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## FINANCE DEPARTMENT

### NOTIFICATION

The 23rd July, 2016

**S.R.O. No. 325/2016**— 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 (3rd Amendment) Rules, 2016.

(2) They shall be deemed to have come into force on the 1st day of October, 2015. 2. In the Odisha Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 65, after sub-rule(2), the following sub-rules shall be inserted, namely:—

“(3) (a) Where any dealer claims refund in the return furnished for a tax period on account of sales as specified in clause (d) of Section 18, he shall make an application through electronic mode in Form VAT-320A to the assessing authority within thirty days from the date of completion of six months of filing the return or revised return for such quarter :

Provided that an application for refund made after thirty days from the date of completion of six months of filing the return or revised return may be admitted by the assessing authority, if he is satisfied that the dealer had sufficient cause for not making an application within the said period.

(b) Where refund is claimed under clause (a), the excess tax credit shall be reduced by the amount of refund claimed, in the return filed or to be filed for the tax period in which the application for refund is filed.

(c) The application under clause (a) shall be accompanied by a copy of the tax invoice and the Certificate from the Competent Authority showing that the purchasing dealer is a EOU and that such dealer is entitled to purchase goods free of tax and such other evidence as may be required to establish the claim of refund.

(d) The excess input tax credit in any tax period, for which refund is claimed under this sub-rule, shall be carried over to six consecutive tax periods, following that tax period, for adjustment against output tax and the amount found refundable at the end of such tax periods, shall be refunded in accordance with the provisions of clauses (d), (e), of sub-rule (1).

(4) (a) The claim of refund arising out of clause (a) of sub-section (2) of Section 58 shall be made by an authorized officer through electronic mode in Form VAT-323A.

(b) The grant of refund claimed under this sub-rule shall be subject to the following conditions:—

- (i) the purchase should have been made from a registered dealer in the State on payment of tax supported by a retail invoice;
- (ii) each retail invoice shall be in the minimum for a tax- exclusive price of Rs.1,000/-;
- (iii) the claim shall be made quarterly;
- (iv) the goods involved in the purchases are only for official use; and
- (v) the application for refund shall be filed within a period of fourteen days from expiry of the quarter.

(c) Notwithstanding anything contained in clauses (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 by notification specify.”

3. In the said rules, for Form VAT-307, the following form shall be substituted, namely:—

FORM VAT-307

NOTICE FOR ASSESSMENT OF TAX ON ESCAPED TURNOVER

[Refer sub rule (1) of rule 50]

01. Office Address :

-----

-----

-----

D	D	-	M	M	-	Y	Y	Y	Y

02	TIN																			

03. Name and address of the dealer:

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On basis of information in my possession, it appears to me that the whole /part of the turnover of sales/purchases for the aforementioned tax period (s) has –

(strike out whichever is not applicable)

- (a) escaped assessment.
- (b) been under assessed
- (c) been assessed at a rate lower than the rate of tax at which it is assessable

Or

You have been allowed—

- (a) wrongly deduction from the turnover;
- (b) input tax credit to which you are not eligible

You are, therefore, required to appear in person or through your authorized agent at my office at ----- on ----- at A.M/P.M and produce or cause to be produced accounts and documents relating to your business as specified below in order to enable me to satisfy that the return for the aforesaid tax period(s) is correct and complete.

You are also directed to show cause as to why in addition to the amount of tax that may be assessed on you, a penalty equal to the amount of tax assessed shall not be imposed on you under sub-section (2) of Section 43 of the Odisha Value Added Tax Act, 2004.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 43 of the said Act, to the best of my judgment, without any further reference to you.

Particulars of Accounts and documents required

- 1.
- 2.
- 3.
- 4.
- 5.

Seal

Place:-----

Assessing Authority.

Date:-----

----- CIRCLE

----- RANGE.

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

FORM VAT-312
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**ORDER OF ASSESSMENT**

[ Refer rule 49A,49B and rule 53]

OFFICE ADDRESS
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D	D	M	M	Y	Y	Y	Y

01. Period of assessment of tax periods																																	
FROM	TO																																
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02. Name And Address of the dealer with TIN/SRIN

03. Assessment under section /42/42A/43/44/45/46 of the Odisha Value Added Tax Act, 2004.

(Score out whichever is not applicable)

04. (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

05. (a) Taxable turn over as per return during the tax period/periods cover under assessment

(b) Taxable turn over as determined by the assessing authority

06. (a) ITC claimed as per return

(b) ITC allowed in the order

07.(a) Output tax admitted as per return

(b) Output tax as determined

08.(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)-09]
11. Interest levied under Section-----
12. Penalty levied under Section-----
13. Total tax, interest and Penalty due from the dealer
[10+11+12]

**Assessment order**

Officer Seal ( Signature )

Place:-----

ASSESSING AUTHORITY

Date:-----

----- CIRCLE

----- RANGE

----- LTU.

[No. 20576– FIN-CT1-TAX-0001/2013/FIN.]

By order of the Governor

S. ROUT

Under-Secretary to Government