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## FINANCE DEPARTMENT

### NOTIFICATION

The 1st May, 2013

**S.R.O. No. 297/2013** — In exercise of the powers conferred by Section 94 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following rules further to amend the Odisha Value Added Tax Rules, 2005, namely:—

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

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

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

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

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

(2) Any person, not being liable to pay tax under section 10 of the Act who intends to establish a business for manufacturing of goods of value exceeding Rupees one lakh for sale, or to carry on business in respect of goods of value exceeding Rupees three lakhs during a period of twelve consecutive months,

shall make an application electronically in Form VAT-101 to the registering authority under whose jurisdiction the place of business is situated, for registration under sub-section(1) of Section 26 of the Act and shall submit the duly signed hard copy of the said form and produce required documents in original before the registering authority within seven working days from the date of making the application.

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

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

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

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

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

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

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

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

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

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

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

and the said form shall be duly filled in, signed individually by the aforesaid person(s), as applicable, and verified in the manner specified in the form:

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

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

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

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

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

(any one of the following)

- (i) Voter identity card;
- (ii) Passport;
- (iii) Driving license;
- (iv) Aadhaar Number/ NPR (National Population Register) Number;
- (v) Holding tax payment receipt for current /previous year;
- (vi) Last paid electricity bill in the name of applicant or parents or spouse;
- (vii) Last paid telephone bill in the name of applicant or parents or spouse;
- (viii) any other documents as may be notified by the Commissioner from time to time;

**In support of proof of place of business ; (any one of the following)**

- (i) Holding tax payment receipt for current /previous year;
- (ii) Record of Right;
- (iii) Agreement or lease deed duly executed in case of rented premises;

(iv) Certificate issued by the local authority in respect of shops and Establishment;

**In support of proof of constitution of business:—**

For company—

(i) Certificate of incorporation issued by Registrar of Companies;

(ii) Memorandum of Association and Article of Association;

For Partnership Firms including Limited Liability Partnership Firms-

(i) Partnership deed;

For other concerns—

(i) Any document in support of their constitution/ incorporation/ registration;

**Other documents—**

(i) Authorisation, if any, in Original-Company/Board Resolution etc;

(ii) Copy of VAT/ CST Registration certificate of other States (if the dealer is registered in other States or having a place of business in other States);

(iii) Copy of license/ Registration Certificates;

(iv) Proof of payment of processing fee;

**Explanation:** The dealer is required to furnish receipt from the Government Treasury or e-challan or a crossed demand draft drawn on any Scheduled Bank or banker's cheque issued by a Scheduled Bank in favour of Deputy/Assistant Commissioner of Sales Tax /Sales Tax Officer of the Circle/Assessment Unit as the case may be, in support of proof of payment of processing fee." and

(iii) sub- rule (11) shall be substituted by the following sub- rule, namely:—

“(11) Notwithstanding anything provided in these rules, it shall be mandatory for the dealers other than entities not to be assigned with PAN under Income Tax Act, to produce the PAN card issued in his favour for new registration and the dealers already registered under the Act, other than entities not to be assigned with PAN under Income TAX Act, shall produce the same within four months from the date of effect of this sub-rule to the concerned registering authority.”

3. In the said rules, in rule 16, sub-rules (2) and (3) shall be substituted by the following sub-rules, namely:—

- “(2) A dealer shall make an application electronically in Form VAT-101 to the Commissioner for registration under sub-rule(1) and shall submit the duly signed hard copy of the said form along with required enclosure(s) within seven working days from the date of making the application;
- (3) (i) On submission of the signed copy of the application form and production of the documents as specified in rule 15 the Commissioner may, by order, under sub- rule(1), direct the dealer to be registered in the Circle as specified in that order;
- (ii) If the Circle Authority of the Circle where the dealer is directed to be registered feels necessary , he, for reasons to be recorded in writing, may conduct or cause to be conducted such enquiry to be completed within ninety days from the date of grant of certificate of registration. On the basis of such enquiry the registering authority may allow the certificate of registration to continue or shall, after giving a reasonable opportunity of being heard, cancel certificate of registration with effect from the date specified in that order.”

4. In the said rules, in rule 18, sub-rule (1), shall be substituted by the following sub-rule, namely:—

- “(1) (i) The dealer applying for registration or the person authorised by him shall appear before the registering authority within seven working days from the date of application and provide all the documents in support of his application.
- (ii) On submission of the signed copy of the application form and production of the documents as specified in rule 15 or as may have been required, the registering authority shall register the dealer and issue him a certificate of registration ordinarily within 15 days and maximum within 30 days from the date of application.

**Explanation:** For the purpose of this sub-rule, date of application shall be the date on which the dealer has submitted the signed copy of the application form and has produced all the documents as specified in rule-15.

- (iii) Where the registering authority feels necessary, he, for reasons to be recorded in writing, may conduct or cause to be conducted such enquiry to be completed within ninety days from the date of grant of certificate of registration. On basis of such enquiry the registering authority may allow the certificate of registration to continue or shall, after giving a

reasonable opportunity of being heard, cancel certificate of registration with effect from the date specified in that order.

5. In the said rules, in rule 24,

(i) sub-rule (2) shall be omitted;

(ii) in sub-rule(3),the words , figure and bracket “and sub-rule(2)” , shall be omitted;

(iii) in sub-rule(4), the words , figure and bracket “or (2)”, shall be omitted.

6. In the said rules, in rule 25, the word , figure and bracket “or (2)”, shall be omitted.

7. In the said rules, in rule 26, in sub-rule(1), the word and figure “or (2)”, shall be omitted.

8. In the said rules, in rule 29,

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

“ (1) Where a registered dealer effects or comes to know of any change as specified in sub-section (1) of Section 32, he shall, within fourteen days, from the date of occurrence of the change, make an application electronically in Form VAT-108 to the registering authority for amendment of the certificate of registration:

Provided that where any dealer sells or disposes of his business or the place of business, or any part thereof or discontinues his business, or effects change of name, style or nature of business, or change of place of business (excluding principal place of business) or warehouse, or opening of a new place of business, or any addition or deletion in the class or classes of goods dealt in or manufactured, such amendment shall be done electronically on the basis of the application.

(2) Where, there is reconstitution of the partnership, in case of a partnership firm, and as a result of such reconstitution, the business- entity remains unchanged, the dealer shall submit the duly signed hard copy of the application under sub-rule(1) with a copy of the deed of the reconstitution of the partnership in original before the registering authority within seven working days from the date of making the application:

Provided that where there is reconstitution of the partnership, in case of a partnership firm, by admitting new partners, the amendment of the

certificate of registration shall be subject to the provisions of clause (c) of sub-rule(9) of rule 15 and rule 18”.

(ii) sub-rule (3) shall be omitted.

(iii) sub-rules(4), (5), (6) and (7) shall be substituted by the following sub-rules, namely:—

“(4) Where a certificate of registration is amended, a fresh certificate of registration with updated data shall be made available in the designated portal.

(5) Where a fresh certificate of registration consequent upon amendment under sub-rule (4) is updated, the changes, in respect of which, the amendment has been effected with date, shall be made available in the designated portal.

(6) Where a dealer intends to change his principal place of business, he shall make an application electronically in Form VAT-108, with full particulars of change in address and the reasons for such change. The dealer shall submit the duly signed hard copy of the application along with required documents in original before the registering authority within seven working days from the date of making the application.

Provided that where a dealer intends to change his principal place of business from the jurisdiction of one registering authority to the jurisdiction of another registering authority, he shall make an application electronically in Form VAT-108, with full particulars of change in address and the reasons for such change, to the registering authority, under whose jurisdiction, he is registered. The registering authority, upon receipt of an application, shall send the registration record of the dealer to his counterpart within seven working days, to whose jurisdiction the principal place of business has been shifted or changed and the dealer shall submit the duly signed hard copy of the application form and produce required documents in original before the registering authority to whose jurisdiction the principal place of business has been shifted or changed.

(7)The registering authority, on receipt of duly signed hard copy of the application form and required documents in original from the dealer, shall amend the registration certificate”.

(iv) sub-rule(8) shall be omitted;

(v) in sub-rule(9), after the words and coma“ he is registered,” the word “electronically” shall be inserted.

(vi) after sub-rule(9), the following sub-rules shall be inserted, namely:—

“(10) Where changes in the basic status of dealer referred to under sub-section (6) of Section 32 occur, an application shall be made electronically for fresh registration.

(11) Notwithstanding the provisions regarding grant of amendment of certificate of registration in sub-rules (1),(2),(3),(4),(5),(6) and (7), any change in the procedure may be made from such date in such manner and subject to such conditions and restrictions as the Commissioner may by notification specify.”

**9.** In the said rules, in rule 60, after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(4) Notwithstanding the provisions regarding grant of certificate of no deduction/ deduction of tax at source in sub-rule (1),(2) and (3), the application in Part-I and the certificate in Part-II of Form VAT-606 may be made electronically from such date in such manner and subject to such conditions and restrictions as the Commissioner may by notification specify .”

**10.** In the said rules, in rule 64, sub-rule (3) shall be substituted by the following sub-rule, namely:—

“(3) The refund adjustment voucher and the refund payment voucher shall be generated electronically for record only and payment/ adjustment instruction shall be sent to D.T. &I. (O) system through secure electronic mode.”

**11.** In the said rules, in rule 65,

(a) in sub-rule (1),

(i) in clause (a), for the words “in Form VAT-320” the words “through electronic mode only” shall be substituted;

(ii) in clause (f), for the words “in writing in Form VAT-321” the word “electronically” shall be substituted;

(iii) clause (k), shall be substituted by the following clause, namely:—

“(k) subject to the provision of clause (g) of sub-section (1) of Section 58, the bank guarantee furnished at the time of sanction of provisional refund shall be released , by order, and the release order shall be sent to the respective dealer through electronic mode. The bank guarantee furnished at the time of provisional



refund shall be handed over to the dealer on receipt of acknowledgement.”;

(iv) in clause (l), after the words and figure “ in Form VAT-312”, the words “ through electronic mode” shall be inserted;

(b) in sub-rule (2), in clause (a), for the words “in Form VAT-320”, the words “ through electronic mode only “shall be substituted;

(c) in sub-rule (3), in clause (a), for the words “in Form VAT-320”, the words “ through electronic mode only “shall be substituted;

(d) in sub-rule (4),

(i) in clause (a), for the words and figure “application in Form VAT-323 signed and verified by an Authorised Officer”, the words “an Authorised Officer through electronic mode only” shall be substituted; and

(ii) after clause (b) , the following clause shall be inserted, namely:—

“(c) Notwithstanding anything contained in clause (a) and (b) of this sub-rule, all the applications for claim of refund arising out of clause (a) of sub-section (2) of Section 58 shall be made electronically to a circle from such date and in such manner and subject to such conditions and restrictions as the Commissioner may specify by notification.”

**12.** In the said rules, in rule 66,

(1) in sub-rule (1), for the words and figure “in Form VAT-324” the words “through electronic mode only” shall be substituted; and

(2) in sub-rule (3), for the words and figure “in Form VAT-324” the words “through electronic mode” shall be substituted;

**13.** In the said rules, in rule 125,

(i) clause (iii) shall be omitted;

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

“(v) (a) On an application of amendment of : Rupees Nil  
Certificate of registration

(b) On an application of cancellation of : Rupees fifty  
Certificate of registration.”

**14.** In the said rules, in rule 129, after sub-rule(2), the following sub-rule shall be inserted, namely:—

“(2-a) Notwithstanding the provisions regarding issue of clearance certificate to registered dealers in sub-rules (1) and (2), the application in Form VAT-611 and issue of clearance certificate in Form VAT-612 may be made electronically from such date in such manner and subject to such conditions and restrictions as the Commissioner may specify through notification.”

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By Order of the Governor

S.ROUT

Under-Secretary to Government