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FINANCE DEPARTMENT

NOTIFICATION

The 30th June, 2012

S.R.O. No.326/2012— Whereas, the draft of certain rules further to amend the Odisha Entry Tax Rules, 1999, were published as required by sub-section (1) of Section 37 of the Orissa Entry Tax Act, 1999, (Odisha Act 11 of 1999), in the Extraordinary issue No.439 of the *Odisha Gazette*, dated the 20th March, 2012 under the notification of the Government of Odisha in the Finance Department No.10152-FIN-CT1-TAX-0030-2012, dated the 20th March, 2012 bearing S.R.O.No.94/2012, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of a period of fifteen days from the date of publication of the said notification;

And whereas, no objection or suggestion has been received by the Government;

Now, therefore, in pursuance of Section 37 of the said Act, the State Government do hereby make the following rules further to amend the Odisha Entry Tax Rules, 1999, namely:—

1. (1) These rules may be called the Odisha Entry Tax (Amendment) Rules, 2012.
(2) They shall come into force on the date of their publication in the *Odisha Gazette*.
2. In the Odisha Entry Tax Rules, 1999 (hereinafter referred to as the said rules), in rule 10, in sub-rule (3), after clause (a) and the proviso thereto, the following new clauses shall be inserted, namely:—

“(aa) Any payment into the Treasury shall be accompanied by a challan in Form E-38.

(aaa) The challans shall be filed up in quadruplicate and one part of the challan shall be retained in the Treasury, one part of the challan shall be sent by the Treasury to the Deputy Commissioner or the Assistant Commissioner or the Sales Tax Officer as the case may be, and the other two parts shall be returned to the dealer, as a proof of payment.”

3. In the said rules, after rule 23B, the following rule shall be inserted, namely:—

“23C – Advance Ruling on 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;

(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 authorized 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 _____
Date ____/____/____/
Address

Signature
Full Name
Status

(3) The Registrar of the Tribunal shall maintain a separate register for application filed under section 17-A.

(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 the manner and form as prescribed in rule 117-A of the Odisha Value Added Tax Rules, 2005.

- (6) On admission of application seeking advance ruling, notice fixing the date for hearing shall be issued which shall be served in the manner and form as prescribed in rule 117-A of the Odisha Value Added Tax Rules, 2005.
 - (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 pronounced by it under sub-section (4) as void ab initio under sub-section (10) or application / representation for modification of any advance ruling under sub-section (11) of Section 17-A, the Tribunal shall hear the parties by issuing notice in the manner and form as prescribed in rule 117-A of the Odisha Value Added Tax Rules, 2005.
 - (9) After hearing the parties under sub-rule (8), the Tribunal shall pass orders under sub-section (10) or sub-section (11) of Section 17-A.
 - (10) Copies of order passed under Section 17-A shall be supplied to the Commissioner as well as to the other party to the advance ruling in the manner and form as prescribed in rule 117-A of the Odisha Value Added Tax Rules, 2005.”
- 4.** In the said rules, in rule 24, for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:—
- “(1) Every revision petition under sub-section (2) of Section 19 to the High Court shall be in the form of a memorandum of appeal precisely stating therein the substantial question of law involved and the petition shall be accompanied by the original order or a certified copy of the order of the Tribunal against which the petition for revision is filed, the copy of the assessment order, the order of the first appellate authority against which the second appeal was filed and an affidavit.
 - (2) The petition shall also be accompanied by a fee of rupees one hundred in case of revision petition filed by a dealer or person.”

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

“FORM E-38

(To be printed in quadruplicate)
(Refer sub-rule (3(aa)) of rule 10)

CHALLAN FORM

D	D		M	M		Y	Y	Y	Y
		-			-				

SCROLL No. _____

(To be allotted by Bank)

CHALLAN No.-

Treasury

Bank

(0042 – Entry Tax)

By whom tendered _____

Name and address of the dealer _____

TIN/SRIN																			
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Periods to which payment relates

	D	D		M	M		Y	Y	Y	Y		D	D		M	M		Y	Y	Y	Y
From			-			-					To			-			-				

- (i) Admitted tax Rs.....
- (ii) Demanded tax Rs.....
- (iii) Interest Rs.....
- (iv) Penalty Rs.....
- (v) Others (pl. indicate) Rs.....
- (vi) Total (i) + (v) Rs.....

(in words)

Signature of the Depositor

FOR OFFICIAL USE

1. Received payment of Rs.
(in words)
2. Date of entry

Treasurer / Accountant

Treasury Officer /
Agent or Manager”

6. In the said rules, Form E-10 shall be omitted.

[No.24525- FIN-CT1-TAX-0030-2012/F.]
By Order of the Governor

S. ROUT
Under-Secretary to Government