

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA,
CUTTACK**

No. III(I) 38/09 22234 /CT

Dt. 29 / 12 /2012

CIRCULAR

To

All the DCCTs/ACCTs in charge of Circle.

Sub: - For furnishing of information at Sl. No. 57 of the VAT Return Form.

Ref: - The office circular No. III (I) 38/09 8341/CT., Dt. 17/04/2009

Sir/Madam,

As you are aware, there is a provision in the VAT return form i.e. Form VAT-201, for the dealers to furnish detailed information on purchase and sale of goods on tax invoices at sl. no. 57 of the form. The information is intended for ensuring a system based cross checking of ITC claims. As earlier e-filing of returns was not introduced by the Department, the requirement of this information was held in abeyance and it was instructed vide Commissioner's Circular No. III (I) 38/09 8341/CT dated 17.04.2009 not to insist upon the dealers to provide information on purchase and sale against Tax Invoice at serial no. 57 of VAT return form.

However, in the meantime, the Department has implemented e-filing and made it mandatory for all the TIN dealers. With implementation of e-filing of returns the Department is in a position to carry out a system based matching of ITC claims. The dealers are, therefore, now required to fill in information at Sl.no 57 of the return form in either of the following ways:

(a) Provide information tax invoice wise:

This is as per the requirement of the statutory form. It is seen that a number of dealers are providing such information in the returns. Thus, those dealers who wish to provide tax invoice wise information may do so.

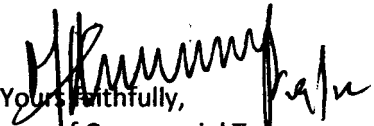
OR

(b) Provide information TIN wise (Dealer wise) :

The dealer can furnish information at an aggregate level i.e. TIN wise. In this option, the dealer has to fill in Col. No.4 (TIN of the purchasing dealer or selling dealer), Col. No.6 (Value of goods), Col No.7 (VAT paid), in both the tables for providing information on sale of goods and purchase of goods from registered dealers at SI No.57 of Form VAT-201.

This will come into force for returns to be filed after 01.02.2013.

All TIN dealers may be informed accordingly to fill in the tax invoice details or dealer wise details of sales and purchases in the returns filed after 01.02.2013.


Yours faithfully,
Commissioner of Commercial Taxes,
Odisha, Cuttack.

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