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## FINANCE DEPARTMENT

### NOTIFICATION

The 3rd March, 2014

**S.R.O. No. 92/2014**— 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, 2014.

(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 64, in sub-rule (3), after the words, “secure electronic mode”, the words, “in Form VAT -318A” shall be inserted.

3. In the said rules, in rule 65,

(i) in sub-rule (1),

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

(b) in clause (k), after the words “through electronic mode” the words “in Form VAT-322A” shall be inserted;

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

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

(iv) in sub-rule (4), in clause (a), for the words “an Authorised Officer through electronic mode only”, the words “an Authorised Officer through electronic mode in Form VAT-323A” shall be substituted.

4. In the said rules, in rule 66, in sub-rule (1), for the words “through electronic mode only”, the words “through electronic mode in Form VAT-320A” shall be substituted.

5. In the said rules, for “Form VAT-318 “ and “Form VAT-319”, the following Form shall be substituted, namely:—

“ FORM VAT-318 A

REFUND PAYMENT/ADJUSTMENT ORDER

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

Office Address:

Date:

Dear -----,

We are happy to intimate you that your application for Refund bearing No. -----Dated ----- has been approved vide Assessment / Appeal / Revision / Rectification / Court Order No. ----- Dated ----- and the details of the refund order are given below.

1. Name of the Dealer : -----
2. TIN/SRIN : -----
3. Act under which refund is granted : -----
4. Total refund amount : Rs.-----  
( in figure and in words) : Rupees-----
5. Bank Account number : -----
6. Bank name & Branch : -----
7. IFSC code : -----
8. Mode of refund :

| Total Amount to be Refunded (Tax/interest/ penalty/ security) | PCR Number / Date showing collection of amount now being refunded | Cash Refund Amount (Amount in Rupees) | Adjustment Amount (Amount in Rupees) | Act under which the arrear to be adjusted | DCR No. / Date |
|---|---|---------------------------------------|--------------------------------------|---|----------------|
|   |   |                                       |                                      |   |                |

The amount will be credited to your bank account through ECS in next 48 hours through the Directorate of the Treasuries & Inspection. In case of any difficulties, please contact our toll free numbers or the concerned circle office.

Authorised Officer

Note:

1. This order is for reference only.
2. This document is generated from the system and hence, no seal and signature is required.”

6. In the said rules, for "Form VAT-320" and "Form VAT-324", the following Form shall be substituted, namely:—

" FORM VAT-320A "

### APPLICATION FOR REFUND OF ITC CARRIED FORWARDED FOR ADJUSTMENT/REFUND OF TAX

[ See rule 65(1)(a), rule 65(2)(a), rule 65(3)(a) and rule 66(1) ]

1. Office Address: Date:
  
2. TIN:
  
3. Name of the Dealer:
  
4. Address of Dealer:
  
5. Refund for :            @Export    @ Input Tax Credit
  
6. Tax Period:            From \_\_\_\_\_            To \_\_\_\_\_
  
7. Value of goods exported out of territory of India (for Export refund only):
  
8. Amount of  
input tax credit carried forward :
  
- OR
- input tax due for refund as a result of export out of territory of India:
  
9. Amount of refund claimed:
  
10. Evidence to support claimed refund. (Documents to be enclosed):

11. 

|  |
|--|
| The basis (for export refund)/reason (for ITC refund) the refund has been claimed: |
|--|

12. If refund against the bank guarantee then please fill the below details(optional only in case of refund against export)

|                                       |
|---------------------------------------|
| Guarantee Type: Bond/NSC/Draft/Others |
|---------------------------------------|

|                    |
|--------------------|
| Branch/Place name: |
|--------------------|

|   |
|---|
| IFSC Code (applicable for bank related guarantee) : |
|---|

|                    |       |
|--------------------|-------|
| Guaranteed Amount: | Date: |
|--------------------|-------|

(The physical copy of guarantee details needs to be submitted at concerned circle; otherwise the refund claimed will not be considered)

13. Bank details in which the refund claimed will be credited (if approved only)

|            |
|------------|
| Bank Name: |
|------------|

|   |
|---|
| A/C Holder Name (to which the amount will be credited): |
|---|

|         |            |
|---------|------------|
| A/C No: | IFSC Code: |
|---------|------------|

(The Bank details is mandatory otherwise the refund may not be approved)

14. Declaration:

|   |
|---|
| I, Sri _____ status _____ of<br>M/S _____ at _____<br>bearing TIN _____ do hereby declare that the information given above are true and correct to the best of my knowledge and belief. I also further declare that the amount of refund claimed above has been paid by me and that the amount or any part thereof has not been realized by me by way of tax or otherwise from any person or persons. |
|---|

Place \_\_\_\_\_

Signature

Date \_\_\_\_\_

(Status)

Seal"

7. In the said rules, "Form VAT-321" shall be deleted.

8. In the said rules, for "Form VAT-322" the following Form shall be substituted, namely:—

"FORM VAT-322A"

**ORDER OF RELEASE OF BANK GUARANTEE**

[ See clause (k) of sub-rule(1) of rule 65]

|                                    |   |    |     |   |   |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|------------------------------------|---|----|-----|---|---|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 01. Office Address                 | D D      M M      Y Y Y Y<br><table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>   |    |     | - |   |  | - |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                    |   | -  |     |   | - |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 03. Name and address of the dealer | <table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">02</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">TIN</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> | 02 | TIN |   |   |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 02                                 | TIN   |    |     |   |   |  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

04. you had furnished Bank guarantee for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ )  
on \_\_\_\_\_ branch of \_\_\_\_\_ Bank.
05. The above mentioned Bank guarantee was furnished for provisional sanction of refund as claimed under sub-section (1) of Section 59 of the Odisha Value Added Tax Act, 2004, pending audit and final determination of refund due.
06. Now the tax audit conducted, reports that the amount of refund claimed and provisionally sanctioned in your favour is due as per the records and accounts produced before audit

or

The assessment made as a result of the finding of the audit and orders dt. \_\_\_\_\_ passed thereof has determined that the refund claimed and provisionally sanctioned in your favour is due and admissible as per the records and accounts produced by you.

or

The excess claim of refund provisionally sanctioned in your favour as determined in the order of assessment dt. \_\_\_\_\_ passed after examination of the records and accounts has been paid by you through challan No. \_\_\_\_\_ dt. \_\_\_\_\_ / crossed Demand Draft No. \_\_\_\_\_ dt. \_\_\_\_\_ drawn on \_\_\_\_\_ branch of \_\_\_\_\_ Bank  
( Strike out, whichever is not applicable ).

07. Accordingly, the Bank Guarantee furnished by you bearing No. \_\_\_\_\_ dt. \_\_\_\_\_ for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ ) of branch of \_\_\_\_\_ Bank is released.
08. You may take appropriate steps to encash the Bank guarantee as referred to above.

Place \_\_\_\_\_

SALES TAX OFFICER/

ASSISTANT COMMISSIONER OF SALES TAX/

Date -----

DEPUTY COMMISSIONER OF SALES TAX "

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

Form VAT-323A

**“ APPLICATION FOR REFUND TO FOREIGN DIPLOMATIC MISSION/  
CONSULATE IN INDIA, UNITED NATIONS ORGANISATIONS AND  
OTHER INTERNATIONAL BODY**

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

|   |  |   |   |   |   |   |   |   |   |   |   |
|---|--|---|---|---|---|---|---|---|---|---|---|
| 01. Office Address                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25px; text-align: center;">D</td> <td style="width: 25px; text-align: center;">D</td> <td style="width: 25px; text-align: center;">-</td> <td style="width: 25px; text-align: center;">M</td> <td style="width: 25px; text-align: center;">M</td> <td style="width: 25px; text-align: center;">-</td> <td style="width: 25px; text-align: center;">Y</td> <td style="width: 25px; text-align: center;">Y</td> <td style="width: 25px; text-align: center;">Y</td> <td style="width: 25px; text-align: center;">Y</td> </tr> </table> | D | D | - | M | M | - | Y | Y | Y | Y |
| D   | D  | - | M | M | - | Y | Y | Y | Y |   |   |
| 02. Name of the United Nations organization |  |   |   |   |   |   |   |   |   |   |   |
| 03. Address                                 | E mail ID _____  |   |   |   |   |   |   |   |   |   |   |
| 04. Period to which the claim relates       |  |   |   |   |   |   |   |   |   |   |   |
| 05. Amount of claim of tax                  |  |   |   |   |   |   |   |   |   |   |   |

| 06. Details of purchase on which refund claimed |                                       |   |     |                         |          |   |             |
|---|---------------------------------------|---|-----|-------------------------|----------|---|-------------|
| Quarter   | Bill No./<br>Retail<br>Invoice<br>No. | Name and address of<br>the dealer from whom<br>purchased. | TIN | Description<br>of goods | Quantity | Tax<br>exclusive<br>value of<br>the goods | Tax<br>paid |
|   |                                       |   |     |                         |          |   |             |
| Total   |                                       |   |     |                         |          |   |             |

|  |            |
|--|------------|
| 07. Bank details in which the refund claimed will be credited (if approved only) |            |
| Bank Name:   |            |
| A/C Holder Name (to which the amount will be credited):                          |            |
| A/C No:  | IFSC Code: |

(The Bank details is mandatory otherwise the refund may not be approved)

Place -----

Date -----

Signature of authorized officer  
Seal"

[ No. 5996/FIN-CT 1-TAX-0001/2013/F.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government