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FINANCE DEPARTMENT

NOTIFICATION

The 21st October, 2010

S.R.O. No.458/2010—In exercise of the powers conferred by Section 94 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following rules further to amend the Orissa Value Added Tax Rules, 2005, namely:—

1. (1) These rules may be called the Orissa Value Added Tax (2ndAmendment) Rules, 2010.
(2) They shall come into force on the date of their publication in the *Orissa Gazette*.
2. In the Orissa Value Added Tax Rules,2005 (here in after referred to as the said rules), in rule 4,
 - (i) in sub-rule (1), after the words “circles over which”, the words and symbol “a Deputy Commissioner or ,” shall be inserted.
 - (ii) in sub-rule (2), after the words “or an Assistant Commissioner of Sales Tax”, the words “or a Deputy Commissioner” shall be inserted.
3. In the said rules, in rule 6,
 - (i) in clause (c), for the words “subject to production of evidence to the satisfaction of the Commissioner” the words and figures “subject to furnishing a certificate issued by the purchasing dealer in a SEZ / STP / EHTP in Form VAT-616 along with the return furnished for the tax period during which the sale takes place and such other evidence to the satisfaction of the Commissioner” shall be substituted, and

(ii) in clause (d), for the words “subject to production of evidence to the satisfaction of the Commissioner” the words and figures “subject to furnishing a certificate issued by the EOU in Form VAT-616 along with the return furnished for the tax period during which the sale takes place and such other evidence to the satisfaction of the Commissioner” shall be substituted.

4. In the said rules, in rule 8, in sub-rule (6), for the words “registering authority”, the words “assessing authority” shall be substituted.

5. In the said rules, in rule 9, in sub-rule (1), in clause (a), for the words “ twenty lakh” wherever occur, the words “forty lakh” shall be substituted.

6. In the said rules, in rule 15, after sub-rule (10), the following sub-rule shall be inserted, namely:—

“(11) Notwithstanding anything provided in these rules, it shall be mandatory for the applicants to furnish selfsigned copy of the PAN card issued in his favour for new registration and the dealers already registered under the Act shall furnish the same within four months from the date of effect of this sub-rule to the concerned registering authority.”

7. In the said rules, in rule 27, in sub-rule (1), in clause (d), for the word and figures “rupees 20 lakh”, the words “rupees forty lakh” shall be substituted.

8. In the said rules, in rule 27-A, in sub-rule (1), in clause (c), for the words “ twenty lakh”, the words “forty lakh” shall be substituted.

9. In the said rules, in rule 32, after sub-rule (3), the following proviso shall be added, namely:—

“Provided that where the dealer produces the evidence to the satisfaction of the registering authority to the effect that the ground on which the certificate has been so suspended is erroneous or not applicable, as the case may be, in that case the restoration shall take effect from the date of suspension.”

10. In the said rules, in rule 33,

(i) in format (ii), in Table-B, in column (6) and (7), for the word “cancellation” appearing therein, the word “suspension” shall respectively be substituted ; and in column (8), for the word “cancelled”, the word “suspended” shall be substituted; and

(ii) in format (iv), in Table-B, in column (6) and (7), for the word “suspension” appearing therein, the word “cancellation” shall respectively be substituted

and in column (8), for the word “suspended”, the word “cancelled” shall be substituted.

11. In the said rules, in rule 34,—

(A) in sub-rule (1)

(i) in clause (a), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”, and

(i-a) after the existing proviso to clause (a), the following further proviso shall be inserted namely:—

“Provided further that, with prior approval of the Government, the Commissioner may prescribe, by notification, any different return form in respect of any class or classes of dealers.” ;

(ii) In clause (b), after the words and figures “in Form VAT-201” the words “or in such other form as prescribed by the Commissioner, by notification with prior approval of the Government” shall be inserted.

(iii) after clause (b), the following new clauses shall be inserted —

“(c) From such date and in such manners as may be prescribed by the Commissioner by notification, the Return required to be furnished under clause (a) or (b) of sub-rule (1), sub-rule (6), 6A and (10) can also be filed electronically.

(d) The Commissioner may, by notification specify the date from which all or a certain class of dealers shall, subject to such conditions as may be specified, submit return through the electronic mode only.”

(B) in sub-rule (2), the word “month” shall be substituted by the word “quarter” and

(C) after sub-rule (2), the following proviso shall be added, namely:—

“Provided that, for the dealers whose records are assigned to LTU through a notification issued under sub-rule (7) of rule 4 and such other dealers as will be specified by the Commissioner through a notification issued under sub-rule (3) of this rule, the tax period shall comprise a ‘month’.”;

(D) in sub-rule (4), the word and symbol “Deputy /”, shall be inserted before the words “Assistant Commissioner”;

(E) in sub-rule (6), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”;

(F) after sub-rule (6), the following sub-rule shall be inserted, namely:—

“6A – In addition to the return filed under sub-rule (1) or sub-rule (6) and subject to sub-rule (4) and (5), every dealer registered under the Act shall furnish an annual return within six months from the end of the year in Form 201-A”; and

(G) in sub-rule (10), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

12. In the said rules, in rule 35, in sub-rule (1), —

(i) before the word “Assistant Commissioner”, the word and symbol “Deputy/” shall be inserted; and

(ii) after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that, the Government may ask a certain or all class of dealers to make payment through e-payment only from the date to be notified by the Government.”

13. In said rules, in rule 38,

(i) in sub-rule (1), the words “or the date of assessment, whichever is earlier” shall be omitted; and

(ii) in sub-rule (2), after the words “receipted challan” the words “or e-challan” shall be inserted.

14. In said Rules, in Rule 39, in sub-rule (3), after the words “Government Treasury” the words “or e-challan” shall be inserted and before the word “Assistant Commissioner” the word and symbol “Deputy /” shall be inserted.

15. In said rules, in rule 41, in sub-rule (4), for the word “two” the following shall be substituted –

“three”.

16. In said rules, in rule 54, in sub-rule (2), after the words “within thirty days from the date of service of the notice”, the words “along with” shall be inserted.

17. In said rules, in rule 57,

(i) in sub-rule (1), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(ii) in sub-rule (3), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(iii) in sub-rule (7), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(iv) in sub-rule (8), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner” wherever occurring.

18. In said rules, in rule 58,

(i) in the proviso to sub rule(1), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(ii) in sub rule(2), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(iii) in sub rule(3), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

19. In said rules, in rule 59,

(i) the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner” wherever occurring; and

(ii) in the second proviso, for the word “month” wherever occur, the word “quarter” shall be substituted.

20. In said rules, in rule 65,

(i) in sub-rule(2), in clause (a), the words “of the range” appearing after the words “to the assessing authority” shall be omitted.

(ii) in sub-rule(3), in clause (a), the words “of the range” appearing after the words “to the assessing authority” shall be omitted.

21. In said rules, in rule 80,

(A) in sub-rule(1),—

(i) in clause(ii), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner” and

(ii) clause (iv) shall be substituted by the following, namely :—

“(iv) (a) application for subsequent issue of way bills referred to in clause(i) and clause (v) of this sub-rule shall be accompanied by an account of utilization in Form VAT-403.

(b) Before subsequent issue of way bills, the issuing authority shall cross verify the information furnished in Form VAT-403 with the information available in the Commercial Taxes Department database, copies of the utilized way bills received, if any, from the check gates and the state of tax compliance by the dealer.”

(iii) in the first proviso to clause (v), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(iv) in the second proviso to clause (v), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(v) in the third proviso to clause (v), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(B) in sub-rule (2), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(C) after sub-rule (4), the following sub-rule shall be inserted namely: –

“4(a) – Notwithstanding the provisions regarding issue of way bills in sub-rule (1), (1-a), (2), (3), (4) and subject to the provisions in sub-rule (5), (6), (7), (8), (9), (10) and (11), way bill in Form VAT-402 shall be issued electronically from such date in such manner and subject to such conditions and restrictions as the Commissioner may prescribe through notification.”

(D) in sub-rule (5), in the second proviso, the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(E) in sub-rule (6), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(F) in sub-rule (7), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(G) in sub-rule (8), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(H) in sub-rule (17), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(I) in sub-rule (20), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

22. In said rules, in rule 81, in sub-rule(1),

(i) in clause(ii), the words “on application” shall be omitted from the existing place and the words and comma “on receipt of application,” shall be added at the beginning;

(ii) in clause(iii), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”; and

(iii) in clause(v), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner” wherever occurring.

23. In said rules, in rule 84,

- (i) in sub-rule (1), the words “except in accordance with the conditions laid down in this rule.” shall be added at the end;
- (ii) in sub-rule (2), clause (b) shall be omitted;
- (iii) in sub-rule(7), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”; and
- (iv) in sub-rule(14), the word and symbol “Deputy /” shall be inserted after the words “officer in charge of the check post or barrier or Sales Tax Officer”.

24. In said rules, in rule 85,

- (i) in sub-rule(1), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”; and
- (ii) in sub-rule(2), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

25. In said rules, in rule 86, in sub-rule (1),

- (i) in clause (a), the words “of the range” shall be inserted after the words “Deputy Commissioner of sales tax”; and
- (ii) in clause (b) the word “or” appearing before the words “a Deputy Commissioner” shall be omitted.

26. In the said rules, after rule 117, the following rule shall be inserted, namely:—

“117-A – Application for determination of disputed questions before the Tribunal:—

- (1) A separate application for determination of a disputed question shall be made in respect of each question that is sought to be determined and such application shall be presented to the Registrar of the Tribunal.
- (2) The application shall –
 - (a) be in writing;
 - (b) contain the name and address of the applicant, with TIN/SRIN;
 - (c) be accompanied with proof of payment of fees when the application is filed by a registered dealer;
 - (d) contain a statement of relevant facts in detail along with supporting evidence, if any;
 - (e) contain a statement explaining the circumstances in which the dispute has arisen; and
 - (f) be signed and verified by the dealer and not by any authorised person.

Verification

I (Name) (relationship with the business) do hereby declare that the particulars furnished and statements made above are correct and complete to the best of my knowledge and belief.

I also declare that the disputed question on which Advance Ruling is sought is not the subject matter of any assessment or appeal proceeding in my / our case.

Place	Signature:
Date :	Full Name:
	Status:
Address:	

(3)The Registrar of the Tribunal shall maintain a separate register for application filed under Section 78A.

(4)The application for advance ruling shall be admitted for hearing, if it is in order

(5)The application may be summarily rejected, if the application is incomplete or on any other ground which the Tribunal may consider sufficient.

Provided that, before an order is passed summarily rejecting the application under this sub-rule, the applicant shall be given a reasonable opportunity of being heard by issue of notice in Form VAT-507-A.

(6)On admission of application seeking Advance Ruling, notice fixing the date for hearing shall be issued in Form VAT-509-A which shall be served in the manner prescribed in rule 99.

(7)The Tribunal shall pass orders in writing in respect of the applications admitted after hearing the applicant as well as the Commissioner.

(8)On receipt of representation from the Commissioner in writing seeking declaration of any Advance Ruling issued under sub-section (4) as void *ab initio* under sub-section (7) or application / representation for modification of any Advance Ruling under sub-section (8) of Section 78A. The Tribunal shall hear the parties by issuing notice in Form VAT-509-B.

(9)After hearing the parties as per notice issued under sub-rule (8), the Tribunal shall pass orders under sub-section (7) or sub-section (8) of Section 78A.

(10)Copies of order passed under Section 78A shall be supplied to the Commissioner as well as to the other party to the Advance Ruling in the manner prescribed in Rule 113”.

27. In the table appearing under rule 125, after clause VIII, the following clause shall be added, namely:—

“(ix) On each application filed under Section 78 A	-	Rupees Five Hundred”.
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28. In the said rules, in rule 129, sub-rule (1) and (2) shall be substituted by the following sub-rules, namely:—

“(1) For issue of clearance certificate as referred to in Section 99, the application in duplicate duly verified and signed by the applicant shall be made to the Assessing Authority—

- (i) in Form VAT-611, if the clearance certificate is required by a registered dealer, or
- (ii) in Form VAT-611A, if the clearance certificate is required by a dealer person not registered under the Act;

Provided that before filing application in Form VAT-611A, seeking issue of a clearance certificate, the dealer / person making such application shall swear an affidavit declaring the material facts furnished in the application as correct and such affidavit shall be enclosed to the application.

(2) If the assessing authority is satisfied that the application is in order and particulars furnished therein are correct, shall within one week from the date of receipt of such application issue clearance certificate;

- (i) in Form VAT-612, if the applicant is a dealer registered under the Act, or
- (ii) in Form VAT-612A, if the applicant is a dealer / person not registered under the Act.”

29. In the said rules, in rule 131,

(A) in sub-rule (1), in clause (c), for the symbol full-stop (.) the symbol and words “; or” shall be substituted and after clause (c), the following clause shall be added, namely : –

“(d) by sending it by fax message or by electronic mail service if any such address is furnished to the Department”

(B) after sub-rule (2), the following sub-rule shall be added, namely: –

“(3) Where the authority issuing notice is satisfied that there is reason to believe that the dealer or the person to whom the notice is issued is keeping out of the way for the purpose of avoiding service or that for any other reason the notice can not be served in ordinary means, in such cases orders can be passed for service by advertisement in a daily newspaper circulating in the locality in which the dealer or the person to whom the notice is issued is last known to have resided, carried on business or personally worked for gain.”

30. In the said rules, for Form VAT-001, the following Form shall be substituted, namely:— “

FORM VAT – 001

REGISTRATION CERTIFICATE FOR DEALERS LIABLE TO PAY TURNOVER TAX.

[See sub-rule (1) of rule 18 and sub-rule(4) of rule 19]

I hereby certify that _____ status _____,
 Whose principal business activities comprise _____ and whose Principal
 Place of business / Place of business in located at :—

- Village / Holding No
- Locality
- Ward No
- Corporation / Municipality / N.A.C.
- Town / City
- Post office PIN
- Police Station
- District

is registered / is deemed to be registered under sub-section (2) / sub-section (5) of Section 25 or sub-section (2) of Section 26 of the Orissa Value Added Tax Act, 2004 and is assigned with Identification Number.

S R I N

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with effect from

D	D	M	M	Y	Y	Y	Y
		-			-		

02. The additional place of business, branch, godown or warehouse is situated at the following address :

Additional place of business	Branch	Godown / Warehouse

03. The following goods or class or classes of goods are purchased or intended to be purchased for resale.

Description of goods / class or classes of goods.
1.
2.
3.
4.
5.

04. Given under my hand at _____ on the ____ day of _____, 200...

05. Your local Tax office is _____ CIRCLE.

Registering Authority

Office Seal

Signature and Seal"

Note :

- Score out whichever is not applicable.
- Use Block letters.

31. In the said rules, for Form VAT-103, the following Form shall be substituted, namely:—

“ FORM VAT -103 ”

**REGISTRATION CERTIFICATE FOR DEALERS LIABLE TO PAY VALUE
ADDED TAX**

[See Sub-rule (3) of rule 18, sub-rule (1) and (2) of rule 19]

I hereby certify that _____ status
_____, whose principal business activities comprise
_____ and whose Principal place of business/place of
business is situated at :-

Village/Holding No.

Locality

Ward No.

Corporation/Municipality/N.A.C./

Town/City.

Post Office

PIN

Police Station

District

is registered/is deemed to be registered under sub-section (2)/sub-section (5) of Section 25 or sub-section (2) of Section 26 of the Orissa Value Added Tax Act, 2004 and is assigned with Identification Number.

TIN

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D D M M Y Y Y Y

With effect from

		-			-								
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02. The additional place of business, branch, godown or warehouse is situated at the following address:

Additional Place of business/Branch	Go down/Warehouse

03. The following goods or class or classes of goods are purchased or intended to be purchased or received otherwise than by way of purchases for resale or sale.

Description of goods or class or classes of goods	
1.	6.
2.	7.
3.	8.
4.	9.
5.	10.

04. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use as capital goods, raw materials, consumables, fuels directly in the manufacture of goods and packing materials, for sale.

Capital goods	Raw materials	Consumables	Fuel	Packing material
1.	1.	1.	1.	1.
2.	2.	2.	2.	2.
3.	3.	3.	3.	3.
4.	4.	4.	4.	4.
5.	5.	5.	5.	5.
6.	6.	6.	6.	6.
7.	7.	7.	7.	7.

05. The following goods are manufactured or produced as bye-product for sale:

Description of goods manufactured	
Taxable	Tax free
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.

Description of Bye-products produced	
Taxable	Tax free
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.

06. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use in the execution of works contract.

Description of goods	
1.	4.
2.	5.
3.	6.

07. Given under my hand at _____ on the _____ day of _____ 200.....

08. Your VAT Office is CIRCLE.

Office Seal

Registering Authority

_____ CIRCLE

Seal

Note:

- Score out whichever is not applicable
- Use block letter
- No box shall be left blank
- When not applicable, the box shall be crossed and stamped "NOT APPLICABLE".
- Registration Certificate shall be displayed at a conspicuous place of Principal place of business.
- Copy of Registration Certificate shall be displayed at a conspicuous place of each additional place of business mentioned in such Certificate".

32. In the said rules, for Form VAT-104, the following Form shall be substituted, namely:—

“ **FORM VAT-104** ”

NOTICE OF DEMAND OF SECURITY

[Refer sub-rule (1) and sub-rule (2) of rule 24]

01. Office address

D	D	M	M	Y	Y	Y	Y

02.	TIN										
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03. NAME AND ADDRESS OF THE DEALER:

(Mark “√” whichever is applicable)
 Please take notice that an amount of Rs. _____ (Rupees _____) only has been estimated as the security payable by you under sub-section (1) of Section 27 of the Orissa Value Added Tax Act, 2004.

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have already furnished security of Rs. _____ (Rupees _____) on _____, or

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have not furnished any security.

You are now required to pay the additional security or security, as estimated to be due and payable in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

After careful consideration of your application for grant of registration received in this office on _____, you are required to furnish security of Rs. _____ (Rupees _____) as mentioned above in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

Failure to comply with the terms of this notice shall result in cancellation of your certificate of registration under rule 31 or rejection of the application for registration under sub-rule (5) of rule 24, as the case may be.

Registering Authority

Office Seal

Signature and Seal”

33. In the said rules, for Form VAT-107, the following Form shall be substituted, namely:—

“ **FORM VAT - 107** ”

INTIMATION TO A DEALER ON HIS LIABILITY TO PAY VAT IN LIEU OF TURNOVER TAX

[Refer sub-rule (3) of rule 27]

01. Office address	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	D	D	M	M	Y	Y	Y	Y								
D	D	M	M	Y	Y	Y	Y										

02	SRIN								
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03. NAME AND ADDRESS OF THE DEALER:

<p>04. It appears from the records that you are liable to pay VAT due to the occurrence of the following event(s) :</p> <p>(a)</p> <p>(b)</p> <p>(c)</p>
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<p>05. You are instructed to make an application to the registering authority of the appropriate Circle in Form VAT – 106, within 7 days from the date of receipt of this intimation.</p>

<p>06. You are further instructed to surrender the certificate of registration in Form VAT-002 issued in your favour along with the SRIN assigned with application in Form VAT -106.</p>
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<p>07. If you fail to make an application in Form VAT-106, action will be taken as per rule.</p>
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Registering Authority

Office Seal

Signature and Seal”

34. In the said rules, for Form VAT-110, the following Form shall be substituted, namely:—

“ **FORM VAT-110** ”

NOTICE OF SUSPENSION OF REGISTRATION CERTIFICATE

[Refer sub-rule (2) of rule 32]

01. Office Address

D	D	-	M	M	-	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

02	TIN													
	SRIN													

03. Name of the dealer.....
Address.....

04. You are found to have committed the following offence(s) as per records available in this office : (Please, mark “√” whichever is applicable in the appropriate box)

- failed to file return for the tax period _____ or tax periods _____ within the time prescribed for the purpose; or
- knowingly furnished incomplete or incorrect information in the return furnished for the tax period or tax periods _____; or
- failed to pay tax, interest and penalty due under the Act for the period or periods _____; or
- failed to account for the Tax/Retail invoices issued, in the books of account as per details specified in the order; or
- furnished, accepted or held or caused to be produced a false way bill knowingly, the details of which are specified in the order; or
- you have no business at the declared place at _____; or
- contravened the provisions of Section _____ of the Act; or
- discontinued business without informing such discontinuation as per details specified in the order; or
- conducted business in such manner that there is reasonable apprehension of evasion of tax or attempt to evade tax and such apprehension is based on facts, the details of which are specified in the order.

05. Accordingly, your continuance as a registered dealer is prejudicial to the interest of revenue.
06. Your certificate of registration is, therefore, suspended under sub-section (1) of Section 30 of the Orissa Value Added Tax Act., 2004.
07. The suspension of your registration certificate shall take effect from the date of service of this notice.
08. Please note that you are not entitled to input tax credit from the date, the suspension takes effect to the date of order of the restoration of your registration certificate, if any.
09. Please also note that you are not entitled to issue any tax invoice against your sales during the period as mentioned in the preceding paragraph.
10. However, you are given an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations.
11. You are, therefore, directed to appear in person or through your authorised representative in the office of the undersigned at _____ A.M./P.M. on _____ and produce such evidence, record or document.
12. If you fail to appear or cause appearance on the date and time fixed and produce relevant evidence, records or documents, the order of suspension of the registration certificate shall be decided on merit.

Registering Authority

_____ **Circle**

Office Seal

Signature and Seal”

Place _____

Date _____

35. In the said rules, for Form VAT-111, the following Form shall be substituted, namely:—

“ **Form VAT-111** ”

SHOW CAUSE NOTICE FOR FAILURE TO BE REGISTERED
 [Refer sub-rule (1) of rule]

01. OFFICE ADDRESS

D D M M Y Y Y Y
 - -

02. NAME AND ADDRESS OF THE DEALER

(Strike out whichever is not applicable)

03. You were intimated in this office letter no _____ dt. ___/___/___ that your gross turnover of sales has exceeded the taxable limit w.e.f ___/___/___ and that you are required to be registered under sub-section(1) of Section 25 of the Act from this date.

Or

You, being a dealer, registered under section 7(1) of the Central Sales Tax Act, 1956 or you being a dealer liable to be registered under the said Act, effected sales inside the state, for which you are required to be registered under sub-section(1) of Section 25 of the Act w.e.f. ___/___/___, as intimated to you in this office letter no. _____ dt. ___/___/___.

04. In spite of due service of the intimation as referred to above, you have failed to get yourself registered under the Act.

05. You are, therefore, directed to show cause before the undersigned on ___/___/___ at _____ A.M. / P.M. in his office at _____, why penalty under sub-section(1) of Section 28 shall not be imposed for failure to be registered.

Registering Authority
 _____ Circle

Office Seal

Signature and Seal”

Place _____
 Date _____

36. In the said rules, for Form VAT-201, the following Form shall be substituted, namely:—

“ **FORM VAT-201** ”

RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (1) of rule 34]

PART-A

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

01. TIN

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02. Period covered by this return
 From

D	D	-	M	M	-	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

 To

D	D	-	M	M	-	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

03. Name and Style of the business

Address

PAN		Mobile No.	
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PHONE		Email ID	
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In the boxes hereinafter provided do not leave any box blank unless you have marked “X” in box 04. If you have nothing to enter in a box, insert “NIL”.

04. If you have made no purchase as well as no sale, mark this box “X”

05. Input tax credit carried forward from previous tax period (same as at serial No.55 of the previous return)

PART-B**Purchases and receipts during the period covered by this return.**

I. -	Value excluding Tax (in Rs.) "A"	VAT (in Rs.) "B"
Within the State (Excluding capital goods and goods meant for sale by transfer of right to use)		
6. Purchase of goods exempt from tax		
7. Purchase of goods at 1% tax rate on tax invoice		
8. (i) Purchase of goods at 4% tax rate excluding MRP goods on tax invoice.		
(ii) Purchase of goods at 4% on MRP value on tax invoice		
(iii) Total (i) + (ii)		
(iv) Purchase value of MRP goods at actual purchase price		
9. (i) Purchase of goods at 12.5% tax rate excluding MRP goods on tax invoice.		
(ii) Purchase of MRP goods at 12.5% on MRP value on tax invoice.		
(iii) Total (i) + (ii)		
(iv) Purchase value of MRP goods at actual purchase price		
10. Purchase of Schedule 'C' goods		
11. Any other receipts/purchases not specified above (Please specify)		
II. From outside the State (Excluding capital goods and goods meant for sale by transfer of right to use)	Value (in Rs.)	
12. Purchase of goods in the course of inter-state trade		
13. Purchase of goods in the course of Import into India		
14. Receipt of goods other than by way of purchases by stock transfer.		
15. Receipt of goods other than by way of purchases as consignment agent.		
16. Total value of goods purchased / received during the period covered by this return. (Add value in column-A at Sl. No. 6 + 7 + 8(i) + 8(iv) + 9(i) + 9(iv) and from 10 to 15) Capital goods and goods meant for sale by way of transfer of right to use.		
III. Within the State		
17. (i) Purchase / receipt value of capital goods		
(ii) Purchase / receipt value of goods for sale by transfer of right to use.		
IV. From outside the state		
18. (i) Purchase / receipt value of capital goods		
(ii) Purchase / receipt value of goods for sale by transfer of right to use.		
19. Total value of goods purchased / received including capital goods and goods meant for sale by way of transfer of right to use [16+17(i)+17(ii)+18(i)+18(ii)]		
20. Total amount of Input tax [05+07(B)+08(iii)(B)+09(iii)(B)]		
21. Less (i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales (Box 4(6) of Annexure I)		
(ii) Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20 (as at serial 5 of Annexure II or Sl. No. 8 of Annexure-II-A)		
(iii) Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20 (total of column 7(e) of the table in Annexure VI or column 9(v) of Annexure VI-A whichever is applicable)		
(iv) ITC to be reversed for other reasons (as per column 8-D of Annexure -VII)		
(v) VAT paid on goods for use in mining, generation of electricity including captive power plant.		
(vi) VAT paid on goods which are not input		
22. Total reduction of ITC [21(i) + (ii) + (iii) + (iv) + (v) + (vi)]		
23. Net Input Tax (20-22)		

24.	Decrease of ITC due to receipt of credit note [Strike out which is not applicable] [box (4)(v) of Table-II of Annexure-V]	
25.	Increase of ITC due to receipt of debit note [box (6)(v) of Table-II of Annexure-V]	
26.*	Creditable amount of input tax in respect of purchase of capital goods (refer sub rule (2) of rule 11. (box 9 of Annexure-III)	
27.**	Creditable amount of input tax in respect of goods, the right to use of which has been transferred (box 5 of Annexure III-A) (see rule-13)	
28.	Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN. (Refer to Form VAT 608-A issued)	
29.	Total creditable Input Tax [(23-24)+25+26+27+28]	

PART-C

Sales/ despatch/purchase subject to levy of tax under section 12, during the period covered by this return (OUTPUT)

(Works Contractors to workout TTO in Annexure – IV and show the break up TTO against Sl. 33 and 35 and total TTO at serial No.41)

	Value excluding Tax "A"	VAT Due "B"
30. Sales subject to zero-rate		
(i) Sales in the course of export out of India		
(ii) Sales in the course of import into India		
(iii) Sales in the course of inter-state trade or commerce		
(iv) Sale to a dealer under SEZ / STP / EHTP (See explanation to section 18)		
(v) Sale to a EOU (See explanation to section 18)		
(vi) Total [(i)+(ii)+(iii)+(iv)+(v)]		
31. Despatch of goods to outside the state otherwise than by way of sale - by way of Branch transfer / Consignment sales.		
32. Sale of goods exempt from tax		
33. (i) Sales at 1% tax rate		
(ii) Sales at 4% tax rate (excluding sale of goods on which tax payable on MRP)		
(iii) Sales at 12.5% tax rate (excluding sale of goods on which tax payable on MRP)		
(iv) Sale of goods (excluding goods in Schedule C) at such other rate under section 17-A.		
(v) Total		
34. Sub total [32+33(v)]		
35. Purchase/receipt of goods subject to tax on purchase price under section 12.		
36. Sale of Schedule "C" goods (other than 1st point)		
37. Sale of goods on which tax has been paid on maximum retail price (actual sale value) (i) at 4% tax rate.		
(ii) at 12.5% tax rate		
(iii) Total		

* In case there is purchase of capital goods from within the State please furnish information in Annexure-III

** In case, there is a transfer of right to use of any goods for any purpose, whether or not for a specified period, for cash, deferred payment or other valuable consideration, please furnish information in Annexure III-A.

38.	Sale of goods on MRP(value as per MRP)		
	(i) at 4% tax rate		
	(ii) at 12.5% tax rate		
	(iii) Total		
39.	Sale of goods in Schedule "C"		
	(i) at 20% tax rate		
	(ii) At such other rate as prescribed under section 17-A.		
	(iii) Total		
40.	Total value of sale and despatch [Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) + 36(A) + 37(iii)(A)]		
41.	Taxable Turnover (TTO) [Sl. No. 33(v)(A)+35(A)+ 38(iii)(A)+39(iii)(A)]		
42.	(i) Total output Tax [Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39(iii)(B)]		
43.	Decrease of output tax due to issue of credit note [As at Box 4(v) of Table-IV of Annexure-V]		
44.	Increase of output tax due to issue of debit note [As at Box 6(v) of Table-IV of Annexure-V]		
45.	Output tax after adjustment of credit note and debit note (42 - 43 +44)		
46.	Net tax payable (45 - 29) (if 45 > 29)		
47.	Interest payable u/s 34		
48.	Total tax and interest (46+47)		
49.	Excess Amount of Input Tax credit (29 - 45) (if 29 > 45)		
50.	ITC adjusted against CST payable during the tax period (put the amount of CST payable in the box)		
51.	Balance ITC after adjustment of CST (49-50)		
	Refund claim under Rule 65 and Rule 66		
52.	Amount of refund claimed (i) as per Rule 65		
	(ii) as per Rule 66		
	(iii) Total [(i)+(ii)]		
53.	Balance ITC after refund claim [51-52(iii)]		
54.	Amount disallowed from the refund claim but allowed to be credited to ITC as per refund sanction order, if any. (refund sanction order, if any, passed during the tax period to allow such ITC) (order copy to be enclosed)		
55.	Total ITC to be carried forward (53+54)		

N.B : If you have declared sale in Box 30(i)(A), 30(iv)(A) and 30(v)(A) you can claim refund of excess ITC related to export and such other sales as referred to above and carry forward the balance ITC.

PART-D**56. Details of Tax deposited**

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / T.D.S / check gate payment	Treasury Challan No./ e-challan / 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)	TDS -							
(iv)	Payment made at the check gate or any other payment against money receipt							
(v)	Total payment [(i)+(ii)+(iii)+(iv)]							
(vi)	Balance payable [48-56(v)] if 48 > 56(v)							
(vii)	Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [56(i)(g)] [56(v)(g) - 48, if 48<56(v)]							

57. Information on use of invoices for the tax period

SALE ON RETAIL INVOICE			
Month	Retail invoice issued		Total value of Sales
	From Sl. No.	To Sl. No.	

List showing sale of goods to registered dealers on tax invoice (attach separate sheet, if necessary)

Sl. No.	Tax Invoice No.	Date	TIN of the purchasing dealer	Goods with description	Value of goods (in Rs.)	Vat paid (in Rs.)	Total (in Rs.) (6)+(7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1							
2							
3							
Total							

List showing purchase of goods from registered dealers within the state on tax invoice (attach separate sheet, if necessary)

Sl. No.	Tax Invoice No.	Date	TIN of the selling dealer	Goods with description	Value of goods (in Rs.)	VAT paid (in Rs.)	Total (in Rs.) (6)+(7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1							
2							
3							
Total							

DECLARATION

I (name) _____ being (status) _____
 _____ of the above business do hereby declare that the information
 given in this return is true and correct to the best of my knowledge and belief.

Signature
 (with designation)

Date of declaration ____/____/____

Seal

Please note the following :

- (1) This return along with payment must be presented on or before the 21st day of the month following the tax period in Box 02.
- (2) In case the payment is made by a challan in the Bank, please enclose a copy of the same.
- (3) In case of e-payment please enclose a copy of e-challan
- (4) You will be subject to interest and penalty as per the provisions of the Orissa Value Added Tax Act, 2004, if you –
 - fail to file the return even if it is a ‘nil’ return
 - make a late payment of tax
 - make false declaration

FOR OFFICIAL USE ONLY

Period covered under the return _____

Date of receipt of the return _____

Amount of Tax paid along with return _____

Mode of payment _____

Signature with designation
 of the receiving officer
 Seal

ANNEXURE-I

(In case of despatch of goods to outside the state otherwise than by way of sales,
Branch transfer / Consignment sales)

01. Despatch value of stock transfer (as at sl.31 of the return) Rs.
02. Tax rate wise breakup of inputs purchased on Tax Invoice and used in the transfer of stock otherwise than by way of sales (Branch transfer or Consignment sales)

Sl. No.	Rate of tax on inputs purchased	Purchase value of input used excluding VAT (in Rs.)	VAT paid on purchase of inputs on stock transferred (in Rs.)	Creditable input tax (in Rs.)	Non-creditable input tax (in Rs.) (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
1	Purchase at 1% tax rate				
2	Purchase at 4% tax rate				
3	Purchase at 12.5% tax rate				
4				TOTAL	

Date:

Signature

Seal

N.B:

- (1) Dealer to calculate purchase value of inputs as well as VAT paid basing on the corresponding inputs used in the stock transferred to outside the state.
- (2) The creditable amount of input tax will be $(12.5\% - 4\% = 8.5\%)$ of the value of inputs purchased at 12.5% tax rate.

ANNEXURE-II

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See sub rule (3) of Rule 11]

Table-I**01. Particulars of interstate sale**

Sl. No.	Rate of Tax (a)	Value (in Rs.) (b)	Tax (CST) (in Rs.) (c)
<i>i</i>	Sale of goods @ 1%		
<i>ii</i>	Sale of goods @ 2%		
<i>iii</i>	Sale of goods @ 4%		
<i>iv</i>	Sale of goods @ 12.5%		
<i>v</i>	Total		

02. Total CST payable as at column v(c) in the Table-I

03. Tax group wise proportionate purchase value of goods sold in course of interstate trade or commerce/goods purchased* which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II**Particulars of purchase within the state**

Sl. No.	Rate of Tax (a)	Value (in Rs.) (b)	VAT (ITC) (in Rs.) (c)
<i>i</i>	Purchase of goods @ 1%		
<i>ii</i>	Purchase of goods @ 4%		
<i>iii</i>	Purchase of goods @ 12.5%		
<i>iv</i>	Total		

04. Total Input Tax Credit at iv(c) in the Table-II

05. ITC to be reduced

[04 – 02]

[This may be taken to Sl.No.21(ii) of Part-B]

Date ____/____/____

Signature

Seal

* Manufacturer will calculate the proportionate inputs (goods) used in the manufacturing of goods sold in interstate trade and calculate the purchase value of those inputs (goods) as well as the input tax.

ANNEXURE-II-A

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See clause (e) of sub rule (3) of Rule 11]

[To be furnished once only while filing the return for the tax period in which OVAT (Amendment) Rules 2009 comes into force]

01. Period for which the aforesaid information is furnished

From	D	D	-	M	M	-	Y	Y	Y	Y
	0	1	-	0	6	-	2	0	0	8
To	D	D	-	M	M	-	Y	Y	Y	Y
			-			-				

Table-I

02. Particulars of interstate sale

SL. No.	Rate of Tax (a)	Value (in Rs.) (b)	Tax (CST) (in Rs.) (c)
i.	Sale of goods @ 1%		
ii.	Sale of goods @ 2%		
iii.	Sale of goods @ 4%		
iv.	Sale of goods @ 12.5%		
v.	Total		

03. Total CST payable as at iv(c) in the Table-I

04. Tax group wise proportionate purchase* value goods sold in course of interstate trade or commerce/goods purchased which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II**Particulars of purchase within the state**

Sl. No.	Rate of Tax (a)	Value (in Rs.) (b)	VAT (ITC) (in Rs.) (c)
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 4%		
iii.	Purchase of goods @ 12.5%		
iv.	Total		

05. Total Input Tax Credit as at iv(c) in the Table-II

Rs.

06. Non creditable input-tax to be reduced

Rs.

[05 – 03]

07. ITC already reduced while filing returns for the aforesaid period

Rs.

08. Balance to be reduced [to be taken to Sl. No. 21(ii)]

Rs.

Date ____/____/____

Signature

Seal

N.B :

* in case of dealers who have already reduced ITC on account of CST payable less than the corresponding ITC, shall deduct the amount already reduced at column 07 and the balance if any at column 8 to be reduced in the present return.

Annexure- III

(For claim of input tax credit on capital goods)

Table-I**Particulars of purchase of capital goods**

	Purchase of Capital goods (within the state) Tax rate wise (in Rs)	Purchase price of Capital goods excluding VAT “A”	VAT Paid “B”
01.	4% tax rate		
02.	12.5% tax rate		
03.	Total		

Table-II**Particulars of purchase of capital goods not eligible for input tax as per Schedule-D**

	Purchase of Capital goods (within the state) Tax rate wise (in Rs)	Purchase price of Capital goods excluding VAT “A”	VAT Paid “B”
04.	4% tax rate		
05.	12.5% tax rate		
06.	Total		

07. Total creditable input tax
[03 (B) – 06 (B)]

08. Input Tax Credit on Capital goods brought forward from previous tax period.

09. Total Creditable Input Tax
[Box 07 + Box 8]

Date ____/____/____

Signature

Seal

* The unadjusted balance ITC as per the provisions existing before amendment of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.

ANNEXURE III-A

(Calculation of creditable input tax on goods purchased for sale by way of transfer of right to use for the tax period for which the return is filed)

[see Rule-13]

01. Name and address of the Dealer (s) / Institution (s) to whom the right to use has been transferred and the material conditions of transfer.

Table-I

Sl. No	Name & Address with TIN	Agreement No. & date	Period for which transferred	Consideration value (in Rs.)	Consideration value for the tax period (in Rs.)	Output tax due for the tax period (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i.						
ii.						
iii.						

02. Purchase price, of goods, the right to use of which is transferred and VAT paid thereon,

Table-II

Sl. No.	Rate of tax	Purchase price excluding VAT (in Rs.) "A"	VAT Paid (in Rs.) "B"
i.	Goods at 4% tax rate		
ii.	Goods at 12.5% tax rate		
iii.	Total (Creditable Input Tax)		

03. Creditable Input Tax [Box (iii) (B)] in the Table-II

- 04.* Add unadjusted balance of input tax, if any from earlier tax period(s).

05. **Total Creditable Input Tax**

Date ____/____/____

Signature

Seal

* The unadjusted balance ITC as per the provisions existing before amendment of sub rule(2) of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.

ANNEXURE-IV

Taxable turnover of Works Contractor
(See Rule 6)

TIN																			
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Period From

D	D	-	M	M	-	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

 To

D	D	-	M	M	-	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

SL. No.	Nature of works as per Appendix to the Rule	Gross Payment Received	Deductions		TTO*	Remarks
			On account of labour and service charge	Others		
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.	Total					

Date ____/____/____

Signature

Seal

*** The total at 17(f) be taken to Sl. No.41 of Part-C of the return and the tax groupwise break up to be taken to the respective row of Sl. No. 33.**

ANNEXURE V

Adjustment to ITC and output tax arising from issue and receipt of credit notes and debit notes.

TABLE-I

01. Details of credit note / debit note received

SL. No.	Credit note number and date	Value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

TABLE-II

02. Effects of credit note / debit note received on the ITC

SL. No.	Rate of tax	Total value of credit note received (in Rs.)	Total tax effect of credit notes received (in Rs.)	Total value of debit note received (in Rs.)	Total tax effect of Debit notes received (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i.	1%				
ii.	4%				
iii.	12.5%				
iv.	20%				
v.	Total				

TABLE-III

03. Details of credit note / debit note issued

SL. No.	Credit note number and date	Value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

TABLE-IV

04. Effects of credit note / debit note issued on output tax

SL. No.	Rate of tax	Total value of credit note issued (in Rs.)	Total tax effect of credit notes issued (in Rs.)	Total value of debit notes issued (in Rs.)	Total tax effect of Debit notes issued (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i.	1%				
ii.	4%				
iii.	12.5%				
iv.	20%				
v.	Total				

Date ____/____/____

Signature

Seal

* Input tax required to be decreased or increased as a result of **receipt** of credit note and debit note as worked out at **box 4(v) or 6(v) in Table-II** shall be taken to **Part-B** of the return for adjustment at **Sl. No. 24 and/or 25**.

** Output tax required to be decreased or increased as a result of **issue** of credit note and debit note as worked out at **column 4(v) or 6(v) in Table-IV** shall be taken to **Part-C** of the return for adjustment at **Sl. No. 43 and / or 44**.

ANNEXURE-VI

Reduction of ITC where sale price is less than purchase price

[Sub rule (5) and (6) of rule 14]

To be furnished by the dealers who sell goods at a price less than the purchase price.

01. Details of input tax and output tax

Sl.No.	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale	Excess input tax over output tax $\{(4)-(6)\}^*$	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a)							
(b)							
(c)							
(d)							
(e)	Total						

Date : ___ / ___ / ___

Signature

Seal

* Total of column 7(e) is equal to (4)(e) – (6)(e)

ANNEXURE-VI-A**Reduction of ITC where sale price is less than purchase price**

To be furnished by the dealers who sell goods at a price less than the purchase price.

** To be furnished once only in the return filed for the tax period in which OVAT (Amendment) Rules 2009 comes into force*

** Attach separate sheet if necessary*

From

D	D	-	M	M	-	Y	Y	Y	Y
0	01	-	0	06	-	2	0	0	8

01. Period for which the aforesaid information is furnished.

To

D	D	-	M	M	-	Y	Y	Y	Y
		-			-				

02. Details of input tax and output tax

Sl.No. (1)	Name of the goods (2)	Purchase Value excluding tax (3)	Tax paid on purchase (4)	Sale Value excluding tax (5)	Tax on sale (6)
i.					
ii.					
iii.					
iv.					
v.	Total				

Excess input tax over output tax {(4)-(6)} (7)*	Deduct tax already reversed (8)	Balanced to be reversed (9)**	Remark (10)

Date : ___ / ___ / ___

Signature

Seal

* Total of 7(v) = 4(v) – 6(v)

** Total of 9(v) = 7(v) – 8(v) [to be taken to Sl. No. 21(iii)]

ANNEXURE-VII

(Reversal of ITC already availed in respect of purchase of goods for violation of purchase condition subsequently)

Conditions for reversal of ITC and amount to be reversed

Sl. No.	Conditions / Situations	Value of goods purchased (in Rs.) *	VAT paid (in Rs.)
(A)	(B)	(C)	(D)
1.	Goods purchased for any of the purpose specified under sub-section (3) of Section 20 of the Act but are subsequently used otherwise,		
2.	Goods purchased are lost due to theft, damage or for any other reason		
3.	Goods purchased but remained unsold at the time of closure of business		
4.	Goods purchased but remain unutilized or unsold on the date on which the exercise of option for composition of tax under this Act, is allowed		
5.	Goods purchased but remain unutilized or unsold on the date on which the liability of the dealer to pay tax under section 11 is changed to section 16		
6.	Goods purchased are utilized in manufacture of goods exempted from tax		
7.	Goods purchased are exempted from levy of tax subsequently**		
8.	Total		

Date ____/____/____

Signature

Seal

*** For furnishing information under column C, the dealer is to calculate the value of inputs of the corresponding items from the relevant tax invoice on which the goods were purchased.**

**** The total at 8(D) will be taken to Sl. No. 21(iv) of Part-B.**

37. In the said rules, after Form VAT-201, the following Form shall be inserted, namely:—

“ **FORM VAT-201-A** ”

ANNUAL RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (6A) of rule 34]
PART-A

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

01.

TIN																			
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

02. Period covered by this return
 From

D	D		M	M		Y	Y	Y	Y
		-			-				

 To

D	D		M	M		Y	Y	Y	Y
		-			-				

03. Name and Style of the business

Address

PAN		Mobile No.	
-----	--	------------	--

PHONE		Email ID	
-------	--	----------	--

In the boxes herein after provided do not leave any box blank unless you have marked “X” in box 04. If you have nothing to enter in a box, insert “NIL”.

04. If you have made no purchase as well as no sale, mark this box “X”

05. Input tax credit at the beginning of the year (same as at serial No.55 of the return filed for M.E / Q.E on 31.3.....)

PART-B

Purchases and receipts during the year covered by this return		Value excluding Tax (in Rs.) "A"	VAT (in Rs.) "B"
I. - Within the State (Excluding capital goods & goods meant for sale by transfer of right to use)			
6.	Purchase of goods exempt from tax		
7.	Purchase of goods at 1% tax rate on tax invoice		
8.	(i) Purchase of goods at 4% tax rate excluding MRP goods on tax invoice		
	(ii) Purchase of goods at 4% on MRP value on tax invoice		
	(iii) Total ((i) + (ii))		
	(iv) Purchase value of MRP goods at actual purchase price		
9.	(i) Purchase of goods at 12.5% tax rate excluding MRP goods on tax invoice		
	(ii) Purchase of MRP goods at 12.5% on MRP value on tax invoice		
	(iii) Total ((i) + (ii))		
	(iv) Purchase value of MRP goods at actual purchase price		
10.	Purchase of Schedule 'C' goods		
11.	Any other receipts/purchases not specified above (Please specify)		
II. From outside the State (Excluding capital goods and goods meant for sale by transfer of right to use)	Value (in Rs.)		
12.	Purchase of goods in the course of inter state trade.		
13.	Purchase of goods in the course of Import into India		
14.	Receipt of goods other than by way of purchases by stock transfer		
15.	Receipt of goods other than by way of purchases as consignment agent		
16.	Total value of goods purchased / received during the period covered by this return. (Add value in column-A at Sl. No. 6 + 7 + 8(i) + 8(iv) + 9(i) + 9(iv) and from 10 to 15) <i>Capital goods and goods meant for sale by way of transfer of right to use</i>		
III. Within the State			
17.	(i) Purchase / receipt value of capital goods		
	(ii) Purchase / receipt value of goods for sale by transfer of right to use		
IV. From outside the state			
18.	(i) Purchase / receipt value of capital goods		
	(ii) Purchase / receipt value of goods for sale by transfer of right to use		
19.	Total value of goods purchased / received including capital goods and goods meant for sale by way of transfer of right to use (16+17(i)+17(ii)+18(i)+18(ii))		
20.	Total amount of Input tax [05+07(B)+08(iii)(B)+09(iii)(B)]		
21.	Less (i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales		
	(ii) Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20		
	(iii) Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20		
	(iv) ITC to be reversed for other reasons		
	(v) VAT paid on goods for use in mining, generation of electricity including captive power plant.		
	(vi) VAT paid on goods which are not input		
22.	Total reduction of ITC (21(i) + (ii) + (iii) + (iv) + (v) + (vi))		
23.	Net Input Tax (20-22)		

24.	Decrease of ITC due to receipt of credit note	
25.	Increase of ITC due to receipt of debit note	
26.*	Creditable amount of input tax in respect of purchase of capital goods	
27.**	Creditable amount of input tax in respect of goods, the right to use of which has been transferred	
28.	Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN	
29.	Total creditable Input Tax [(23-24)+25+26+27+28]	

PART-C

Sales/ despatch/purchase subject to levy of tax under section 12, during the year covered by this return (OUTPUT)

(Works Contractors to workout TTO at Annexure-B and show the break up TTO against Sl. 33 and 35 and total TTO at serial No.41.)

	Value excluding Tax "A"	VAT Due "B"
30. Sales subject to zero-rate		
(i) Sales in the course of export out of India		
(ii) Sales in the course of import into India		
(iii) Sales in the course of inter state trade or commerce		
(iv) Sale to a dealer under SEZ / STP / EHTP (See explanation to Section 18)		
(v) Sale to a EOU (See explanation to section 18)		
(vi) Total [(i)+(ii)+(iii)+(iv)+(v)]		
31. Despatch of goods to outside the state otherwise than by way of sale - by way of Branch transfer / Consignment sales		
32. Sale of goods exempt from tax		
33. (i) Sales at 1% tax rate		
(ii) Sales at 4% tax rate (excluding sale of goods on which tax payable on MRP)		
(iii) Sales at 12.5% tax rate (excluding sale of goods on which tax payable on MRP)		
(iv) Sale of goods (excluding goods in Schedule C) at such other rate under section 17-A.		
(v) Total		
34. Sub total [32+33(v)]		
35. Purchase/receipt of goods subject to tax on purchase price under section 12.		
36. Sale of Schedule "C" goods (other than 1st point)		
37. Sale of goods on which tax has been paid on maximum retail price (actual sale value) (i) at 4% tax rate.		
(ii) at 12.5% tax rate		
(iii) Total		

38. Sale of goods on MRP(value as per MRP)		
(i) at 4% tax rate.		
(ii) at 12.5% tax rate		
(iii) Total		
39. Sale of goods in Schedule “C”		
(i) at 20% tax rate		
(ii) At such other rate as prescribed under section 17-A.		
(iii) Total		
40. Total value of sale and despatch [Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) + 36(A) + 37(iii)(A)]		
41. Taxable Turnover (TTO) [Sl. No. 33(v)(A)+35(A)+ 38(iii)(A)+39(iii)(A)]		
42. Total output Tax [Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39(iii)(B)]		
43. Decrease of output tax due to issue of credit note during the year		
44. Increase of output tax due to issue of debit note during the year		
45. Output tax after adjustment of credit note and debit note during the year (42 – 43 +44)		
Adjustment of input tax		
46. Total creditable ITC for the year (as at Sl. No.29)		
47. Less		
(i) amount adjusted towards CST (Sl. No.50 of VAT 201)		
(ii) amount of refund claim (Sl. No.52 of VAT 201)		
(iii) amount adjusted towards VAT		
(iv) Total [(i)+(ii)+(iii)]		
48. Balance ITC available [46 – 47(iv)]		
49. Add ITC written back during the year out of disallowed refund (as at sl. No.54 of VAT 201)		
50. ITC carried forward to next year (should be equal to the amount at sl. No.55 of the return for M.E. / Q.E. 31.03.....) (48+49)		
51. Net tax payable for the year [45 – 47(iii)]		
52. Total tax paid during the year (give details in Annexure-A)		
53. Balance payable (51-52)		

DECLARATION

I (name) _____ being (status) _____
 _____ of the above business do hereby declare that the information given in this return is true and correct to the best of my knowledge and belief.

Signature (with designation)
 Date of declaration ____/____/____

ANNEXURE-A

(A)	Self Deposit (BD / TC / EC)			Money receipt (Tax paid at check gate / collected by Authorities)			TDS (BD / TC / EC)			Total tax (Rs.)
	(B)			(C)			(D)			(E)
For the month / quarter (1)	No. (2)	Dt. (3)	Amount (4)	MR No. (5)	Dt. (6)	Amount (7)	No. (8)	Dt. (9)	Amount (10)	(4+7+10) (11)
April										
May										
June										
July										
August										
September										
October										
November										
December										
January										
February										
March										
Total										

BD - Bank Draft

TC - Treasury Challan

EC - Challan generated after e-payment

MR - Money receipt

Date:.....

Signature

Seal

ANNEXURE-B

Annual Taxable turnover of Works Contractor

TIN																			
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Period From

D	D	M	M	Y	Y	Y	Y

 -

D	D	M	M	Y	Y	Y	Y

 To

D	D	M	M	Y	Y	Y	Y

SL. No.	Nature of works as per Appendix to the Rule with Name of Deducting Authority	Gross Payment Received	Deductions		TTO*	Remarks
			On account of labour and service charge	Others		
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
Total						

Date ____ / ____ / ____

Signature

Seal

* The total at 17(f) be taken to Sl. No.41 of Part-C of the return and the tax groupwise break up to be taken to the respective row of Sl. No. 33.

38. In the said rules, for Form VAT-204, the following Form shall be substituted, namely:—

“ **FORM VAT-204** ”

**NOTICE TO UNREGISTERED DEALERS TO FILE RETURN
(VAT / TURNOVER TAX)
[Refer sub-rule (1) of rule 36]**

01. Office address

D	D	-	M	M	-	Y	Y	Y	Y

02. Name and address of the dealer

I have reason to believe on the basis of records available in this office that your turnover of sales or the turnover of purchases, as the case may be, is likely to exceed/ has exceeded the taxable limit by _____.

Now, you have a statutory obligation to get yourself registered under the Orissa Value Added Tax Act, 2004, and file return as provided in the said Act and rules made there under.

You are, therefore, directed to file return in Form VAT- 204-A enclosed.

Please note that your returns should cover the following tax periods commencing from the date _____.

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

You must complete the return forms for the above mentioned tax period(s) or part thereof and submit the same to this office within fourteen days of the receipt of this notice.

If you consider that you have no obligation to file return, you should respond to this office in writing specifying therein the reasons for which you consider that you are not required to be registered and file return.

Assessing Authority

Office Seal

Signature and Seal”

Place _____
Date _____

39. In the said rules, for Form VAT-205, the following Form shall be substituted, namely:—

“ FORM VAT-205

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

[See clause(a) of Sub-rule (1) of rule 39]

01. Office address	D	D	M	M	Y	Y	Y	Y
	-		-					

02	TIN												SRIN						
----	-----	--	--	--	--	--	--	--	--	--	--	--	------	--	--	--	--	--	--

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-section(1) and/or penalty as provided under sub-section(2) and/or sub-section(3) of Section 34 of the Orissa Value Added Tax Act, 2004 , shall not be levied on you for such default.
- 06. Your explanation must reach this office within **fourteen days** from the date of service of this notice, failing which interest and/or penalty as provided under the Act shall be imposed without any further reference to you.

Assessing Authority

Office Seal

Signature and Seal

Place _____
Date _____

40. In the said rules, for Form VAT-206, the following Form shall be substituted, namely:—

“ **FORM VAT-206** ”

ORDER IMPOSING PENALTY / INTEREST LEVIED FOR LATE FILING OF RETURN / DEFAULT IN PAYMENT OF TAX
 [See clause (b) of sub-rule (1) of rule 39]

01. Office address

02	TIN													
	SRIN													

D	D	M	M	Y	Y	Y	Y

03. Name and address of the dealer

Despite issue and service of notice of show cause notice issued vide letter no..... dt..... in Form VAT 205, you have failed to submit any explanation / submitted explanation which is not satisfactory for the following reasons:

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

Therefore interest / penalty is imposed as under.

04. (a) The tax due on the return furnished for the tax period (s) from _____ to _____ is Rs. _____ which was not paid / paid on date _____ against due date (s) of _____. You have failed to show cause / shown cause which is not found to be satisfactory for which interest is levied as provided under sub-section (1) of Section 34 of the Act as under :

- (i) amount the tax due _____
- (ii) due date of payment _____
- (iii) date of payment _____
- (iv) period of delay _____ months _____ days
- (v) interest @ 1% on Rs _____ for _____ months _____ days is Rs _____ and;

(b) in addition to interest, penalty under sub-section(2) and/or under sub-section (3) of Section 34 is levied as calculated under ;

- (i) amount of tax payable _____
- (ii) due date of payment _____
- (iii) actual date of payment _____
- (iv) period of delay _____ months and _____ days
- (v) amount of interest payable _____
- (vi) total amount of tax and interest payable _____
- (vii) penalty @2% on Rs _____ is Rs _____

- (c) (i) due date of filing return _____
- (ii) date of filing return / date of order _____
- (iii) period of delay _____ days
- (iv) penalty @ Rs 100 per day for _____ days
- (v) subject to a maximum of Rs 10,000/- Rs _____

- (d) total interest and penalty interest under section 34(1) Rs _____
- Penalty under section 34(2) Rs _____
- Penalty under section 34(3) Rs _____
- Total

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 **undersigned** within seven days of the date of payment.

Assessing Authority

Office Seal

Signature and Seal"

Place _____

Date _____

41. In the said rules, for Form VAT-207 , the following Form shall be substituted, namely:—

“ **FORM VAT- 207** ”

SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN BY AN UNREGISTERED DEALER / FURNISH PROOF OF PAYMENT OF TAX ADMITTED IN RETURN FURNISHED.

[See sub-rule(2)of rule 36]

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Name and address of the dealer

(Please strikeout whichever is not applicable)

03. Being an unregistered dealer, you were directed in Form VAT-204 to file return in Form VAT-204-A for the tax period (s) commencing from _____ to _____, which you have failed to furnish within the due date.

Or

Having furnished the return in Form VAT-204-A for the tax period commencing from _____ to _____ on dt. _____ you have failed to furnish proof of payment of the tax as admitted in such return within the due date.

04. You are now directed to show cause why penalty as provided under sub section (3) of Section 34 of the Orissa Value Added Tax Act, 2004, shall not be imposed on you for such default.

05. Your explanation must reach this office within fourteen days of the receipt of the date of service of this notice, failing which, penalty as provided under the said Act, shall be imposed without any further reference to you.

Assessing Authority

Office Seal

Signature and Seal”

Place _____

Date _____

42. In the said rules, for Form VAT-208 , the following Form shall be substituted, namely:—

“ FORM VAT- 208

ORDER IMPOSING PENALTY UNDER SUB-SECTION (3) OF SECTION 34 IN CASE OF UNREGISTERED DEALER
[See sub-rule(3) of rule 36]

01. Office address

D	D	-	M	M	-	Y	Y	Y	Y

02. Name and address of the dealer

(Please strikeout whichever is not applicable).

03. Despite issue and service of notice in VAT Form 207, the return for the tax period (s) commencing from _____ to _____ due on _____ was not received in this office until dt._____.

Or

The proof of payment of tax in full or part in accordance with return in respect of the tax period(s) commencing from _____ to _____ was not produced until dt._____, and you failed to adduce satisfactory cause / no cause for such failure to file return / producing proof of payment of the tax admitted to be payable in the return filed. Penalty is therefore levied under sub section (3) of Section 34 of the Act as calculated hereunder.

04. **Calculation of penalty**

(i) Due date of filing return as per notice dt._____

(ii) Date of assessment / date of filing return dt._____

(iii) Period of delay _____ days

(iv) (Strikeout whichever is not applicable)

Penalty due @ Rs.100/- for each day of default determined at Rs. _____ (Rupees._____),

or

Penalty of Rs.10,000/- (Rupees Ten Thousand)

Penalty of Rs._____ is imposed under sub-section (3) of Section 34 which shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before **the undersigned** within seven days of the date of payment.

Assessing Authority

Office Seal

Signature and Seal”

Place _____

Date _____

43. In the said rules, for Form VAT-209, the following Form shall be substituted, namely:—

“ **FORM VAT- 209** ”

NOTICE FOR LESS PAYMENT OF TAX
[Refer Sub-rule (2) of rule 40]

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02.	TIN										
	SRIN										

03. Name and address of the dealer

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

05. Scrutiny of the return for the aforesaid tax period reveals the following:—
- (a) You have admitted net tax payable of Rs. _____
(Rupees _____)
 - (b) As against the above, you have paid Rs. _____
(Rupees _____)
 - (c) The balance amount of Rs. _____
(Rupees _____) has not been paid.
06. You are therefore, directed to pay the balance amount of Rs. _____
(Rupees _____) as in col.5 (c), by dt. _____ and furnish proof of payment thereof.

Assessing Authority

Office Seal

Signature and Seal”

Place _____

Date ____/____/____

44. In the said rules, for Form VAT-301, the following Form shall be substituted, namely:—

“ **FORM VAT-301** ”

NOTICE FOR AUDIT VISIT
[Refer Sub-rule (2) of rule 44]

01. Office address	D	D	-	M	M	-	Y	Y	Y	Y

02	TIN/SRIN																		
----	----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer

04. To,

Sri _____

Status _____

Business _____

Address _____

Phone No. _____

Reference

Please take note that the officers from the Audit Unit of _____ Circle/Range will visit your place of business/godown to conduct tax audit 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.

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.

Office seal

Place _____

Date _____

Head of Audit Team,

Signature and Designation”

45. In the said rules, for Form VAT-302 , the following Form shall be substituted, namely:—

“ **FORM VAT-302** ”

NOTICE FOR PRODUCTION OF DOCUMENTS

[Refer sub-rule (2) of rule 45]

01. Office address	D	D	-	M	M	-	Y	Y	Y	Y
03. Name and address of the dealer		02	TIN							

04. You were visited on _____ 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 _____.

You are reminded that as per the provisions of sub-section (13) of Section 74 of Orissa Value Added Tax Act, 2004, any person who fails to produce books of account and documents as required by audit or prevents in any manner in the conduct of audit is liable to be imposed with a penalty of Rs.25,000/-.

Office seal
Place _____
Date _____

Head of Audit Team,
Signature and Designation”

46. In the said rules, for Form VAT-303 , the following Form shall be substituted, namely:—

“ **FORM VAT-303** ”

AUDIT VISIT REPORT

[Refer sub-rule (3) of rule 45]

01. Office address												
02	TIN											
03. Name and address of the dealer												
04. Period of audit		From / / to / /										
05. Person(s) contacted in course of visit												
06. 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.												
07. Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained		Records	Accounts	Date up to which maintained								
		(i)										
		(ii)										
		(iii)										
		(iv)										
		(v)										
08. 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)										

09. 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) VAT registration certificate
 - (ii) VAT return files and corresponding records
 - (iii) VAT 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.

Seal

Place _____

Signature

(Head of the Audit Team)

Designation”

47. In the said rules, for Form VAT-306 , the following Form shall be substituted, namely:—

“ **FORM VAT-306** ”

NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT

[Refer sub rule (1) of rule 49]

01. Office Address.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td> </tr> </table>	D	D	M	M	Y	Y	Y	Y								
D	D	M	M	Y	Y	Y	Y										
02. TIN	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td><td style="width: 25px; height: 20px;"></td> </tr> </table>																
03. Name and address of the dealer.																	

04. Tax Audit of your business was under taken 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.
05. A copy of the Audit visit report is enclosed herewith for your reference.
06. You are, therefore required to appear in person or through your authorized agent at my office on ----- 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.
07. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 42 of the Orissa Value Added Tax Act, 2004 to the best of my judgment.
(Mark “√”, whichever applicable)
- (a) Books of account maintained under the provisions of Orissa Value added Tax Act, 2004 ;
- (b) Records and documents required to be maintained under the said Act and rules made thereunder claiming exemption/concession of input tax, output tax and input tax credit;
- (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 : ____ / ____ / ____

Assessing Authority

Signature and Seal”

48. In the said rules, for Form VAT-309 , the following Form shall be substituted, namely:—

“ **FORM VAT-309** ”

NOTICE CALLING FOR RETURN FROM A CASUAL DEALER

[Refer sub-rule (1) of rule 52]

01. Office Address

D	D	-	M	M	-	Y	Y	Y	Y

03. Name and address of the dealer

It appears to me that you, being a casual dealer, are liable to pay tax under the Orissa Value Added Tax Act, 2004. You are hereby required to furnish a return in Form VAT 311-A enclosed for the period from ----- to -----, immediately on receipt of this notice.

In the event of your failure to comply with the terms of this notice, I shall proceed to assess you provisionally under rule 52 of the Orissa Value Added Tax Rules, 2005.

Office Seal

Assessing Authority /

Officer in-charge of the Check Post

Place _____

Date _____

Signature and Seal”

49. In the said rules, for Form VAT-312 , the following Form shall be substituted, namely:—

ORDER OF ASSESSMENT
[Refer rule 53]

“ **FORM VAT-312** ”

OFFICE ADDRESS

D	D	M	M	Y	Y	Y	Y

(1) Period of assessment of tax period(s) : From Dt. _____ To Dt. _____

TO

From Dt. _____ To Dt. _____

(2) Name and address of the dealer with TIN/SRIN :

(3) Assessment under section 42/43/44/45 of the Orissa Value AddedTax act, 2004. :

(Score out whichever is not applicable)

(4) (a) Gross Turn Over as per Return during the tax period / periods covered under assessment :

(b) Gross Turn Over as determined by the Assessing Authority :

(5) (a) Taxable Turn Over as per Return during the tax period / periods covered under assessment :

(b) Taxable Turn Over as determined by the Assessing Authority :

(6) (a) ITC claimed as per Return :

(b) ITC allowed in the order :

(7) (a) Output tax admitted as per Return :

(b) Output tax as determined :

(8) (a) Output tax net of ITC as per return :

[(7)(a) – (6)(a)]

(b) Output tax net of ITC as determined :

[(7)(b) – (6)(b)]

(9) Tax paid :

(10) Balance tax due / excess payment if any :

[(8)(b) – (9)]

(11) Interest levied U/s - :

(12) Penalty levied U/s - :

(13) Total Tax, interest and penalty due from the dealer :

[(10)+(11)+(12)]

Assessment order”

50. In the said rules, for Form VAT-314 , the following Form shall be substituted, namely:—

“
FORM VAT-314
”

**NOTICE OF DEMAND IMPOSING PENALTY FOR FAILURE TO MAKE
PAYMENT OF THE UNPAID AMOUNT OF TAX, INTEREST, PENALTY**

[Refer sub-rule(2) of rule 54]

01. Office Address		D	D		M	M		Y	Y	Y	Y
		-			-						
	02	TIN/SRIN									

03. Name and address of the dealer

04. You were served with a notice for payment of tax due on assessment, penalty levied , and / or interest charged, issued in this office letter No. _____ dt. _____. The said notice was served on you on _____.
05. This office records indicate that you have failed to make payment of the sum of Rs. _____ (Rupees _____) covered under the aforesaid notice within the due date.
06. Thus, there has been a delay of _____ months in making a payment and, therefore, a penalty @2% of the unpaid amount of Rs. _____ is now imposed under sub-section (5) of Section 50 of the Act.
07. The penalty now imposed amounts to Rs. _____ (Rupees _____), which you are required to pay within thirty days, from the date of receipt of the notice by you and, produce proof of payment thereof within seven days, from the date of payment.
- 08. In addition to the penalty payable as above you are also required to pay the amount of outstanding tax and/or interest and penalty amounting to Rupees Immediately.**

Seal

Place _____
Date _____

Signature

()
ASSESSING AUTHORITY”.

51. In the said rules, for Form VAT-315 , the following Form shall be substituted, namely:—

REVISED NOTICE OF DEMAND

FORM VAT-315

[Refer sub-rule(4) of rule 54

01. Office Address	D	D	-	M	M	-	Y	Y	Y	Y
	02	TIN/SRIN								

03. Name and address of the dealer

(Score out whichever is not applicable.)

04. You were assessed to a sum of Rs. _____
(Rupees _____) with/without levy of penalty of
Rs. _____ (Rupees _____) under section _____ of
the Orissa Value Added Tax Act, 2004.

05. A penalty of Rs. _____ (Rupees _____) was
levied on you under section _____ of the Orissa Value Added Tax Act, 2004
for _____
_____;

or

You were charged with interest amounting to Rs. _____ (Rupees
_____) under section _____ of the Orissa Value
Added Tax Act, 2004 for _____
for the tax period(s) from _____ to _____ vide
order dated _____.

06. You had preferred appeal/revision against the order of
assessment/penalty/interest before the Additional / Joint / Deputy Commissioner
of Sales Tax, _____; and

The order on appeal/revision has been passed on _____ and as per this order the tax/interest/penalty levied stands reduced/enhanced to Rs. _____ (Rupees _____).
or confirmed at Rs. _____ (Rupees _____).

07. Hence, you are now required to pay the sum of Rs. _____ (Rupees _____) towards tax/penalty/interest within 14 days from the date of receipt of this notice and produce proof of payment thereof within 7 days from the date of such payment.

Office Seal

Assessing Authority

Dated the _____

Signature and Seal

52. In the said rules, for Form VAT-316 , the following Form shall be substituted, namely:—

“ **FORM VAT-316** ”

DEMAND FOR PAYMENT OF TAX FROM THIRD PARTY

[Refer rule 55]

01. Office Address	D	D	-	M	M	-	Y	Y	Y	Y
	02	TIN/SRIN								
03. Name and address of the dealer										

To,

_____ (Name)

_____ (Address)

The afore-mentioned dealer is in arrear of sales tax dues amounting to Rs. _____ (Rupees _____) outstanding for realization. In accordance with the provisions of Section 51 of the Orissa Value Added Tax Act, 2004, I am required to ask you to pay the said amount to the Government Treasury through challan enclosed **or through e-payment** / crossed demand draft made in favour of the **Deputy** / Assistant Commissioner of Sales Tax/Sales Tax Officer, _____ Circle, _____ from the account of the said dealer/the amount you are due to pay to the said dealer or which may become due for payment to the dealer.

This amount should be paid to this office without delay.

Signature
ASSESSING AUTHORITY

Copy to the dealer, M/s. _____ at _____
for favour of information.

Signature
ASSESSING AUTHORITY”.

53. In the said rules, for Form VAT-318 , the following Form shall be substituted, namely:—

REFUND ADJUSTMENT ORDER

[See sub-rule (3) of rule 64]

“ **FORM VAT-318** ”

Part – ‘A’

Book No

Voucher No

D D M M Y Y Y Y
 - -

To,
 The Treasury / Special Treasury / Sub-Treasury Officer,

01. Name of dealer or person, to whom issued. _____

02. TIN/SRIN (In case of dealer registered under the Act)

03. Amount of refund due (in words) (Rupees _____)

04. Date of order quantifying the refund

05. Details of amount deducted on account of any demand outstanding against the applicant.

Amount	Demand with ref. to D.C.R Sl. and Date	Admitted tax for the period.
Rs. P.		

06. Net refundable amount in figure and in words (03-05) Rs. _____
 (Rupees _____)

07. Please debit the amount of Rs. _____ (Rupees _____)

To Head of Account “040-Sales Tax (b) Receipts under the Orissa Value Added Tax (c) Deduct Refund the sum of Rs. _____ “ and credit the amount to the Head of Account “ 040- Sales Tax (b) receipts under Orissa Value Added Tax Act (A) Tax Collection.”

08. A challan duly filled in is enclosed.

Seal of the officer**Signature and Designation of the
Issuing Office**

Date _____

Copy to M/s _____ at _____
for information.**Signature and Designation of the
Issuing Office**

Part- 'B'

(To be returned to the **Joint / Deputy** / Assistant Commissioner of Sales Tax / Sales Tax
Officer)

_____ Sub Treasury/Special Treasury/ Treasury

D	D	-	M	M	-	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

To,

The **Joint / Deputy** / Assistant Commissioner of Sales Tax / Sales Tax Officer,
_____ Range / CircleRef. : Refund Adjustment Vr. No. _____ / Book No. _____
Dated the _____

Sir,

Adjustment of refund of Rs. _____ (Rupees _____)
payable to M/s. _____ is allowed on _____.**Seal of the officer.**

Sub-Treasury / Special Treasury / Treasury Officer

Date _____

_____”.

54. In the said rules, for Form VAT-323 , the following Form shall be substituted, namely:—

“ **FORM VAT - 323** ”

**APPLICATION FOR REFUND TO FOREIGN DIPLOMATIC MISSIONS /
CONSULATES, UNITED NATIONS ORGANISATIONS AND OTHER
INTERNATIONAL BODIES**

[Refer clause (a) of sub-rule (4) of rule 65]

01. Office Address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. **Name of the organization**

03. Address

04. Period to which the claim relates

05. Amount of claim of refund

06. Details of purchases on which refund claimed

Quarter	Bill No./Retail invoice No.	Name and address of the dealer from whom purchased	TIN	Description of goods.	Quantity	Tax exclusive value of the goods	Tax paid
Total							

Place:

Dated the _____

**Authorised Officer
Seal”**

Note : Please enclose copy of the letter of authorisation.

55. In the said rules, for Form VAT-401 , the following Form shall be substituted, namely:—

“ FORM VAT-401

NOTICE FOR PRODUCTION OF ACCOUNTS ETC.

[Refer sub-rule (1) of rule 75]

01. Office address

D	D	-	M	M	-	Y	Y	Y	Y

02	TIN/SRIN										
----	----------	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer

04. You are directed to produce or cause to be produced the following accounts, documents and registers for the tax period (s) from _____ to _____

- (i)
- (ii)
- (iii)
- (iv)
- (v)

or

to furnish the following information relating to the tax period (s) from _____ to _____

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

or

to allow access to the electronic record maintained;

- (a) before the Joint Commissioner / Deputy Commissioner / Assistant Commissioner of Sales Tax / Sales Tax Officer at _____ A.M./P.M. on _____; or
- (b) before him on _____, when the **Joint / Deputy** / Assistant Commissioner of Sales Tax / Sales Tax Officer will visit the place of business; or
- (c) to the **Joint / Deputy** / Assistant Commissioner of Sales Tax / Sales Tax Officer on _____ at _____, where you are keeping the electronic records.

Office Seal
Place _____
Dated the _____

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

Signature and Seal”

56. In the said rules, for Form VAT-402 , the following Form shall be substituted, namely:—

ORIGINAL	WAY BILL [See sub-rule (3) or rule 79] IN TRIPILCATE	FORM VAT-402																									
<p>1. Dealer of Orissa (To whom way bill is issued) NAME <input style="width: 250px;" type="text"/> TIN <input style="width: 100px;" type="text"/></p>																											
<p>2. Consigner of goods</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20%;">NAME</td><td colspan="2"></td></tr> <tr><td>ADDRESS</td><td colspan="2"></td></tr> <tr><td>TIN</td><td colspan="2"></td></tr> </table>			NAME			ADDRESS			TIN																		
NAME																											
ADDRESS																											
TIN																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">3. Place of despatch of goods</td> <td style="width: 33%;">4. State of despatch of goods</td> <td style="width: 33%;">5. Dt. of despatch</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">Dt. ___/___/___</td> </tr> </table>			3. Place of despatch of goods	4. State of despatch of goods	5. Dt. of despatch			Dt. ___/___/___																			
3. Place of despatch of goods	4. State of despatch of goods	5. Dt. of despatch																									
		Dt. ___/___/___																									
<p>6. Name of the entry /exit check gate <input style="width: 500px;" type="text"/></p>																											
<p>7. Consignee of goods</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20%;">NAME</td><td colspan="2"></td></tr> <tr><td>ADDRESS</td><td colspan="2"></td></tr> <tr><td>TIN</td><td></td><td>CST No.</td></tr> </table>			NAME			ADDRESS			TIN		CST No.																
NAME																											
ADDRESS																											
TIN		CST No.																									
<p>8. Consigner despatching goods for [✓ (Tick) Mark in the appropriate box]</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 16.6%;">Delivery to the buyer</td> <td style="width: 16.6%;">After purchase by self / by agent</td> <td style="width: 16.6%;">Branch transfer</td> <td style="width: 16.6%;">Consignment sale</td> <td style="width: 16.6%;">Execution of works contract</td> <td style="width: 16.6%;">Transfer of right to use</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>			Delivery to the buyer	After purchase by self / by agent	Branch transfer	Consignment sale	Execution of works contract	Transfer of right to use																			
Delivery to the buyer	After purchase by self / by agent	Branch transfer	Consignment sale	Execution of works contract	Transfer of right to use																						
<p>9. Invoice / Challan Detail</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 12.5%;">Sl. No.</th> <th style="width: 25%;">Commodity & Code</th> <th style="width: 25%;">Invoice No. & Date</th> <th style="width: 25%;">Quantity</th> <th style="width: 13%;">Value</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>			Sl. No.	Commodity & Code	Invoice No. & Date	Quantity	Value																				
Sl. No.	Commodity & Code	Invoice No. & Date	Quantity	Value																							
<p>10. Vehicle / Carrier Detail - Vehicle Regd. No. <input style="width: 250px;" type="text"/> Driver's Name <input style="width: 150px;" type="text"/> L.R. No. <input style="width: 100px;" type="text"/></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Owner of the Vehicle</td> <td style="width: 50%; text-align: center;">Transporter's Name & Address</td> </tr> <tr> <td style="height: 40px;"></td> <td style="height: 40px;"></td> </tr> </table>			Owner of the Vehicle	Transporter's Name & Address																							
Owner of the Vehicle	Transporter's Name & Address																										
<p>11. Way bill issuing Office</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>		<p>12. Way bill issuing authority (With seal & Signature)</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>																									
<p>13. Signature of the Dealer of Orissa to whom Way bill issued"</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p style="text-align: center;">Seal</p>																											

WAY BILL NO. AAA-

57. In the said rules, for Form VAT-404, the following Form shall be substituted, namely:—

“ **FORM VAT-404** ”

INDEMNITY BOND FOR LOSS OF WAY BILL.

[Refer sub-rule (7) of rule 80]

I, Shri son/daughter/wife of
Shriresiding at.....
P.O. P.S.....Dist.,
Proprietor/Partner/ (Managing) Director/Manager/Principal Officer/ Authorised officer of the
Business known as situated atand
possessing a Tax-payers' Identification number bearing **TIN**
in the State of Orissa under the Orissa Value Added Tax Act, 2004 , do hereby declare that the way
bill form bearing No..... issued to me/us by the Sales Tax Officer / Assistant / **Deputy /**
Joint Commissioner of Sales Tax, Circle/Range, on is lost
/ destroyed / stolen,

- (i) from my custody, before being filled in and signed by me; or
- (ii) from my custody, after being filled in and signed by me, before despatch to the
selling dealer/consignee, namely
- (iii) in transit, after being duly filled in and signed by me and despatched to the selling
dealer/consignee, namely.....

(Strike out whichever is not applicable)

And I, the aforesaid Srido hereby undertake to hold harmless
and to indemnify the Government against any loss arising out of the aforesaid loss of way bill form.

And I bind myself, my heirs, executors, administrators and assignees and each one of the
other person having any share, title or interest in the aforesaid business and his heirs, executors,
administrators and assignee jointly and severally for holding harmless and indemnifying the
Government for any such loss as aforesaid.

Place _____

Signature of the dealer

Date _____

**Designation with relation to the business
Seal”**

58. In the said rules, for Form VAT-407 , the following Form shall be substituted, namely:—

“ **FORM VAT-407** ”

NOTICE LEVYING TAX AND IMPOSING PENALTY

[Refer sub-rule (5) of rule 83]

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Name and address of the owner or person in charge of the goods/ driver of the vehicle.

03. The vehicle bearing registration number _____, while transiting through the State, was intercepted by the Sales Tax Officer at _____ or by the Assistant Sales Tax Officer / Sales Tax Officer / Assistant / Deputy Commissioner of Sales of _____ Circle / checkgate at _____ A.M./P.M. on _____.

04. On such interception, the owner or person in charge of the goods or the driver of the vehicle failed, without reasonable cause, to produce or deliver the transit pass, as the case may be, obtained from the entry checkgate.

05. In the circumstances, there is reason to believe that the goods carried in the said vehicle have been sold inside the state, in contravention of the provisions of sub-section (10) of Section 75 of the Act.

06. You are now directed to show cause on or before _____, why penalty as provided under subsection (11) of Section 75 of the Act amounting Rs _____ (Rupees _____) shall not be imposed.

Office Seal

Taxing Authority

Place _____
Date _____

Signature and Seal”

59. In the said rules, for Form VAT-407-A , the following Form shall be substituted, namely:—

“ **FORM VAT-407-A** ”

**LEVY OF PENALTY AND ASSESSMENT OF TAX
UNDER SUB SECTION 11 OF SECTION 74**
[See sub-rule (5) of rule 83]

01. Office address

D	D	-	M	M	-	Y	Y	Y	Y

02. Name and address of the owner or person in charge of the goods/ driver of the vehicle.

03. The vehicle bearing registration number _____, while transiting through the State, was intercepted by the Assistant Sales Tax Officer / Sales Tax Officer / Assistant / **Deputy** Commissioner of Sales Tax of _____ circle / checkgate at place _____ at _____ A.M./P.M. on dt. _____.

04. On such interception, the owner or person in charge of the goods or the driver of the vehicle failed, without reasonable cause, to produce transit pass obtained from the entry checkgate:

Or,

to deliver the transit pass issued by the entry gate on Dt. _____ for the goods carried on that date.

05. In the circumstances, there is reason to believe that the goods carried in the said vehicle, in contravention of the provisions of sub-section (10) of Section 74 of the Act; were sold inside the state by the owner or person in charge of the vehicle. (*state other reasons, if any*),

- (1)
- (2)
- (3)

For such contravention of the provisions of sub section 10 of Section 74, the owner or person in charge of the goods vehicle is exigible to levy of penalty in addition to tax assessable as per provisions laid down in clause (c) of sub section 11 of Section 74.

Therefore, you are now directed to pay on or before / forthwith tax amounting to Rs..... , and penalty amounting to Rs..... (total amount to Rs.....) failing which the goods / goods vehicle shall be seized and confiscated or the vehicles shall be detained till such amount is paid.

Office Seal

Taxing Authority

Place _____
Date _____

Signature and Seal”

60. In the said rules, for Form VAT-501 , the following Form shall be substituted, namely:—

FORM VAT-501

**FORM OF APPEAL AGAINST ORDER OF ASSESSMENT UNDER SECTION 40,43
OR ASSESSMENT WITH PENALTY UNDER SECTION 42,43,44 OR LEVY OF
PENALTY UNDER SECTION 52 OF THE ORISSA VALUE ADDED TAX ACT,
2004.**

01. Office address		D	D	M	M	Y	Y	Y	Y											
	02	TIN																		
		SRIN																		

03. Name and address of the dealer

The petitioner, Sri/Smt. _____ (status) _____ of the business known as M/s. _____ bearing TIN/SRIN _____, whose principal place of business under the jurisdiction of Sales Tax Officer / Assistant Commissioner/ Deputy Commissioner / Joint Commissioner of Sales Tax _____ Circle / LTU is situated at _____, P.O. _____ Dist _____ sheweth as follows:—

04. Under the Orissa Value Added Tax Act, 2004 , your petitioner's gross turnover and taxable turnover for the tax period(s) from _____ to _____ have been determined at Rs. _____ and Rs. _____ respectively.

05. Under Section 42,43,44 and 52 of the Act, a penalty of Rs. _____ has also been imposed on your petitioner.

06. The order of the Sales Tax Officer/ Assistant Commissioner / Deputy Commissioner / Joint Commissioner of Sales Tax, attached hereto, was received by the petitioner on _____.

07. During the tax period(s) from _____ to _____, your petitioner's gross turnover and taxable turnover under different rates of tax as per the statement attached hereto amounted to Rs. _____ and Rs. _____ respectively.

08. During the said period, your petitioner had no other turnover of Sales and / or purchases, either taxable or exempt from tax.

09. Your petitioner's failure to apply for registration under the Act was not without sufficient causes.

10. Your petitioner, therefore, prays that he may be assessed according to the figures of turnover given under para 07 above.

11. In the circumstances, it is submitted that your petitioner may be declared to be not liable to pay tax under the Act and the order of assessment and penalty annulled; or that the assessment and penalty may be set aside and the **Assessing Authority**, directed to pass a fresh order after such inquiry, as may be directed.

Signature

12. FORM OF VERIFICATION

I, Sri _____, the petitioner named in the above petition, do declare that what is stated in this petition is true to the best of my information and belief, that a sum of Rs. _____ (Rupees _____) being that tax admitted to be due and that Rs. _____ (in words) _____ being twenty percent of the amount in dispute as due, from me have been paid by Treasury Challan/Crossed Demand Draft as per detail given below:

Sl No.	Tax Paid	Tax admitted in the return	Challan No./D.D No. and date
1.			
2.			

Signature

Place _____

(Designation _____ with seal) .”

Date ____/____/____

61. In the said rules, for Form VAT-502 , the following Form shall be substituted, namely:—

“

FORM VAT-502

FORM OF MEMORANDUM OF APPEAL TO THE TRIBUNAL

[Refer sub-rule (1)(a) of rule 93]

01. Office address	<table border="1"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
	D	D		M	M		Y	Y	Y	Y											
		-			-																
	<table border="1"> <tr> <td>02</td><td>TIN/SRIN</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	02	TIN/SRIN																		
02	TIN/SRIN																				

03.	<p>Appellant(s) (Name and full address)</p> <p><i>Versus</i></p> <p>Respondent(s) (Full address)</p>
-----	--

04.	Circle/Range/LTU in which assessment was made	
05.	Tax period(s) for which assessment was made	
06.	Designation of the assessing authority passing the order of assessment/the order of penalty, now appealed against and the date of his order.	
07.	Designation of the appellate authority passing the order in appeal under Section 78 of the Act and the date of his order.	
08.	Date of receipt of the appellate order under Section 78 of the Act by the appellant(s).	

09.	Full address to which notices may be sent to the appellant(s).	
10.	Details of turnover	

As determined by Assessing Authority (1)	As determined by 1st Appellate Authority (2)	As claimed by the appellant (3)
(i) Gross turnover		
(ii) Taxable turnover		
(iii) Tax		
(iv) Penalty		
(v) Interest		

11.	Assessment of tax/penalty/interest in dispute and fee paid thereon.	
-----	---	--

12. GROUNDS OF APPEAL

13. VERIFICATION

I _____ son of _____
(status) _____ of the business known as M/s. _____
at (address) _____, the appellant(s), do hereby declare that what is stated in
the memorandum is true to the best of my knowledge and belief.

Place _____

Signature of the appellant

Date _____

VERIFICATION

I _____ (designation) _____
on behalf of the State Government do hereby declare that what is stated in this memorandum is
true to the best of my knowledge and belief based on official records.

Place _____

Signature

Date _____

Designation”

62. In the said rules, after Form VAT-507, the following Form shall be inserted, namely:—

“ **FORM VAT-507-A** ”

NOTICE ON ADMISSION OF APPLICATION SEEKING ADVANCE RULING

[Refer sub-rule(5) of rule 117-A]

Before the Sales Tax Tribunal, Orissa

Application No. _____ of _____

..... Applicant

Versus

..... Respondent

To

The above named Applicant
(Full address along with TIN / SRIN, if any)

Please take notice that the above application has been listed for hearing by the Tribunal on _____ at _____ A.M. / P.M. at _____ (Place) to decide whether the application seeking Advance Ruling should be admitted or not, and that you should attend the Tribunal on that day personally or through your duly authorized agent. On your failure to do so, the application will be summarily rejected.

Dated _____

By order

Seal

Registrar”

63. In the said rules, after Form VAT-509, the following Forms shall be inserted, namely:—

“ **FORM VAT-509-A** ”

NOTICE OF HEARING

[Refer sub rule (6) of rule 117-A]

Before the Sales Tax Tribunal, Orissa

Application No. _____ of _____

..... Applicant

Versus

..... Respondent

To

The above named Applicant / Respondent
(Full address along with TIN / SRIN, if any)

The above named application seeking Advance Ruling filed and registered by the Tribunal in case No. _____ of _____ stands posted for hearing on _____ at _____ A.M./P.M. at the Office of the Tribunal at _____.

Please take notice that if you do not appear on the above date or any other date to which the hearing may be adjourned either in person or by authorized agent with the relevant records, documents, etc. on which you rely in support of your contention, the application will be disposed of *ex parte*, on merits.

Given under my hand and the seal of the Tribunal.

Dated _____

By order,

Seal

Registrar

FORM VAT-509-B

NOTICE OF HEARING

[Refer sub rule (6) of rule 117-A]

Before the Sales Tax Tribunal, Orissa

Representation / Application No. _____ of _____

..... Applicant

Versus

..... Respondent

To

The above named Applicant / Respondent
(Full address along with TIN / SRIN, if any)

The above application / representation seeking modification of the Advance Ruling issued by the Tribunal in case No. _____ of _____ stands posted for hearing on _____ at _____ A.M./P.M. at the Office of the Tribunal at _____.

Please take notice that if you do not appear on the above date or any other date to which the hearing may be adjourned either in person or by authorized agent with the relevant records, documents, etc. on which you rely in support of your contention, the application will be disposed of *ex parte*, on merits.

Given under my hand and the seal of the Tribunal.

Dated _____

By order,

Seal

Registrar”

64. In the said rules, for Form VAT-602 , the following Form shall be substituted, namely:—

FORM VAT-602

NOTICE FOR PAYMENT OF TAX BY COMPOSITION

[Refer sub-rule (6) of rule 8]

01. OFFICE ADDRESS	<table style="margin: auto;"> <tr> <td style="padding: 0 5px;">D</td><td style="padding: 0 5px;">D</td><td style="padding: 0 5px;">-</td><td style="padding: 0 5px;">M</td><td style="padding: 0 5px;">M</td><td style="padding: 0 5px;">-</td><td style="padding: 0 5px;">Y</td><td style="padding: 0 5px;">Y</td><td style="padding: 0 5px;">Y</td><td style="padding: 0 5px;">Y</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>	D	D	-	M	M	-	Y	Y	Y	Y										
D	D	-	M	M	-	Y	Y	Y	Y												
	<table style="margin: auto;"> <tr> <td style="width: 20px; height: 20px;">02</td><td style="width: 20px; height: 20px;">TIN</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>	02	TIN																		
02	TIN																				
03. NAME AND ADDRESS OF THE DEALER																					

04. Please refer to your application dated ___/___/_____ for payment of tax by composition in lieu of VAT, which has been received in this Office on ___/___/_____.

05. After careful examination of your application, you have been granted permission for payment of tax by way of composition with effect from ___/___/_____.

06. You are now instructed to intimate the name and address of the deducting authorities in respect of the works, you are executing in the form enclosed, within Seven days from the date of receipt of this notice.

07. You are also instructed to surrender your certificate of registration along with TIN assigned, to this office forthwith so that steps will be taken to cancel the same and issue a fresh certificate of registration and assign a SRIN in your favour.

Assessing Authority

Office Seal

Signature and Seal”

Place _____

Date _____

65. In the said rules, for Form VAT-603 , the following Form shall be substituted, namely:—

“ **FORM VAT-603** ”

NOTICE TO THE DEDUCTING AUTHORITY FOR DEDUCTION OF TAX AT SOURCE IN RESPECT WORKS-CONTRACTORS EXERCISING OPTION FOR PAYMENT OF TAX BY WAY OF COMPOSITION IN LIEU OF VAT

[Refer sub-rule (8) of rule 8]

01. OFFICE ADDRESS

D	D	-	M	M	-	Y	Y	Y	Y
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02. NAME AND ADDRESS OF THE DEDUCTING AUTHORITY

03. Please note that _____, proprietor/partner/director/Principal Officer of M/s. _____ at _____ P.O. _____ bearing SRIN

_____ has exercised option for payment of tax by way of composition.

04. The composition money payable is determined at four percentum of sixty percent of the gross value of work, which is being executed by him/them received or receivable, in terms of sub-rule(4)of rule 8 and this composition money is required to be deducted at source under sub-rule (6) of the said rule.

05. You are, therefore, requested to deduct such composition money from the bills/invoice preferred against the execution of the following work in respect of which, you are the deducting authority, at source.

- 1.
- 2.
- 3.

06. The amount of composition money deducted may be credited to Government Treasury or paid by crossed demand draft in favour of the Sales Tax Officer, _____ Circle, drawn on any scheduled bank send along with the certificate of tax deducted at source, in the prescribed form, to the concerned Sales Tax Officer / Assistant / **Deputy** Commissioner of Sales Tax.

07. Please note that these instructions shall be complied with immediate effect

Place. _____

Assessing Authority

Date. _____

Seal

Copy to the dealer M/s. _____ at _____ P.O. _____ Dist. _____ for information.

Place.

Assessing Authority

Date.

Seal'

66. In the said rules, for Form VAT-605, the following Form shall be substituted, namely:—

“ **FORM VAT-605** ”

CERTIFICATE FOR DEDEUCTION OF TAX AT SOURCE

[Refer rule 59]

01. Office address of the issuing authority

D	D	-	M	M	-	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

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

03. Name and address of the dealer

04.	Name, address and status of the Authority making the deduction			
05.	Name and address of the dealer (works contractor from whose bills/Invoices, deduction has been made)			
06.	If the dealer (works contractor) has opted for payment of composition money in lieu of VAT, the Order No. and date and the Sales Tax authority, who has issued the Order for deduction of tax of source.			
07.	Work order/contract number in respect of which, tax is deducted at source.	Work Order/contract No. _____ dt. _____ Gross value of work Rs. _____		
08.	Gross value of the works contract, in respect of which part or full payment is being made _____ the amount of payment made.	FULL	PART	
		Rs. _____		
09.	Gross amount of the Bill/Invoice in respect of which payment is being made including the Bill/Invoice number.	Bill/Invoice No.	Date	Amount
10.	Amount of Sales Tax deducted	Rs.		
11.	Name of the Treasury in which the amount deducted has been deposited			
12.	Treasury challan No./Date	No _____ dt. ___/___/___		
13.	Demand draft number and date, if payment has been made through crossed demand draft.	D.D. No. _____ dt. _____ of _____ branch of _____ Bank		

14.	When consolidated payment is made in respect of the tax deducted at source from more than one works - contractors, the statement showing the name, address, TIN/SRIN of such contractors, gross value of the Invoice, the amount of tax deducted at source to be enclosed	Rs. _____
-----	---	-----------

(Please strike out, whichever is not applicable)

<p>15. DECLARATION</p> <p>Certified that an amount of Rs. _____ (Rupees _____) has been deducted from the bill/invoice of the works-contractor mentioned above in respect of part/full execution of the works contract and has been deposited into the government Treasury or paid through crossed Demand Draft.</p> <p style="text-align: right;">Signature (Deducting Authority) Seal</p> <p>Dated the _____</p>
--

Note :

01. The deducting authority making the deduction shall send a copy of the certificate along with a copy of the Treasury challan / **e-challan** / the crossed Demand Draft to the concerned Sales Tax Officer / Assistant / **Deputy** Commissioner of Sales Tax.
02. The deducting authority making deduction shall send a copy of the certificate to the works contractor, from whose bill / invoice, the deduction has been made.”

67. In the said rules, for Form VAT-608 , the following Form shall be substituted, namely:—

“ **FORM VAT-608** ”

INTIMATION OF SALES TAX CREDIT ADMITTED

[Refer sub-rule (3) of rule 123]

01. Office Address	D	D	-	M	M	-	Y	Y	Y	Y
	02	TIN								

03. Name :
Address :

04. Receipt of your claim towards credit of sales tax paid on goods in stock as on _____ preferred in Form VAT _____ dated _____ is acknowledged.

05. I am to advise you that you are authorized to claim a credit of Rs._____. This sum should be claimed at Box_____VAT return due to be filed not later than_____.

**Deputy / Assistant Commissioner of Sales Tax/
Sales Tax Officer
_____Circle”.**

68. In the said rules, after Form VAT-608, Form VAT 608-A shall be inserted, namely:—

“ **FORM VAT-608-A** ”

INTIMATION OF SALES TAX CREDIT ADMITTED

[Refer sub-rule (4) of rule 11]

01. Office Address	D	D	-	M	M	-	Y	Y	Y	Y
02		TIN								
03. Name :										
Address:										

04. Receipt of your claim towards credit of sales tax paid on goods in stock as on _____ preferred in Form VAT _____ dated _____ is acknowledged.

05. I am to advise you that you are authorized to claim a credit of Rs. _____. This sum should be claimed at Box _____ VAT return due to be filed not later than _____.

Taxing Authority

Office Seal

Signature

Seal”

Note:- Furnish in duplicate

69. In the said rules, after Form VAT-611, the following form shall be inserted, namely:—

“ **FORM VAT-611-A** ”

**APPLICATION FOR ISSUE OF CLEARANCE CERTIFICATE TO A PERSON / DEALER
NOT REGISTERED UNDER THE ORISSA VALUE ADDED TAX ACT**

[Refer sub-rule (1)(b) of rule 129]

<p>01. To</p> <p style="padding-left: 20px;">The Deputy / Assistant Commissioner / Sales Tax Officer of _____ Circle</p>
--

D	D	-	M	M	-	Y	Y	Y	Y

02. (i) Name of the applicant
(In block letter)
- (ii) Name and address of the business concern
- (iii) Status of the applicant with reference to the business concern.
- (iv) Permanent address of the applicant
- (v) Present address of the applicant
- (vi) Whether the applicant is registered under the Sales Tax Act of any other State, the Name, address and Registration Number thereof .
- (vii) Purpose for which clearance certificate is required.
- (viii) Whether clearance certificate was issued earlier, the details thereof.
- (ix) Whether the applicant was earlier assessed to tax under the OVAT Act or OST Act and if yes, arrear of tax, interest or penalty if any outstanding on the date of application.
- (x) Arrear of Tax/ Interest/ penalty, if any outstanding on applicant in other states where the applicant has business.
- (xi) Whether the applicant was registered earlier and whether the Registration Certificate has been cancelled, the reason(s) for which Registration Certificate was cancelled and the date of cancellation.
- (xii) Whether the applicant is carrying on any business in Orissa on the date of application and if so, total turnover till date.

03. VERIFICATION

I _____ son/daughter/wife of _____
(status) _____ of M/s. _____ at _____
do hereby declare that the information furnished above are true and correct to the best
of my knowledge and belief.

Place _____

Signature

Date _____

(Status)

Seal”

70. In the said rules, for Form VAT-612, the following Form shall be substituted, namely:—

“ **FORM VAT-612** ”

<p>CLEARANCE CERTIFICATE [Refer sub-rule (2) of rule 129]</p>	
<p>This is to certify that Sri/Smt. _____ son/daughter/wife of _____ (status) _____ of M/s. _____ bearing TIN/SRIN _____</p>	
<p>(i) is in arrear of tax/interest/penalty amounting to Rs. _____ (Rupees _____) for the period from _____ to _____ which is covered under stay;</p>	
<p>Or</p>	
<p>(ii) is not in arrear of tax/interest/penalty and has filed return up to the tax period ending on _____.</p>	
<p>This certificate is valid till the 31st March, _____.</p>	
<p>Seal Place _____ Date _____</p>	<p>Assessing Authority _____ Circle Seal”</p>

71. In the said rules, for Form VAT-612, the Form VAT-612-A shall be inserted, namely:—

“ **FORM VAT-612-A** ”

CLEARANCE CERTIFICATE [Refer sub-rule (2)(b) of rule 129]	
<p>This is to certify that Sri/Smt. _____ son/daughter/wife of _____ (status) _____ of M/s. _____ is not in arrear of any tax / interest / penalty / has no liability to pay tax under the Orissa Value Added Tax Act, 2005.</p> <p>This certificate is valid till the 31st March, _____.</p>	
Office Seal	Assessing Authority _____ Circle
Place _____	Signature
Date _____	Seal”

72. In the said rules, for Form VAT-613, the following Form shall be substituted, namely:—

“ **FORM VAT-613** ”

NOTICE INTIMATING THE PREVAILING MARKET PRICE

[Refer sub-rule (1) of rule 130]

01. Office Address

D	D	-	M	M	-	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

02	TIN/SRIN																		
----	----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer

04. I have reason to believe that the following goods being carried in vehicle bearing registration number _____ / in stock for sale, the value of which as stated by you mentioned in the purchase bill/invoice produced, and as indicated below

Description of goods	Quantity	Value disclosed
(i)		
(ii)		
(iii)		
(iv)		
(v)		

are found to be grossly under valued.

05. The prevailing market price of such goods is as follows:—

Description of goods	Quantity	Value at prevailing market price
(i)		
(ii)		
(iii)		
(iv)		

06. The quantity, prevailing market price, rate of tax applicable and tax payable at such prevailing market price of the goods referred to above are as follows:—

Sl.No.	Description of goods	Quantity	Value at prevailing market price	Rate of tax applicable	Tax payable
I.					
II.					
III.					
IV.					
V.					
	Total:				

07. You are therefore directed to pay tax amounting to Rs._____ (Rupees_____) on the above mentioned goods at the prevailing market price as indicated at serial 05, within seven days from the date of receipt of the notice, failing which, proceeding will be initiated for purchase of the said goods under sub-section (3) of Section 101 of the Orissa Value Added Tax Act, 2004.

Taxing Authority

Office Seal

Circle / Check gate_____

Signature and Seal”

Place_____

Date_____

73. In the said rules, for Form VAT-614, the following Form shall be substituted, namely:—

“ FORM VAT-614

NOTICE FOR PURCHASE OF GOODS

[Refer sub-rule (3) of rule 130]

01. Office Address	<table style="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 0 5px;">D</td><td style="padding: 0 5px;">D</td><td style="padding: 0 5px;">-</td><td style="padding: 0 5px;">M</td><td style="padding: 0 5px;">M</td><td style="padding: 0 5px;">-</td><td style="padding: 0 5px;">Y</td><td style="padding: 0 5px;">Y</td><td style="padding: 0 5px;">Y</td><td style="padding: 0 5px;">Y</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>	D	D	-	M	M	-	Y	Y	Y	Y										
D	D	-	M	M	-	Y	Y	Y	Y												
	<table border="1" style="border-collapse: collapse; margin: auto;"> <tr> <td style="width: 20px; height: 20px;">02</td> <td style="width: 20px; height: 20px;">TIN</td> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table>	02	TIN																		
02	TIN																				

03. Name and address of the dealer/owner of the goods/Person in charge of goods

04. Please take notice that you were directed to pay an amount of Rs. _____ (Rupees _____) towards tax on the following goods for quantity, prevailing market value, rate of tax and tax payable mentioned against each vide this office order communicated in letter No. _____ dt. - _____.

Sl.No.	Description of goods	Quantity	Value at the prevailing market price	Rate of tax applicable	Tax payable
(i)					
(ii)					
(iii)					
(iv)					
(v)					
	Total:				

05. Despite due service of the notice referred to above, you have failed to make payment of the tax assessed at the prevailing market price of such goods or produce evidence that the prevailing market Price fixed for such goods is not correct within the date specified in the said notice.

(Strike out whichever is not applicable)

06. It is now ordered that the goods as mentioned above shall be purchased by the department in accordance with the provisions of sub-section (3) of Section 101 of the Orissa Value Added Tax Act, 2004.

07. You are directed to hand over the said goods to the undersigned within 24 hours of the service of this notice.

08. If you are aggrieved with this order, you may file application for revision of the said order, within 30 days from the date of its receipt by you.

Taxing Authority

Office Seal

Circle / Check gate _____

Place _____

Date _____

Signature and Seal”

74. In the said rules, after Form VAT-615, the following Form VAT-616 shall be inserted, namely:—

“ **FORM VAT-616** ”

CERTIFICATE TO BE ISSUED BY THE PROPRIETOR / AUTHORIZED OFFICER OF THE UNIT LOCATED IN AN SEZ / STP / EHTP OR AN EOU TO THE SELLING DEALER ON PURCHASE OF GOODS

[See Rule 6(c) and (d)]

I, Sri , Designation / status of M/s (Name of the unit) do hereby certify that our unit is located in SEZ / STP / EHTP (Name of the SEZ / STP / EHTP) or is an EOU (*strike out whichever is not applicable*) bearing certificate No. dt. issued by and is valid till dt.

I, further certify that the goods purchased from M/s , TIN as per the details furnished in the Schedule below are for use as capital goods in terms of clause (8) of Section 2 of the Orissa Value Added Tax Act or for use in the manufacturing of goods by us.

Signature of the dealer
Designation / Status

Place _____

Date _____

Seal

SCHEDULE

Sl. No.	Tax invoice No.	Date	Name of the goods	Quantity	Value
1.					
2.					
3.					

Place _____

Date _____

Signature of the Dealer
Designation / Status

Seal”

[No.44229-CTA-45/2009-F]

By order of Governor

S.ROUT

Under-Secretary to Government