

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES:  
ORISSA: CUTTACK.**

No.III(I)38/09 8341 /CT.,

Dt. 17 /04/2009

**CIRCULAR**

To

**All the ACCTs in charge of Circle.**

**Sub: New VAT-201 in Orissa Value Added Tax (Amendment) Rule 2009-clarification.**

Sir,

As you are all aware, the VAT return form i.e. Form VAT-201 has been amended in the OVAT (Amendment) Rules 2009 to make good the deficiencies in the earlier version and to provide necessary mechanism for the dealers to reflect different provisions in the statute brought about in the Orissa Value Added Tax (Amendment) Act 2008. In response to some queries received from the field offices following clarification are issued:-

1. In the new return form some Annexures are provided which are mere calculation sheets to facilitate submission of return and calculation of different claims for addition and subtraction of input tax credit. It may so happen that, none of the Annexures may be needed by a majority of TIN dealers and some of the dealers may need only a few Annexures for filing their return. Besides, some of the Annexures are for one time use only. It is therefore impressed upon all the circle officers that dealers may be properly educated about of the objective of the Annexures in order to dispel their misgivings. Besides, at the time of filing return, ***Annexures which are not relevant for a particular dealer are not required to be filed.*** Dealers should usually file only those Annexures which are appropriate in their respective cases.

2. The detailed information on purchase and sale on tax invoices is sought to be furnished in the Return at Sl. No.57. This information is intended for system based cross checking of ITC claims. As the volume of information in some cases may be too heavy for our existing data entry personnel, the Department will be able to effectively use this information only when, the e-filing mode is adopted. Receipt of this voluminous data in hard copies will pose problem of space management and administrative inconvenience. Therefore till the time the requisite e-filing of returns is introduced, ***furnishing of information on purchase and sale against tax invoice at Sl. No.57 of the VAT Return Form may not be insisted upon.*** The personnel looking after receipt of returns may be informed accordingly.



**Commissioner of Commercial Taxes,  
Orissa, Cuttack**