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EXTRAORDINARY

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FINANCE DEPARTMENT

NOTIFICATION

The 24th October, 2009

S.R.O. No.433/2009—Whereas, the draft of certain rules further to amend the Orissa Entry Tax Rules, 1999, was published as required by sub-section (1) of Section 37 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), in the extraordinary issue No. 707 of the *Orissa Gazette*, dated the 1st June, 2009 in the notification of the Government of Orissa in the Finance Department No. 26589-CTN-2/2009/F., dated the 1st June, 2009 bearing S.R.O. No. 189/2009 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, objections and suggestion received in respect of the said draft have duly been considered by the State Government;

Now, therefore, in exercise of the powers conferred by section 37 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Entry Tax Rules, 1999, namely:-

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

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

2. In the Orissa Entry Tax Rules, 1999,(hereinafter referred to as the said rules), in rule 4, in Sub-rule (1), in clause (a), the words and commas “or Range, as the case may be,” shall be omitted.

3. In the said rules, in rule 10,

(i) in Sub-rule (1), in clause (a), for the words “assessing authority of the Circle or the Range” the following shall be substituted, namely:—

“Assistant Commissioner / Sales Tax Officer of the Circle / assessment unit”

(ii) in the proviso to Sub-rule (1), for the words “assessing authority of the Circle” the following shall be substituted namely: —

“Assistant Commissioner / Sales Tax Officer of the Circle / assessment unit,”

- (iii) in Sub-rule (2),
- (a) for the words “Assessing Authority of the Circle or Range, as the case may be,” the following shall be substituted namely:—
“Assistant Commissioner /Sales Tax Officer of the Circle / assessment unit”
- (b) in clause (c), for the words “Assessing Authority of the Circle” the following shall be substituted, namely: —
“Assistant Commissioner / Sales Tax Officer of the Circle / assessment unit”; and
- (iv) in Sub-rule (3), in clause (a), for the words “Assistant Commissioner of Sales Tax“ or the Sales Tax Officer of the Range or Circle,” the following shall be substituted, namely:—
“Assistant Commissioner/Sales Tax Officer of the Circle/assessment unit”

4. In rule 11, in Sub-rule (1), for clause (a), the following clause shall be substituted, namely:—

“(a) The Commissioner shall, under the provision under section 9B, select a certain number of registered dealers, ordinarily before the close of the year, for audit during the following year”.

5. In the said rules, in rule 15, in Sub-rule (4), the words and comma “of the Circle or Range, as the case may be,” shall be omitted.

6. In the said rules, in rule 30,

(i) in Sub-rule (1), in clause (a), after the words “refund arising out of any order of”, the word and comma “assessment” shall be inserted.

(ii) Sub-rule (2) shall be omitted.

7. In the said rules, for Form E 7, the following form shall be substituted, namely:—

“FORM E 7

ASSESSMENT ORDER UNDER ORISSA ENTRY TAX ACT, 1999

[See rule 16]

1.	Office address:	Date	Month	Year																				
	----- ----- -----																							
2.	TIN / SRIN / Identification No.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> </tr> </table>																						
3.	Whether the dealer is unregistered <i>(please put “✓”mark whichever is applicable)</i>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table>			Yes	No																		
Yes	No																							
4.	Name and address of the Dealer																							
5.	Period (s) covered under this order.																							
	From	Date	Month	Year																				
	To	Date	Month	Year																				
6.	Assessment under sections 9C/ 9D/ 10 of the Orissa Entry Tax Act, 1999. <i>(Strike out whichever is not applicable)</i>																							
7.	Tax Declared/ Refund claimed.	Rs.																						
8.	Tax paid.	Rs.																						
9.	Tax assessed	Rs.																						
10.	Tax / Refund found to be due	Rs.																						
11.	Tax over declared / under declared (due to the dealer) (due to the State) <i>(Strike out whichever is not applicable)</i>	Rs.																						
12.	Interest levied u/s	Rs.																						
13.	Penalty imposed u/s	Rs.																						
14.	Total amount of interest and penalty due to be paid	Rs.																						
15.	Total amount of tax, interest and penalty due to be paid	Rs.																						

ORDER

Office seal Place _____ Date _____	ASSESSING AUTHORITY SIGNATURE DESIGNATION”
--	---

8. In the said rules, for Form E 8, the following Form shall be substituted, namely:—

“FORM E8

[See rule 16]

**Demand Notice Under
Orissa Entry Tax Act, 1999**

To

The Dealer _____

Address _____

[TIN/SRIN/
Identification No.] _____

Please take notice that for the period _____ a sum of Rs.
_____ has been determined as the dues payable by you under the Orissa Entry Tax Act, 1999 as per the details below:-

2. You are required to pay the above amount into Government Treasury / Account by _____ from the date of receipt by you of this notice and produce the proof of payment failing which the said sum of Rs. _____ will be recoverable from you as an arrear of public demand, or in accordance with the provision contained in the Schedule E to the Orissa Value Added Tax Act, 2004 in addition to the penalty as laid down under Section 11 of the Orissa Entry Tax Act, 1999.

Office seal

Place _____

Date _____

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION”

9. In the said rules, for Form E 9, the following Form shall be substituted, namely: —

“FORM E9

[See rule 21]

Form of Notice under Section 12 (1) of the Orissa Entry Tax Act, 1999

To

Name : _____
Address : _____

WHEREAS, it appears that some money is due or may become due from you to _____ (address) _____ a dealer, under the Orissa Entry Tax Act who has failed to comply with a notice served under Sub-section (1) of Section 12 or you hold or may hold subsequent to the issue of this notice some money for or on account of the said dealer.

NOW, therefore, you are hereby required to pay into the Government Treasury within seven days from the date of receipt of this notice if the money is due from you within a fortnight of the money becoming due or being held, so much of the money or whole of it, as the case may be, so as to pay the amount of tax, interest or penalty due from the dealer as specified below. Your payment in compliance with this notice shall be deemed to have been payment under the authority of the dealer and the dealer and the receipt from the Government Treasury shall constitute a valid discharge of your liability to the said dealer to the extent of payment specified in the receipt.

You are hereby informed that if you discharge your liability to the dealer in a manner other than required in this notice you will be personally liable to the State Government to the extent of liability of the said dealer for tax, interest or penalty or all, whichever is less.

- | | |
|----------------------|-----------|
| 1. Tax | Rs. _____ |
| 2. Interest | Rs. _____ |
| 3. Penalty | Rs. _____ |
| 4. Composition money | Rs. _____ |
| 5. Total | Rs. _____ |

Office seal
Place _____
Date _____

ASSESSING AUTHORITY
SIGNATURE
DESIGNATION”

10. In the said rules, in Form E 19 the words and symbol “/_____ Range” at the bottom of the Form shall be omitted.

11. In the said rules, for Form E 21, the following Form shall be substituted, namely: —

“FORM E 21

[See rule 10(3) (b)]

NOTICE FOR FAILURE TO FILE RETURN

1.	Office address:	Date	Month	Year							
	----- ----- -----										
2.	TIN / SRIN / Identification No.										
3.	Name & address of the dealer:										

4. The office records indicate that the return for the tax period from _____ to _____, due to be filed within dt. _____ has not been received.
5. If you have filed the return, you should intimate this office, the date on which such return has been filed, without delay, to ensure that you are not levied with interest and penalty and proceedings are not initiated for prosecution for failure to file the return.
6. In all cases, where a return is not filed within the due date, an interest at the rate of 2 percent per month on the amount of unpaid tax will be paid and, in addition, penalty at the rate of 2 percent per month will be charged on such unpaid amount for the period until this amount is paid. You should contact this office and furnish the over due return, if not already furnished without delay by _____ .
7. You are reminded that as per the provisions of Orissa Entry Tax Act, 1999, failure to file return can result in conviction with imprisonment extending for a period of six months and imposition of fine up to Rs.5,000/-

Signature
Assistant Commissioner of
Sales Tax / Sales Tax Officer,

Office seal
Place _____
Date _____

----- **Circle/**
----- **Assessment Unit”**

12. In the said rules, for Form E 22, the following Form shall be substituted, namely:—

“FORM E 22

[See rule 10 (5) (a) and (c)]

**SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN AND MAKE PAYMENT
OF TAX, INTEREST DUE AS PER THE RETURN**

1. Office address:

Date	Month	Year

2. TIN / SRIN / Identification No.

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

3. Name & address of the dealer:

--

- 4. This office records reveal that you have failed to respond / deposit the amount of tax and interest due on the unpaid amount relating to the return for the tax period _____ to _____ despite issue of notice in Form E 21 issued in letter No. _____ dt. _____.
- 5. You are now directed to show cause as to why penalty as provided under Sub-section (6) of Section 7/ under Sub-section (7) of Section 7 of the Orissa Entry Tax Act, 1999, shall not be levied on you for such default.
- 6. Your explanation must reach this office within fourteen days of the date of service of this notice, failing which penalty as provided under the Act shall be imposed without any further reference to you.
- 7. If you have filed the overdue return along with tax and interest due on the unpaid amount for the afore-mentioned tax period, you should intimate this office the date on which such return has been filed along with evidence of payment within the period specified above.

Signature
Assistant Commissioner of
Sales Tax / Sales Tax Officer,

Office seal
Place _____
Date _____

----- **Circle/**
----- **Assessment Unit”**

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

“FORM E 23

[See rule 10 (5) (b) and (c)]

ORDER IMPOSING PENALTY FOR FAILURE TO FILE RETURN

1. Office address: Date Month Year

--	--	--

2. TIN / SRIN / Identification No.

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

3. Name & address of the dealer:

4. The return due on dt. _____
 was received in this office on dt. _____
 The tax declared as due on the return was Rs. _____
 (Rupees _____)
 The return was received and payment made on _____
 The Period of default involved in _____ months
 Interest due @ 2% per month on Rs. _____
 is Rs. _____
 Penalty due @ 2% per month on Rs. _____
 The penalty, due under Sub-section (7) of Section 7 for default in furnishing the proof of payment for _____ days @Rs.50/- per day, is Rs. _____
 Total interest and Penalty due is Rs. _____
 (Rupees _____)
 This amount of Rs. _____ (Rupees _____) towards interest and penalty shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the concerned Assistant Commissioner of Sale Tax or Sales Tax Officer within seven days of the date of payment.

Signature
Assistant Commissioner of
Sales Tax / Sales Tax Officer,

Office seal
Place _____
Date _____

----- **Circle/**
 ----- **Assessment Unit”**

14. In the said rules, for Form E 24, the following Form shall be substituted, namely:—

“FORM E 24

[See rule 10 (6) (b)]

NOTICE FOR LESS PAYMENT OF TAX

1. Office address:

Date	Month	Year

2. TIN / SRIN / Identification No.

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

3. Name & address of the dealer:

--

4. You are found to have filed the return for the tax period commencing from _____ to _____ on dt. _____.

OR

Scrutiny of the return for the aforesaid tax period reveals that you have paid an amount of Rs. _____ (Rupees _____) less than what is admitted in the return furnished, towards tax for the said tax period.

5. You are, therefore, directed to pay the amount of Rs _____ (Rupees _____) as due and admissible in accordance with the said return by dt. _____.

6. You are also directed to pay interest @ 2% per month on Rs _____ (Rupees _____) for the period from _____ to the date of payment of the amount shown in col. 5 by dt. _____.

Signature
Assistant Commissioner of
Sales Tax / Sales Tax Officer,

Office seal
Place _____
Date _____

----- **Circle/**
----- **Assessment Unit”**

15. In the said rules, for Form E 25, the following Form shall be substituted, namely:—

“FORM E 25

[See rule 11 (4) (b)]

NOTICE FOR AUDIT VISIT

1. Office address:

Date	Month	Year
------	-------	------

2. TIN / SRIN / Identification No.

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

3. Name & address of the dealer:

--

4. **To**
Sri _____
Status _____
Business _____
Address _____

Phone No. _____
Reference _____

Please take notice that the officers from the Audit Unit of _____ Circle/Range will visit your place of business/godown to conduct Tax Audit for the period from dt. _____ to _____ on dt. _____ at _____ A.M. / P.M.

You are, therefore, instructed to keep all your books of account including registers and records relating or incidental to your business and produce the same to the Audit Team, as and when required. More particularly, the following books of accounts may be kept in readiness for production before the Audit Team:-

- | | | |
|----|----|----|
| 1. | 3. | 5. |
| 2. | 4. | 6. |

You are further instructed to render all assistance to the Audit Team, as may be required for conduct of Audit including allowing them to inspect your additional place(s) of business, branch or godown, take physical stock of goods at hand and allowing access to the electronic records maintained in respect of the business, if any.

Signature
Head of the Audit Team

Office seal
Place _____
Date _____

----- **Circle/**
----- **Range”**

16. In the said rules, for Form E 26, the following Form shall be substituted, namely:—

“FORM E 26

[See rule 11(5) (b)]

NOTICE FOR PRODUCTION OF DOCUMENTS

1. Office address:

Date	Month	Year

2. TIN / SRIN / Identification No.

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

3. Name & address of the dealer:

--

4. You were visited on dt. _____ following a notice dated _____.

On that visit, you failed to produce the following records and documents.

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____

You are now required to produce these documents at this office, address as above, on dt. _____ at _____ A.M./P.M.

Signature
Head of the Audit Team

Office seal
Place _____
Date _____

----- **Circle/**
----- **Range”**

17. In the said rules, for Form E 27, the following Form shall be substituted, namely:—

“FORM E 27

[See rule 11 (5) (c)]

AUDIT VISIT REPORT

1. Office address:

2. TIN / SRIN / Identification No.

3. Name & address of the dealer:

4. Period of Audit From ___/___/_____ To ___/___/_____

- 5. Person(s) contacted in course of visit
- 6. Statement, if any, recorded in course of visit and if so, the name and status of such persons with reference to the business, from whom statement has been recorded.

	Records	Accounts	Date up to which maintained
7. Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained	(i)		
	(ii)		
	(iii)		
	(iv)		
	(v)		

- 8. Summary of physical stock of goods taken and discrepancy, if any, noted when examined with reference to the book balance.
 - (i)
 - (ii)
 - (iii)
 - (iv)
 - (v)

9. Sample, if any, taken for further investigation and if so, the description of the goods, the sample of which was obtained and the person in whose custody, it is lodged

10. Physical verification of cash, if any, undertaken and the result of such verification

11. Details of control checks carried out and the result of such checks [Note the tax period(s) to which such check relates]

12. Summary of basic checks carried out and comments on such checks
 - (i) ET Registration certificate
 - (ii) ET return files and corresponding records
 - (iii) ET payment record
13. Advisory checks undertaken, if any and the points covered under such check.
14. Audit checks in relation to the results of control checks and the findings of such checks.
15. Summary of audit visit report indicating the specific discrepancies detected and evidence thereof including the explanation, if any, furnished against such discrepancies and statement recorded by way of explanation to such discrepancies.
(Enclose the extract of records, documents, statements etc. duly obtained in support of discrepancies detected)
16. Post visit action recommendation :
17. General observations on the business activities of the dealer
 - (i) Level of taxable sales
 - (ii) Revenue compliance
 - (iii) Complexity of accounts
 - (iv) Sensitive commodities being dealt in.

Signature
Head of the Audit Team

Office seal

Place _____

Date _____

----- **Circle/**
----- **Range**

.....

FOR OFFICIAL USE
Check for Senior Officers

Report reviewed _____ Approved / Amended

Seal

Signature

Place _____

Dated the _____

Designation”

18. In the said rules, for Form E 28, the following Form shall be substituted, namely:—

“FORM E 28

[See Sub-rules (2) and (4) of rule 15]

INTIMATION OF ARITHMETICAL MISTAKE IN THE RETURN

1. Office address: Date Month Year

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

2. TIN / SRIN / Identification No.

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

3. Name & address of the dealer:

4. Scrutiny of the return filed for the tax period from ----- to ----- reveals the following arithmetical mistakes apparent on the face of such return.

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

Please confirm the mistakes, as pointed out above and indicate the correct position.

The mistakes as pointed out above are reconciled as under:

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

5. Please confirm whether the reconciliation made is correct or otherwise. If you do not agree with the reconciliation, please indicate the correct position along with reasons for occurrence of such mistake(s), within seven days from the date of receipt of this notice.

Or

6. The mistakes as pointed above could not be reconciled in this office.
You are instructed to reconcile such mistakes and file return after necessary rectification and reconciliation of the mistakes within fourteen days from the date of receipt of this intimation.

Signature
Assistant Commissioner of
Sales Tax / Sales Tax Officer,

Office seal
Place _____
Date _____

----- **Circle/**
----- **Assessment Unit”**

19. In the said rules, for Form E 29, the following Form shall be substituted, namely:—

“FORM E 29

[See Sub-rule (2) of rule 15 A]

NOTICE OF DEMAND OF TAX ON PROVISIONAL ASSESSMENT

1.	Office address:	Date	Month	Year							
	----- ----- -----										
2.	TIN / SRIN / Identification No.										
3.	Name & address of the dealer:										

There is no record of the receipt in this office of the return for the tax period from _____ to _____ due by dt. _____.

You are, therefore, provisionally assessed the tax payable by you for this period at Rs. _____ (Rupees _____), which is payable by you to this office.

The tax assessed shall be paid, within thirty days from the date of receipt of this order along with the notice of demand, and proof of payment thereof be produced within seven days from the date of payment.

If you file the overdue return for the above mentioned tax period and pay the tax declared in the return along with the interest due on the unpaid amount before the due date for payment of the tax assessed provisionally and, produce proof of payment thereof, within seven days of such payment, the provisional assessment made shall stand revoked and will be withdrawn.

If you have filed the return along with tax declared thereon, please intimate this office, the date of payment and payment details without any delay.

Failure to make payment of the tax assessed provisionally will result in collection measures being taken as per the provisions of Orissa Entry Tax Act, 1999.

**Joint Commissioner / Deputy Commissioner of Sales Tax/
Assistant Commissioner of Sales Tax /
Sales Tax Officer,**

Office seal _____
Place _____
Date _____

Circle

Range /LTU”

20. In the said rules, for Form E 30, the following Form shall be substituted, namely:—

“FORM E 30

[See Sub-rule(1) of rule 15 B]

NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT

1. Office address:

Date	Month	Year

2. TIN / SRIN / Identification No.

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

3. Name & address of the dealer:

--

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 tax
period(s) 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 authorized agent at the office of
the undersigned 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-section (4) of Section 9C of the Orissa Entry Tax Act, 1999 to the best of my
judgment.

(Mark “✓”, whichever applicable)

- (a) Books of account maintained under the provisions of Orissa Entry Tax Act, 1999 ;
- (b) Records and documents required to be maintained under the said Act and rules made there
under claiming exemption/concession/deduction of tax, if any;
- (c) Documents and evidence in support of the returns filed for tax periods 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)

Office seal _____
Place _____
Date _____

Signature
ASSESSING AUTHORITY

Circle

LTU”

21. In the said rules, for Form E 32, the following Form shall be substituted, namely:—

“FORM E 32

[See Sub-rule (1) of rule 15 D]

**NOTICE FOR ASSESSMENT OF TAX IN CASE OF ESCAPED TURNOVER OR
UNDER ASSESSMENT**

1. Office address:

Date	Month	Year
- -----

2. TIN / SRIN / Identification No.

--	--	--	--	--	--	--	--	--	--	--	--
3. Name & address of the dealer:

--
4. You have been assessed under section ----- of the Orissa Entry Tax Act, 1999 , for the tax period (s) -----to ----- on -----.
Now, it appears to me that, –

(Strike out whichever is not applicable)

- (i) all or any of the scheduled goods has escaped assessment of tax, or
- (ii) value of all or any of the scheduled goods has been under-assessed, or
- (iii) any inadmissible deduction (s) has been allowed under the Act wrongly, or
- (iv) the order passed earlier is found to be erroneous or prejudicial to the interest of revenue consequent to, or in the light of following judgment(s) of the _____ Court/Tribunal:—

Case No/Date	Findings of the Court/Tribunal
Order No/Date	
(a) _____	(a) _____
(b) _____	(b) _____
(c) _____	(c) _____

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

You are also directed to show cause as to why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax assessed shall not be imposed on you under sub-section (2) of Section 10 of the Orissa Entry Tax Act, 1999.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under sub-section (1) of Section 10 of the said Act, to the best of my judgment, without any further reference to you.

Particulars of Accounts and documents required

- 1.
- 2.
- 3.
- 4.
- 5.

Office seal

Place _____

Date _____

Signature
ASSESSING AUTHORITY

_____ **Circle**

_____ **LTU”**

[No. 51882–CTN-2/2009/F]

By order of the Governor

P.K. BISWAL

S.O.-cum-Joint Secretary to Government