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## FINANCE DEPARTMENT

### NOTIFICATION

The 28th June, 2016

**S.R.O. No.244/2016**— 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 ( 2nd Amendment) Rules, 2016.

(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) for sub-rule (1), sub-rule (2) and sub-rule (3), the following sub-rules shall be substituted, 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 and upload scanned copies of self-attested requisite documents along with the application form to the registering authority under whose jurisdiction the place of business is situated.

(2) Any person, not being liable to pay tax under Section 10 of the Act shall make an application electronically in Form VAT-101 and upload scanned copies of self-attested requisite documents along with the application form to the registering authority under whose jurisdiction the place of business is situated, for voluntary registration under sub-section (1) of Section 26 of the Act .

(3) Every dealer, who has more than one place of business within the State and 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 and upload scanned copies of self-attested requisite documents along with

the application form to the registering authority under whose jurisdiction the principal place of business is situated.”

(ii) for sub-rule(9), the following sub-rules shall be substituted, 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-101A.

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

(c) in respect of the personal details of the proprietor, managing partner, managing director, authorized officer or karta of the business in Form VAT-101C affixing thereto scanned copy of 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, duly signed individually by the aforesaid person(s), as applicable, and verified in the manner specified in the form.

(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-101D, who have been authorized 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-101D shall be intimated electronically to the registering authority within seven days from the date of occurrence of such change and the intimation shall be accompanied by afresh declaration in Form VAT-101D incorporating therein such changes.

(e) A dealer applying for registration under this rule shall be required to upload the self-attested documents, 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) 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 Articles of Association;

For partnership firms including limited liability partnership firm:

- (i) Partnership deed;

For other concerns:

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

Other documents:

- (i) Authorization, if any by the Company/Board Resolution and the like.
- (ii) 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) License/Registration Certificates;
- (iv) Proof of payment of processing fee.
- (v) The applicant shall upload the recent passport size photograph of the proprietor / managing partner / managing director / karta/ authorized signatory, as the case may be.

**Note.—**

The dealer is required to furnish receipt from 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."

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

"(2) A dealer shall make an application electronically in Form VAT-101 and upload scanned copies of self-attested requisite documents along with the application form to the Commissioner for registration under sub-rule (1)."

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

"1 (i) On receipt of the application form along with all requisite 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 one working day.

(ii) Where the registering authority feels necessary, he may, 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:

Provided that the dealer who avails waybill in Form VAT-402 inquiry may be completed within thirty days of availing such waybill.

(iii) 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."

[No. 18554—FIN-CT1-TAX-0016/2016/FIN.]

By Order of the Governor

S. ROUT

Under Secretary to Government