

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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**Notification**

The 1st May, 2013.

SRO NO-                    - In exercise of the powers conferred by section 94 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the state Government do hereby make the following rules further to amend the Odisha Value Added Tax Rules, 2005, namely :-

1. (1) These rules may be called the Odisha Value Added Tax (Amendment) Rules, 2013.

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

2. In the Odisha Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 15,

(i) sub-rules (1),(2) and(3) shall be substituted by the following sub-rules, namely:-

“(1) Every dealer, who does not have more than one place of business, liable to be registered under sub-section(1) of Section 25 shall make an application for registration electronically in Form VAT-101 to the registering authority under whose jurisdiction the place of business is situated and shall submit the duly signed hard copy of the said form and produce required documents in original before the registering authority within seven working days from the date of making the application.

(2) Any person, not being liable to pay tax under Section 10 of the Act who intends to establish a business for manufacturing of goods of value exceeding Rupees one lakh for sale, or to carry on business in respect of goods of value exceeding Rupees three lakh during a period of twelve consecutive months, shall make an application electronically in Form VAT-101 to the registering authority under whose jurisdiction the place of business is situated, for registration under sub-section(1) of Section 26 of the Act and shall submit the duly signed hard copy of the said form and produce required documents in original before the registering authority within seven working days from the date of making the application.

(3) Every dealer, who has more than one place of business within the state, liable to be registered under sub-section(1) of Section 25 shall declare one of such places of business as the principal place of business and make an application electronically in Form VAT-101 to the registering authority under whose jurisdiction the principal place of business is situated and shall submit the duly signed hard copy of the said form along with required enclosure(s) to the registering authority within seven working days from the date of making the application.” ;

(ii) (a) sub-rule (9) , shall be substituted by the following sub-rule, namely:-

“(9) The application for registration in Form VAT-101 shall be accompanied with processing fee as notified by the Commissioner from time to time alongwith declarations:”

(a) in respect of the address of additional places of business, branch offices, warehouses or godowns situated inside the state in Form VAT-101-A.

(b) in respect of the address of additional places of business, branch offices, warehouses or godowns situated outside the state in Form VAT-101-B.

(c) In respect of the personal details of the proprietor, managing partner, managing director, authorised officer or karta of the business in Form VAT-101-C affixing thereto two specimen signature of

(i) the proprietor, in case the applicant is a proprietorship concern;

(ii) the managing partner, in case the applicant is a partnership firm;

(iii) the managing director or director or the officer duly authorised by the Board of Directors through a resolution, in case the applicant is a company incorporated under the Companies Act,1956;

(iv) the president or secretary or duly authorised officer, in case the applicant is an association of persons;

(v) the karta, in case the applicant is a Hindu Undivided Family;

and the said form shall be duly filled in, signed individually by the aforesaid person(s),

as applicable, and verified in the manner specified in the form.

Provided that facility shall be provided in circle level to capture the photograph of the dealer and to scan all the original documents produced by the dealer.

(d) in respect of name and address alongwith the signature of the manager or employee of the business or any other person associated with the business in Form VAT-101-D, who have been authorised to receive notice, order or communication under the Act and these rules on behalf of the dealer and the service of such notice, order or communication on whom, shall be binding on the dealer

Provided that any change in the information furnished in Form VAT-101-D shall be intimated to the registering authority within seven days from the date of occurrence of such change and the intimation shall be accompanied by a fresh declaration in Form VAT-101-D incorporating therein such changes.

(e) A dealer applying for registration under this rule shall produce the following documents, in original namely;

**In support of proof of residence for proprietor,**

(any one of the following)

(i)Voter identity card;

(ii)Passport;

(iii)Driving license

