forms under the Central Sales Tax Act, 1956

Name of Issuing Dealer : Purchase(s) covered for QE

Address : Form used: C/F/E-1/E-II/H*

TIN :

Sl. No. of Declaration Form with series No.	Date of issue	Dealer to whom the Form was issued		Invoice No. & date	Value (Rs.)	Sl. No. of the Way Bill used ***	Name of the goods purchased ****
		Name, address and State of the selling dealer	CST R.C. No. (11 digit) **				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total :							

Certified to be true and correct.

Signature

Date:

Status:

- * Strike out whichever is not applicable (maintain separate pages for each form)
- ** If, TIN assigned under the VAT Act and CST Act are different furnish both TIN and CST R.C No. in the order of : 1- TIN and 2-CST R.C No..
- *** May be furnished wherever waybill is used.
- **** Where more than one type of goods are purchased, ‘Mixed Goods’ may be stated.”

23. In the said rules, for Form-VI, the following Form shall be substituted, namely: —

“FORM VI

Assessment Order under rule 15 of the Central Sales Tax (Orissa) Rules, 1957

1. Office Address	Date	Month	Year										
----- ----- -----													
2. TIN	<table border="1" style="width: 100%; height: 15px;"> <tr> <td style="width: 25px;"></td> <td style="width: 25px;"></td> <td style="width: 25px;"></td> <td style="width: 25px;"></td> <td style="width: 25px;"></td> <td style="width: 25px;"></td> <td style="width: 25px;"></td> <td style="width: 25px;"></td> <td style="width: 25px;"></td> <td style="width: 25px;"></td> </tr> </table>												
3. Dealer / dealer's authorised representative appeared with books of account (Yes/No)	Yes		No										
	[Please put 'v' mark in appropriate box]												
4. Name & Address of the dealer													
5. Period(s) covered under this order	Date	Month	Year										
From													
	To	Date	Month										
6. Assessment under rule _____ for CST (O) Rule, 1957.													

(Strike out whichever is not applicable)

7. GTO declared	Rs.
8. Net Turnover declared.	Rs.
9. GTO determined.	Rs.
10. Net taxable turnover determined.	Rs.
11. Tax assessed.	Rs.
12. Interest levied.	Rs.
13. Penalty imposed.	Rs.
14. Total of amount of tax, penalty & Interest due	Rs.
15. Tax paid.	Rs.
16. (i) Amount of interest paid	Rs.
(ii) Amount of penalty paid	Rs.
17. (i) Balance Tax due	Rs.
(ii) Balance Interest due	Rs.
(iii) Balance Penalty due	Rs.
18. Total amount of tax, interest and penalty due to be paid [Col.17(i) to 17(iii)]	Rs.
19. Refundable amount, if any	Rs.

ORDER

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION”

24. In the said rules, after Form VI, Form VIA shall be inserted, namely: —

“FORM VIA

ORDER OF PROVISIONAL ASSESSMENT

[See clause (b) of sub-rule (1) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1.	Office Address	Date	Month	Year												
	----- ----- -----															
2.	TIN	<table border="1" style="width: 100%; height: 15px;"> <tr> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table>														
3.	Name & Address of the dealer															
4.	Period(s) assessed	Date	Month	Year												
	From															
		To	Date	Month												

ASSESSMENT ORDER

Despite issue and service of notice in Form-II-B pointing out the deficiencies based on scrutiny of the returns with reference to the related forms of declaration and certificates filed / not filed for the above period and having been afforded with such further opportunities,

(a) you have failed to furnish forms of declaration / certificates in support of the following transactions

- (i)-----
- (ii)-----
- (iii)-----

(b) the following forms of declaration / certificates are found to be, not in order / incomplete / defective (briefly mention the defect or omission)

- (i)-----
- (ii)-----
- (iii)-----

(c) the following arithmetical mistake(s) resulting in less payment of tax remain un-reconciled:

- (i)-----
- (ii)-----
- (iii)-----

(Strike out whichever is not applicable)

You are, therefore, provisionally assessed to extra tax payable for the said period at Rs.----- /- (Rupees ----- in words) as calculated in the enclosed sheet, which you are required to pay as per the terms and conditions of the demand notice enclosed.

If you are not satisfied with the order of assessment, you may prefer appeal before the Joint / Deputy Commissioner of Sales Tax within 30 days from the date of receipt of the order.

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION”

26. In the said rules, Form-A shall be substituted by the following statement, namely: —

“(To be furnished in duplicate)*

“Statement of Form ‘C’ received for the quarter ending on Dt. ____/____/____”

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Sl. No.	Name and address of the purchasing dealer	TIN / R.C. No. with date of validity, if any	Sale invoice No. & Date	Description of goods	Value of goods	SL No. of Declaration in Form ‘C’
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
Total :						

DECLARATION

I, _____ (Name in Capital), submit herewith the Form ‘C’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure No. of Forms ‘C’)

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ACKNOWLEDGEMENT

(Received numbers of Form ‘C’)

Place _____

Signature of the receiving Officer

Date _____

Name of the receiving officer _____

* - First Copy – To be retained by the office

Second Copy – To be handed over to the dealer”

27. In the said rules, Form-B shall be substituted by the following statement, namely: —

“(To be furnished in duplicate)*

“Statement of certificate in Form EI /EII submitted for the quarter ending

dt. ___/___/_____

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under Section 3(b) in respect of which exemption claimed under Section 6(2) of the CST Act, 1956 relating to the quarter ending on_____

Sl. No.	Name and address of the purchasing dealer	TIN/CST R.C. No. with date of validity, if any	Sale invoice No. & Date	Description of goods	Quantity/ Weight	Value of goods (in Rs.)	Name and address of the selling dealer	Sl. No of Certificates in Form ‘E I’, ‘E II’
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.								
2.								
3.								
Total :								

DECLARATION

I, _____ (Name in Capital), submit herewith the Form ‘EI / EII’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure No. of Forms EI / EII)

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ACKNOWLEDGEMENT

(Received numbers of Form ‘EI / EII’)

Place _____

Signature of the receiving Officer

Date _____

Name of the receiving officer _____

* - First Copy – To be retained by the office

Second Copy – To be handed over to the dealer”

28. In the said rules, Form-C shall be substituted by the following statement, namely: —

“(To be furnished in duplicate)*

“Statement of Form ‘F’ received for the month ending on Dt. ___/___/_____

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of despatch of goods to outside the State on stock transfer / commission sale basis.

under Section 6A of the CST Act, 1956 relating to the quarter ending on _____

SL No.	Transfer Chalan/ invoice No & Date	Name and address of the Consignee/ Branch	TIN/ CST R.C No.	Description of goods	Quantity/ Weight	Value of goods (in Rs.)	Sl No of “F” forms received
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.							
2.							
3.							
4.							
5.							
Total :							

DECLARATION

I, _____ (Name in Capital), submit herewith the Form ‘F’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure No. of Forms ‘F’)

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ACKNOWLEDGEMENT

(Received numbers of Form ‘F’)

Place _____

Signature of the receiving Officer

Date _____

Name of the receiving officer _____

* - First Copy – To be retained by the office

Second Copy – To be handed over to the dealer”

29. In the said rules, Form-D shall be substituted by the following statement, namely: —

“(To be furnished in duplicate)*

“Statement of Form ‘H’ received for the quarter ending on Dt. ____/____/____

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under Section 5 (3) of the CST Act relating to the quarter ending on _____

Sl. No.	Sale invoice No. & Date	Bill of lading No. & Date	Export order No. and date of foreign buyer	Name and address of the exporter	TIN/ CST R.C No.	Description of goods	Quantity/ Weight	Value of goods (in Rs.)	Sl. No. of “H” forms received
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.									
2.									
3.									
4.									
Total :									

DECLARATION

I, _____ (Name in Capital), submit herewith the Form ‘H’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure No. of Forms ‘H’)

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ACKNOWLEDGEMENT

(Received numbers of Form ‘H’)

Place _____

Signature of the receiving Officer

Date _____

Name of the receiving officer _____

* - First Copy – To be retained by the office

Second Copy – To be handed over to the dealer”

30. In the said rules, Form-E shall be substituted by the following statement, namely: —

“(To be furnished in duplicate)*

“Statement of Form ‘I’ received for the quarter ending on Dt. ___/___/_____

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957 and Rule 12(11) of CST (R&T) Rules]

Particulars of Sale of goods made to SEZ under Section 8(6) of the CST Act 1956 relating to the quarter ending on_____

Sl. No.	Sale invoice No. & Date	Name and address of the purchaser	Name of SEZ in which the purchaser is located	TIN/ CST R.C. No.	Description of goods	Quantity/ Weight	Value of goods (in Rs.)	Serial No. of Declaration in Form ‘I’
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.								
2.								
3.								
4.								
Total:								

DECLARATION

I, _____ (Name in Capital), submit herewith the Form ‘I’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure No. of Forms ‘I’)

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ACKNOWLEDGEMENT

(Received numbers of Form ‘I’)

Place _____

Signature of the receiving Officer

Date _____

Name of the receiving officer _____

* - First Copy – To be retained by the office

Second Copy – To be handed over to the dealer”

31. In the said rules, Form-F shall be substituted by the following statement, namely: —

“(To be furnished in duplicate)*

“Statement of Form ‘J’ received for the quarter ending on Dt. ____/____/____

[See Rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under Section 6 (3) of the CST Act relating to the quarter
ending on _____

Sl. No.	Name and address of the purchaser	Invoice No. and Date	Description of goods	Quantity/ Weight	Value of goods (in Rs.)	Authority issuing certificate in Form 'J' with date
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
Total						

DECLARATION

I, _____ (Name in Capital), submit herewith the Form ‘J’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure No. of Forms ‘J’)

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ACKNOWLEDGEMENT

(Received numbers of Form ‘J’)

Place _____

Signature of the receiving Officer

Date _____

Name of the receiving officer _____

* - First Copy – To be retained by the office

Second Copy – To be handed over to the dealer”

[No. 36275/CTA-33/09-F.,]

By order of the Governor

P.K. ROUT

Under Secretary to Government