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## FINANCE DEPARTMENT

### NOTIFICATION

The 30th June, 2017

**S.R.O. No.318/2017** – 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, 2017.  
(2) They shall come into force on the 1st day of July, 2017.
2. In the Odisha Value Added Tax Rules, 2005, (hereinafter referred to as the said rules), in rule 6,-
  - (i) the clause (a), shall be omitted;
  - (ii) In clause (c), the words “intended to be used as capital goods as referred to in sub-section (8) of section 2 or” shall be omitted;
  - (iii) In clause (d), the words “intended to be used as capital goods as referred to in sub-section (8) of section 2 or” shall be omitted;
  - (iv) the clause (e) including the proviso thereto shall be omitted;
  - (v) the clause (g) shall be omitted; and
  - (vi) the clause (h) shall be omitted.
3. In the said rules, in sub-rule 7-
  - (i) for sub-rule (4), the following sub-rule shall be substituted, namely:-

“(4) Where, due to occurrence of any or more of the events referred to in sub-rule(3) above, credit notes and/or debit notes are issued, the dealer shall make adjustment as per the particulars contained in the credit notes and/or debit notes issued in the manner prescribed in sub-rule (6).”;
  - (ii) sub-rule (5) shall be omitted; and
  - (iii) In sub-rule (6), for the word and numeral, “Annexure-V”, the word and numeral, “Annexure-I” shall be substituted.

4. In the said rules, in rule 9,
  - (i) sub-rule (3) shall be omitted;
  - (ii) In sub-rule (4), the words and alphabet “Schedule “B” or” shall be omitted;
  - (iii) In sub-rule (6), the words “and claim input tax credit as admissible under the Act” shall be omitted.
5. In the said rules, rule 9A shall be omitted.
6. In the said rules, in rule 10 –
  - (i) in sub-rule (1), the words and alphabet “Schedule “B” and” shall be omitted; and
  - (ii) for sub-rule (3), the following sub-rule shall be substituted namely:-
 

“(3) The net tax payable by a dealer for a tax period shall be calculated in the following formula:

$$(O + P)$$

Where—

“O”-is the total output tax; and

“P”-is the purchase tax as provided under Section 12 during that tax period.”
7. In the said rules, the rule 11 shall be omitted.
8. In the said rules, the rule 11A shall be omitted.
9. In the said rules, the rule 12 shall be omitted.
10. In the said rules, the rule 13 shall be omitted.
11. In the said rules, the rule 14 shall be omitted.
12. In the said rules, in rule 34, in sub-rule(2), for the word “quarter”, the word “month” shall be substituted and proviso, thereto shall be omitted.
13. In the said rules, the rule 58 shall be omitted.
14. In the said rules, the rule 59 shall be omitted.
15. In the said rules, the rule 59A shall be omitted.
16. In the said rules, the rule 60 shall be omitted.
17. In the said rules, in rule 67, the sub-rule (5) shall be omitted.
18. In the said rules, in rule 69, after the words, and comma “zero rate sales”, and before the words “stock of goods,” the words “claim of input tax credit” shall be omitted.
19. In the said rules, the sub-rule (3) of rule 79 shall be omitted.
20. In the said rules, rule 80 shall be omitted.
21. In the said rules, rule 81 shall be omitted.
22. In the said rules, in rule 83, the sub-rules (1), (2), (2-a), (3) and (4) shall be omitted.

23. In the said rules, in rule 84, -

- (i) for sub-rule (4), the following sub-rule shall be substituted, namely:-  
“(4) Where any consignment of goods is imported or brought into the State by a dealer, casual dealer or a person on his own account from any place outside the State, and such consignment of goods reaches a railway station, steamer station, port, airport, post office or courier office in the State, such dealer, casual dealer or person shall, before taking delivery of such consignment of goods except a consignment of goods of the nature and value referred to in sub-rule (2), present the railway receipt, bill of lading, air consignment note or any document of like nature in respect of such consignment of goods for countersignature by such Sales Tax Officer or Assistant Sales Tax Officer.”;
- (ii) for sub-rule (5), the following sub-rule shall be substituted, namely:-  
“(5) The Sales Tax Officer or the Assistant Sales Tax Officer of the R.R. Unit or barrier shall, after counter signature on the document referred to in sub-rule (4) shall make a record of the particulars of such consignment of goods and return the document to the dealer or casual dealer or person, as the case may be.”;
- (iii) sub-rule (6) shall be omitted.;
- (iv) In sub-rule (7), the words “along with way bills or declaration” and the words “the serial number and the date of the way bill and declaration” shall be omitted;
- (v) sub-rule (8) shall be omitted.;
- (vi) In sub-rule (9), for the words “way bill or declaration” the word “documents” shall be substituted,;
- (vii) In sub-rule(10), in clause (a), for the words “way bill or declaration” the word “document” shall be substituted;
- (viii) In sub-rule(12), for the words “duly endorsed copy of way bill or declaration” the word “document” shall be substituted;
- (ix) In sub-rule (13), the words and comma “the way bill or declaration has been endorsed, and” shall be omitted;
- (x) In sub-rule (14), for the commas and words, “present a way bill or declaration, as the case may be, along with the challan or bill”, the words “present the challan or bill or both,” shall be substituted; and
- (xi) the sub-rule (15) shall be omitted.

24. In the said rules, in the proviso to rule 87, for the words “twenty per centum”, the words “ten per centum” shall be substituted.
25. In the said rules, in rule 93, after clause (d), the following clause shall be inserted, namely:  
“(e) An appeal preferred by any dealer or person other than, the Government shall be accompanied by satisfying proof of payment of twenty per centum of the tax or interest or both in dispute.
26. In the said Rule, the Appendix shall be omitted.
27. In the said Rule, the Forms VAT-402, VAT-402A, VAT-402B, VAT-403, VAT-404, VAT-405 and VAT-406 shall be omitted.

(No.19947-FIN-CT1-TAX-0038 -2017)

By order of the Governor

S. ROUT

Deputy Secretary to Government