

The Orissa Luxury Tax Rules, 1995

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The Orissa Luxury Tax Rules, 1995 Published vide Notification S.R.O. No.1060/95, Orissa Gazette Extraordinary No. 1114 dated 29.9.1995 Finance Department S.R.O. No.1060/95 dated 29th September 1995. - In exercise of the powers conferred by Section 21 of the Orissa Luxury Tax Act, 1995 (Orissa Act 11 of 1995), the State Government do hereby make the following rules namely:-

1. Short title and Commencement.

(1) These rules may be called the Orissa Luxury Tax Rules, 1995. (2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.

(1) In these rules, unless there is anything repugnant in the subject or context, -(a) "Act" means the Orissa Luxury Tax Act, 1995 (Orissa Act 11 of 1995); (b) "Additional Commissioner" means an Officer appointed by the State Government under Sub-section (1) of Section 3 of the Act as Additional Commissioner of Luxury Tax to assist the Commissioner; (c) "agent" means a person authorised by a stockist in writing to appear on his behalf before the Commissioner or any person appointed under Sub-section (1) of Section 3 of the Act to assist the Commissioner or the Tribunal, as the case may be; (d) "Assistant Commissioner" means an Officer appointed by the State Government under Sub-section (1) of Section 3 of the act, as Assistant Commissioner of Luxury Tax to assist the Commissioner; (e) "Collector" means the Chief Officer in charge of the revenue administration of a district; (f) "form" means a form appended to these rules; (g) "Inspector of Luxury Tax" means a person appointed by the State Government as such under Sub-section (1) of Section 3 of the Act to assist the Commissioner; (h) "place of business" means any place where a stockist keeps his stock of luxuries, or books of accounts and includes any warehouse of a stockist; (i) "Luxury Tax Officer" means a Luxury Tax Officer appointed as such by the State Government under Sub-section (1) of Section 3 of the Act to assist the Commissioner; (j) "month" means a calendar month; (k) "return period" means in relation to a stockist, the month for which returns are to be furnished in form V by

such stockist under these rules;(l)"warehouse" means any enclosure, building, premises or vessel in which a stockist keeps his stocks of any luxuries;(m)"Register" means the person who is for the time being discharging the functions of the Registrar of the Tribunal;(n)"section" means a section of the Act;(o)"State Representative" means an Officer or Pleader appointed by the State Government to appear and act on their behalf in any proceedings before the Tribunal and includes Additional State Representatives and Deputy State Representatives.(2)All words and expressions used but not defined in these rules, unless the context otherwise required, shall have the same meaning as respectively assigned to them in the Act.

3. Luxury Tax authorities.

(1)The persons to be appointed to assist the Commissioner under Sub-section (1) of Section 3 shall be of the following designations, namely :-(a)Additional Commissioner;(b)Assistant Commissioner;(c)Luxury Tax Officer; and(d)Inspector of Luxury Tax;(2)The Commissioner may, from time to time, by order specify the local limits of the jurisdiction of different authorities appointed under the Act.(3)The Assistant Commissioner and the Luxury Tax Officer shall be subordinate to the Commissioner. The Inspector of Luxury Tax of an area shall be subordinate to the Luxury Tax Officer of that area.(4)The authorities specified in clauses (a), (b), (c) and (d) of sub-rule (1) shall be under the administrative control of the Commissioner.(5)(a)The State Government may by notification constitute areas into circles.(b)The Commissioner by order specify the circles in which the Assistant Commissioner or a Luxury Tax Officer,shall exercise jurisdiction :Provided that a Luxury Tax Officer exercising jurisdiction over any circle may also exercise concurrent jurisdiction in another circle, if so directed by the Commissioner.(6)(a)The Commissioner may, from time to time, by order specify the local limits of the jurisdiction of Inspector of Luxury Tax.(b)The Inspector of Luxury Tax shall work within the administrative control of the Luxury Tax Officer or the Assistant Commissioner,as the case may be.(7)The State Government may by notification constitute several circles into range over which Assistant Commissioners appointed as such to those ranges shall exercise jurisdiction.

4. Delegation of Powers.

- The Commissioner may by general or special order, delegate to an officer appointed under Sub-section (1) of Section 3 to assist him, the powers described in column (3) of the Table below in respect of the sections mentioned in the corresponding entries in column (2) of the said Table but shall not delegate any such power to any officer below the rank specified in the corresponding entry in column (4) of the said Table.

Serial No.	Section	Description of power	Designation of Officer
1	2	3	4
1	6	To grant a licence to a stockist; to imposepenalty on him for failure to obtain a licence after beingliable to pay luxury tax, to amend and to cancel a licence todemand from any	Luxury Tax Officer

		licenced stockist reasonable security for theproper payment of luxury tax.	
2	8	To determine the interest payable by a stockist.	Luxury Tax Officer
3	9	To make an assessment of Luxury Tax, to impose penalty, to determine the interest payable by a stockist or to rectify the amount of such interest, to fix a date for payment of tax, penalty or interest and to exercise all other powers under Section 9.	Luxury Tax Officer
4	10	To refund excess tax, penalty or interest.	Luxury Tax Officer
5	11	To require a licensed stockist to keep prescribed accounts.	Luxury Tax Officer
6	12	To require production and explanation of accounts, register or documents and to furnish information referred to in Sub-section (1) to inspect all accounts and documents and all luxuries kept in stock; to enter and search any place of business to seize accounts, registers, documents and to exercise all powers under Section 12.	Luxury Tax Officer or Inspector of Luxury Tax as the case may be.
7	13	To conduct search and seize luxuries from a stockist.	Luxury Tax Officer
8	14	To exercise powers under Section 14.	Luxury Tax Officer or Inspector of Luxury Tax as the case may be
9	15	To hear and dispose of appeals against any order of assessment of luxury tax and penalty.	Assistant Commissioner
10	15	Power to revise an order determining the amount of interest payable under Section 9 and to revise any other order passed by a Luxury Tax Officer or an Assistant Commissioner, as the case may be, which is not a subject matter of appeal.	Additional Commissioner

5. Application for Licence.

(1) An application for licence under Section 6 shall be - (a) made by a stockist in Form I to the appropriate Luxury Tax Officer, under whose jurisdiction the stockist stocks his luxuries; (b) signed, in the case of a proprietary business, by the proprietor, or in the case of a Firm by one of 'its' partners, or in the case of a Hindu undivided family, by the Karta or Manager of the family or in the case of a company incorporated under the Indian Companies Act, 1956 (1 of 1956) by a Director, Managing Agent or Principal Officer thereof, or in the case of any other association of persons, by the Principal Officers managing the business; and (c) verified in the manner provided in the said Form I. (2) The application Form referred to in Sub-rule (1) shall be duly filled in.

6. Grant of Licence.

(1) When the Luxury Tax Officer, after making such enquiry as he may think necessary, is satisfied that the stockist has completely and correctly given all the necessary information and that, the application filed by him under Rule 5 is bona fide and is in order, he shall grant a licence and issue it

to the stockist as provided in Sub-rule (2). (2) The licence shall be issued in Form II specifying the particulars indicated therein and such particulars shall be described in the same terms as are used by the stockist in his application Form filed under Rule 5. (3) Any stockist may obtain from the appropriate Luxury Tax Officer, on a fee of twenty rupees, a duplicate copy of any licence which has been issued to him and which may have been lost, destroyed or defaced. (4) When the Luxury Tax Officer is not satisfied that the particulars contained in the application are correct and complete, or where the security required under rule 7, has not been furnished, he shall reject the application for reasons to be recorded in writing : Provided that before the application is rejected the applicant shall be given an opportunity of being heard in the matter and he shall be allowed to correct and complete the said particulars in the application as per the requirement of rule 5.

7. Payment of Security.

- The Luxury Tax Officer for good and sufficient reasons to be recorded in writing, may require a stockist who has applied for licence under the Act to pay by a specified date, reasonable security which in his own opinion will be equivalent to tax estimated by him as being payable by the stockist for one year. The demand of security and the payment of the security shall be in the manner as laid down in rule 8 : Provided that in case of a stockist applying for licence, the maximum security to be demanded shall not be more than - (i) five thousand rupees, if the annual turn over of stock of luxuries of a stockist does not exceed twenty-five lakh rupees; (ii) ten thousand rupees, if the annual turnover of stock of luxuries of a stockist exceeds twenty-five lakh rupees, but does not exceed fifty lakh rupees; (iii) fifteen thousand rupees, if the annual turnover of stock of luxuries of a stockist exceeds fifty lakh rupees, but does not exceed one crore rupees; and (iv) twenty thousand rupees, if the amount of turnover of stock of luxuries of a stockist exceeds one crore rupees.

8. Manner of depositing security.

- The security under rule 7 may be furnished by the stockist in any of the following ways, namely (a) by depositing as security in the Government Treasury, or (b) by depositing security amount in the Post Office Savings Bank and pledging the Pass Book to and depositing it with the Luxury Tax Officer, or (c) by pledging with the said authority, National Savings Certificate for the amount of security fixed, or (d) by furnishing to the said authority, a guarantee from a Scheduled bank, agreeing to pay to the State Government, on demand, the amount of security fixed by the said authority; or (e) by mortgaging immovable property free from all encumbrances whatsoever, in favour of the State Government for amount of security fixed : Provided that the immovable property so mortgaged can be further mortgaged subject to the encumbrance for security of tax payable under the Act.

9. Application of Security.

- The Luxury Tax Officer may at any time, apply the security paid under rule 8 for satisfaction of any amount of tax, or composition money, together with penalty or interest if any, payable under the Act in respect of which the stockist is in default.

10. Assignment of licence.

(1)The Luxury Tax Officer shall assign to each licence a number and a mark.(2)The licence mark to be assigned by the Luxury Tax Officer shall consist or the following letters and figures representing the area over which he has jurisdiction as shown below -

Designation of Officer	Licence mark
Luxury Tax Officer, Bhubaneswar I Circle	BH I
Luxury Tax Officer, Bhubaneswar II Circle	BH II
Luxury Tax Officer, Bolangir I Circle	BP I
Luxury Tax Officer, Bolangir II Circle	BP II
Luxury Tax Officer, Balasore Circle	BA
Luxury Tax Officer, Bhadrak Circle	BD
Luxury Tax Officer, Cuttack I West Circle	CU I (W)
Luxury Tax Officer, Cuttack I East Circle	CU I (E)
Luxury Tax Officer, Cuttack I Central Circle	CU I (C)
Luxury Tax Officer, Cuttack II Circle	CU II
Luxury Tax Officer, Cuttack III Circle	CU III
Luxury Tax Officer, Dhenkanal Circle	DL
Luxury Tax Officer, Ganjam I Circle	GA I
Luxury Tax Officer, Ganjam II Circle	GA II
Luxury Tax Officer, Ganjam III Circle	GA III
Luxury Tax Officer, Koraput I Circle	KO I
Luxury Tax Officer, Koraput II Circle	KO II
Luxury Tax Officer, Kalahandi Circle	KA
Luxury Tax Officer, Keonjhar Circle	KJ
Luxury Tax Officer, Mayurbhanj Circle	MB
Luxury Tax Officer, Puri I Circle	PU I
Luxury Tax Officer, Puri II Circle	PU II
Luxury Tax Officer, Phulbani Circle	PH
Luxury Tax Officer, Rourkela I Circle	RL I
Luxury Tax Officer, Rourkela II Circle	RL II
Luxury Tax Officer, Sambalpur I Circle	SA I
Luxury Tax Officer, Sambalpur II Circle	SA II
Luxury Tax Officer, Sambalpur III Circle	SA III

11. Penalty.

(1) If a stockist, while being liable to any tax under Section 4, keeps stock of, or disposes of, any luxuries but fails to obtain licence under Sub-section (1) of Section 6, and it appears necessary to the Luxury Officer to impose penalty under Sub-section (2) of Section 6, he shall serve a notice in Form III upon the stockist proposing imposition of penalty a sum not less than five thousand rupees but not exceeding ten thousand rupees for each month of default in obtaining licence, as may be specified in the said notice, and calling upon the stockist to show cause if any, against the imposition of penalty and the date of showing such cause shall be fixed ordinarily not less than fifteen days after the date of issue of such notice. (2) After considering the cause, if any, shown by the stockist in pursuance of the notice referred to in sub-rule (1), the Luxury Tax Officer may impose as he may think fit and serve a notice in Form IV upon the stockist specifying a date, not less than 30 days after the issue of the notice, by which payment shall be made, and a date by which the receipted challan in proof of payment of such penalty shall be produced.

12. Amendment or cancellation of licence.

(1) If a licenced stockist:-(a) sells or otherwise disposes of his business or any part of his business or effects or comes to know of any other change in the ownership of the business, or (b) discontinues his business or changes his place of business or opens a new place of business, or (c) has knowledge of or effects any change in any of the particulars in the list of immovable properties, if any, furnished in an application made in accordance with Sub-section (6) of Section 6, or (d) changes the name and style of his business, or effects any change in the class of luxuries which he stocks, shall within one month of the date on which any of the aforesaid events have taken place, inform the Luxury Tax Officer of the fact and send his licence for cancellation or amendment, as the case may be. (2) When any such stockist dies, his legal representative shall inform the Luxury Tax Officer and send the licence to him within one month of the death of the stockist. (3) When the stockist or his legal representative applies for amendment or cancellation of the licence; the Luxury Tax Officer shall amend or cancel the licence, as the case may be, after conducting such enquiry as he may deem necessary.

13. Returns.

- Every licensed stockist shall furnish to the appropriate Luxury Tax Officer returns in Form V monthly, within ten days from the expiry of each month.

14. Payment of Interest.

- Every stockist liable to pay interest under Section 8 shall furnish to the appropriate Luxury Tax Officer a statement in Form VI showing the interest payable by him in respect of period or periods (a) under Sub-section (1) of the said Section, where returns are furnished. (b) under Sub-section (1) of the said section where returns are not furnished, or (c) under Sub-section (2) of the said section

15. Payment of tax and interest.

(1) Every stockist who is required to furnish return under rule 13 shall pay the full amount of Luxury Tax payable by him according to such return before furnishing such return. (2) Every stockist liable to pay interest under Sub-section (1) of Section 8 in respect of any period - (a) Where he has furnished return for such period, shall pay interest at the time of making payment of tax payable in respect of such period. (b) Where he has not furnished return for such period, shall pay such interest, for such period by the date specified in the notice for making payment of assessed luxury tax for such period. (3) Every stockist liable to pay interest under Sub-section (2) of Section 8 in respect of any period shall pay such interest by the date specified in the notice referred to in Sub-rule (4) of rule 18 for making payment of assessed luxury tax due for such period.

16. Payment of Tax, interest and penalty.

- Every stockist shall make payment of the luxury tax, interest and penalty into the Government Treasury. Separate challan shall be used for the purpose of making payments of tax interest and penalty.

17. Challans to be furnished.

- Every stockist referred to in Rule 15 shall attach one copy of the receipted challan, or as the case may be, one of each of the receipted challans to the return referred to in rule 13 when furnishing such return to the appropriate Luxury Tax Officer. (2) Every stockist referred to in Sub-rule (2) of rule 15 shall attach one copy of the receipted challan to the statement referred to in Rule 14 when furnishing such statement to the appropriate Luxury Tax Officer.

18. Assessment of tax, imposition of penalty or determination of interest under Section 9.

(1) When it appears to a Luxury Tax Officer to be necessary to make an assessment under Sub-section (1) or Sub-section (2) of Section 9 in respect of a stockist in relation to a period or a year comprising periods, he shall serve a notice in Form VII upon him - (a) calling upon him to produce his books of accounts and other documents, which such officer wishes to examine together with any objection which the stockist may wish to prefer and any evidence which he may wish to produce in support thereof, and (b) stating the return period or periods in respect of which the assessment is proposed to be made, and shall fix a date, ordinarily not less than 30 days after the date of issue of the notice, for production of such accounts and documents and for considering any objection which the stockist may prefer. (2) A stockist, who has been served with a notice under Sub-rule (1) may prefer any objection personally or through an agent, or may send it in writing. (3) After considering any objection made by the stockist and any evidence produced in support thereof, the Luxury Tax Officer shall assess under Subsection (1) or Sub-section (2), as the case may be, of Section 9, the amount of tax, if any, and penalty, if any, to be paid by the stockist, and shall briefly and clearly record the reasons on which he bases his order. (4) If any sum is payable by the stockist under

Sub-rule (3), the Luxury Tax Officer shall serve a notice in Form VIII upon him specifying the date, not less than thirty days after the service of the notice, by which payment shall be made, and he shall also fix a date on which the stockist shall produce the receipted challan in proof of such payment, and if no sum is payable, he shall serve a notice in the said form intimating the result of assessment made.

19. Payment of interest.

(1) Where a Luxury Tax Officer is satisfied that a stockist is liable to pay interest under Sub-section (1) of Section 8 in respect of any period, and where - (a) return for such period is furnished before assessment under Sub-section (1) of Section 9 he shall determine under Sub-section (5) of that Section the interest payable for such period at any time after the furnishing of such return. (b) return for such period is not furnished before assessment under Section 9, he shall determine under Sub-section (5) of that Section the interest payable for such period at the time of the assessment or thereafter, but no such determination of interest shall be made after the expiry of one year from the date of such assessment. (2) Where a Luxury Tax Officer is satisfied that a stockist is liable to pay interest under Sub-section (2) of Section 8 in respect of any period or periods, he shall immediately after full payment of luxury tax or commencement of proceedings under Sub-section (10) of Section 9, whichever is earlier, determine under Sub-section (5) of Section 9 the interest payable by such stockist in respect of such period or periods. (3) If the amount of interest determined under sub-rule (1) or sub-rule (2) is more than the amount, if any, already paid by the stockist, the Luxury Tax Officer shall serve a notice in Form IX upon him demanding payment of the amount of interest due and specifying therein the date, not less than thirty days, after the service of the notice, on which payment shall be made and he shall also fix a date on which the stockist shall produce the receipted challan in proof of such payment. But if the amount of interest determined under sub-rule (1) or sub-rule (2), is equal to the amount already paid by the stockist, the Luxury Tax Officer shall record the result in writing.

20. Adjustment of excess Payment.

- If the amount of - (a) Luxury tax assessed under Sub-section (1) or Sub-section (2) and penalty imposed under Sub-section (1) of Section 9, or (b) Interest determined under Sub-section (5), determined after rectification under Sub-section (7) of Section 9, is lower than the amount already paid by the stockist for the same period and if there are any arrears of luxury tax assessed, penalty imposed or interest determined under Section 9, remaining due from him in respect of any other period, the Luxury Tax Officer shall serve upon the stockist, a notice in Form VIII, if the excess payment relates to luxury tax or penalty, or a notice in Form IX, if the excess payment relates to interest, as the case may be, notifying him of the adjustment of amount of such excess payment towards such arrears. If there are no such arrears, or if after such adjustment there is any excess, the Luxury Tax officer shall serve upon the stockist a notice in Form No. VIII or No. IX as the case may be for refunding the amount paid in excess by the stockist and along with such notice he shall send to the stockist a Refund Adjustment Order authorising the stockist to deduct the sum to be refunded from the amount of luxury tax payable in respect of the returns periods following the date of receipt of the Refund Adjustment Order.

21. Recovery.

(1) In case of default in making payment of any luxury tax, penalty or interest due by the date specified in a notice of demand issued under sub-rule (4) of rule 18 or sub-rule (3) of rule 19, the Luxury Tax Officer shall apply to the Certificate Officer within whose jurisdiction the business or head office, as the case may be, of the stockist from whom the luxury tax, penalty or interest is due, is located for recovery of unpaid amount of luxury tax, penalty or interest, as the case may be, as an arrear of land revenue payable to the Collector. (2) If any amount of luxury tax, penalty or interest is modified in consequence of any assessment made or order passed on appeal, revision under Section 15, after the proceedings under sub-rule (1) have been commenced, a notice in Form XV shall be sent to the stockist and the Collector intimating the modified amount of tax, penalty or interest due, and the Collector shall upon receipt of such information, take steps for recovery of the amount so modified as if the proceedings were started for such modified amount. (3) If any amount of luxury tax, penalty or interest is modified in consequence of any assessment made or order passed on appeal, or revision under Section 15, in case other than those referred to in sub-rule (2) the Luxury Tax Officer shall serve a notice in Form XV intimating the stockist the modified amount of luxury tax, penalty or interest payable by him, and -(a) if any amount remains due for payment by the stockist, the Luxury Tax Officer shall fix a date by which payment shall be made and the receipted challan in proof of such payment shall be produced before him; or (b) if the stockist has paid in excess of the amount due from him, the Luxury Tax Officer, after adjustment in the manner referred to in rule 20 with arrear of tax, penalty or interest, if any, in respect of any other period, send a notice in Form XV intimating the stockist the details of such adjustment and the net amount of excess payment, and along with the notice a refund Adjustment Order allowing the refund for the amount paid in excess. (4) If the Commissioner, Additional Commissioner or Assistant Commissioner, as the case may be, is satisfied that the State Government is liable to pay interest under Sub-section (6) of Section 8 he shall determine such interest in accordance with the provisions of that sub-section and direct the appropriate Luxury Tax Officer to make payment of such interest to the stockist to whom the tax is refundable.

22. Maintenance and production of accounts, registers, and documents.

(1) Every stockist who is liable to pay luxury tax under the Act shall maintain a true and up-to-date accounts of his stock of luxuries and disposal thereof in a register. (2) The register referred to in sub-rule (1) shall be totalled at least once in a month and shall be the basis of the return to be furnished under rule 13.

23. Preservation of documents.

(1) The accounts, registers, documents and vouchers relating to stock of luxuries of a stockist and such other evidence required to explain the return referred to in rule 13 shall be preserved for a period of not less than eight years, after the expiry of the period to which they relate or six years after the date of assessment or appellate order, as the case may be, whichever ends earlier. Any loss of the aforesaid accounts, registers or documents shall be reported as soon as possible to the Officer-in-Charge of the nearest police-station and to the appropriate Luxury Tax Officer. (2) Any

breach of Sub-section (1) shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

24. Inspection.

(1)The Commissioner, or where the powers in this behalf are delegated under Sub-section (3) of Section 3 to any officer, such officer may make inspection of accounts, registers, documents, or stocks of luxuries of any stockist at the stockist's place of business or may require any stockist to produce his accounts, registers and comments at the office of the Commissioner or the officer, as the case may be.(2)In making any inspection or in causing production of accounts or documents referred to in sub-rule (1), strict regard shall be had to the necessity of not disturbing the business of the stockist or the work of his staff more than what is necessary for the purpose of ascertaining the required information.

25. Search and seizure.

(1)All searches and seizures under Section 12 or Section or Section 13 shall, as far as possible be made in accordance with the provisions of the Code of Criminal Procedure, 1973 ((2) of 1974).(2)An officer exercising power under Section 12 or Section 13 may take the assistance of any Police Officer of the State Government.

26. Auction of seized goods.

(1)Where luxuries are seized under Sub-section (1) of Section 13 from a stockist on account of his failure to make payment of penalty imposed on him under Sub-section (2) of Section 6 or on account of his attempting to evade payment of luxury tax and the stockist fails to comply with the requirements of Sub-section (4) of Section 13 and get the seized luxuries released, the appropriate Luxury Tax Officer shall cause a notice in Form X to be served upon the stockist informing the stockist of his intention to sell the luxuries seized from him in auction for the purpose of realisation of the unpaid amount of penalty or luxury tax, as the case may be, if he fails to take delivery of the seized luxuries on production of receipted challan as a proof of payment of penalty or luxury tax, as the case may, on a date specified in the notice, and the said officer shall specify the date in the notice ordinarily not less than thirty days after the service of the notice.(2)If the stockist fails to take delivery of the luxuries seized from him on or before the date specified in the notice issued under sub-rule (1) within such time allowed by the appropriate Luxury Tax Officer, such Officer shall issue a proclamation for open auction for sale of such luxuries for cash on delivery fixing a date, not earlier than thirty days from the date of issue of such proclamation, and he shall mention in the proclamation the time and place of such sale with a description of the luxuries to be sold and publish such proclamation in two local newspapers. One copy of the proclamation shall be hung up for Public view at the place where the sale is to take place and one copy shall be forwarded to the person from whom such luxuries are seized.(3)The luxuries shall ordinarily be sold to the highest bidder, but if the Luxury Tax Officer thinks that the highest offer is inadequate, he may make a verbal declaration at the time of bidding to that effect and may adjourn the sale to same other date to be

mentioned later on in another proclamation for auction sale. Such subsequent proclamation shall also be published in two local newspapers and copies thereof hung up at the place of auction and forwarded to the stockist.(4)The sale-proceeds mentioned in Sub-section (4) of Section 13 shall be deposited by the Luxury Tax Officer in the Government Treasury within seven days from the date of sale and the stockist shall be immediately informed thereafter of the balance referred to in Sub-section (5) of Section 13.(5)If the stockist makes an application within one year from the date of sale for refund of the balance amount, the Luxury Tax Officer shall issue a Refund Payment Order for such balance amount to the said stockist for encashment at the Government Treasury.

27.

(1)Within thirty days from the date of receipt of the copy of an order of assessment with or without penalty or determination of interest passed by a Luxury Tax Officer, a stockist or his authorised agent, as the case may be, prefer an appeal to the Assistant Commissioner.(2)The memorandum of appeal shall be in Form XIII

28. Summary rejection of appeal.

(1)If the memorandum of appeal is not in the specified form or if all the requirements of the form are not fully complied with, the appellate authority may reject the appeal summarily, after giving the appellant such opportunity as it may think fit to rectify the defects.(2)The appeal may also be summarily rejected on other grounds, if any, which shall be reduced to writing by the appellate authority :Provided that before an order rejecting an appeal is passed the appellant shall be given a reasonable opportunity of being heard.

29. Hearing of appeal.

(1)If the appeal is not summarily rejected, the appellate authority shall fix a date and place for hearing the appeal and may from time to time adjourn the hearing if necessary, for valid reason.(2)The appellate authority may, before disposing of an appeal, make such further enquiry as it thinks fit or cause further enquiry by the Luxury Tax Officer.(3)The appellate authority shall not enhance an assessment of tax, imposition of penalty or determination of interest, unless the appellant is given a reasonable opportunity of showing cause against such enhancement.

30. Procedure in case of death of one of several appellants or of sole appellant.

(1)If the appellant dies while the appeal is ending and it cannot be proceeded with unless his legal representative is made a party to the appeal, the appellate authority shall adjourn the hearing to enable his legal representative to appear and apply for being made a party. If the legal representative fails to do so within sixty days from the date on which the appellant dies, the appeal shall abate as regards the deceased.(2)Notwithstanding anything contained in sub-rule (1) there shall be no abatement of appeal by reason of the death of any appellant between the conclusion of the hearing

and the passing of the order.

31. Notice to persons likely to be adversely affected.

- Before an order is passed on appeal if such order is likely to affect any person other than the appellant adversely such other person shall be given a reasonable opportunity of being heard. The notice shall be issued in Form XI.

32. Second appeal under Sub-section (2) of Section 15.

(1)(a)A memorandum of appeal against an appellate order made under Sub-section (3) of Section 15 shall be preferred in Form XIII. It shall be verified in the manner specified therein.(b)A memorandum of appeal or a memorandum of cross-objection to be filed before the Tribunal for and on behalf of the State Government shall be signed and verified by the Commissioner or such other officer who may be authorised in this behalf by the Commissioner.(c)A separate form shall be used to prefer appeal against each order.(2)The memorandum of appeal shall be in duplicate accompanied by two copies, one of which shall be original or an authenticated copy, of the order appealed against and two copies of the order of the assessing authority.(3)When in any case the stockist or the State Government, as the case may be, fails to file a memorandum of cross-objection within the time provided for in clause (b) of Sub-section (3) of Section 15, the appeal shall be disposed of on its own merits by the Tribunal.

33. Reference under Section 16.

- An application for reference to be filed before the Tribunal by a stockist shall be signed by the stockist or his authorised representative. The application to be filed on behalf of the State Government shall be signed by the Commissioner or such other officer who may be authorised in this behalf by the Commissioner.

34. Presentation of appeals and application.

(1)An appeal or an application for reference shall be presented in person by the appellant or by his authorised representative to the Registrar of the Tribunal during office hours or sent to him by registered post.(2)Every appeal or application for reference presented by an authorised representative on behalf of a stockist shall be accompanied by a letter of authority authorising him as such.(3)Every appeal or application for reference shall be accompanied by the fees as specified under rule 64.(4)An application for reference shall clearly set out the question of law required to be referred to the High Court and the manner in which it arises and give concisely the reasons for urging that the Tribunal has ignored it or wrongly decided it.(5)Every appeal or application for reference filed by a person other than the State Government shall specify the name and address of the appellant or the applicant and specify the State of Orissa represented by the Commissioner as the respondent or the opponent, as the case may be.(6)Where an appeal or application for references is filed by the State Government, the name and address of the respondent or the

opponent, as the case may be, shall be specified so far as they can be ascertained.

35. Registration of appeal and application.

(1) On receipt of an appeal or application for reference, the Registrar shall endorse on the date of receipt. The Registrar shall thereafter, as soon as possible, examine -(i) whether the person representing it has the authority to do so, and (ii) whether it conforms to the provisions of the Act and Rules and if he is satisfied on these points, he shall cause it to be registered in the appropriate register maintained under rule 36. (2) If the Registrar feels that the appeal or application for reference does not conform to the requirements of the Act and Rules, he shall call upon the appellant or applicant by a notice in Form XVI to remedy the defects within a reasonable period not exceeding fifteen days to be specified by him. The Registrar may for good and sufficient cause extend the period, provided the aggregate period allowed does not exceed a month. If the defect or defects are remedied within the period allowed, the Registrar shall cause the appeal or application to be registered. (3) If the defect or the defects are not remedied within the period allowed, the Registrar shall make a report to that effect to the Tribunal who may reject the appeal or application or fix a date for hearing the matter and give due notice of such hearing to the applicant or his authorised representative in Form XVII. (4) On the date so fixed, the Tribunal shall, after hearing the appellant or his representative pass orders directing either the registration of the appeal or application for reference, or its rejection. Where the appeal or application for reference is rejected, the Tribunal shall record its reasons for doing so.

36. Maintenance of Registers.

- The Registrar shall maintain separate registers for -(a) Appeal in Form XVIII; and (b) Application for reference in Form XIX.

37. Admission.

(1) On registration of an appeal, the Tribunal shall go through the memorandum or appeal and enclosure, if any, and if it is prima facie of the opinion that there is substance in the appeal, it shall admit it. (2) If the Tribunal is prima facie of the opinion that there is no substance in such appeal it shall fix a date for a preliminary hearing of which notice in Form XX shall be given to the appellant or his representative. The notice shall state that if the appellant or his representative does not appear before the Tribunal on the date so fixed or any other date to which the hearing may be adjourned, the appeal will be dismissed on the date so fixed. The Tribunal shall after hearing the appellant or his representative either admit the appeal or dismiss the same. When the appeal is dismissed, the Tribunal shall record reasons for doing so.

38. Filing memorandum of cross objection.

(1) When an appeal is admitted under Rule 37, the Tribunal shall forthwith serve notice in Form XXI on the respondent for filing memorandum of cross-objection, if any within sixty days of the date of

receipt of the notice by the respondent.(2)The memorandum of cross-objection, if any, shall be filed in duplicate duly signed by the respondent or his representative.(3)Soon after the filing of the memorandum of cross-objection by the respondent, the duplicate copy thereof shall be endorsed by the Tribunal to the appellant.

39. Notice of hearing.

- After an appeal or application for reference has been admitted, a notice of the date fixed for hearing in Form XXII shall be delivered or sent by registered post with acknowledgement due to the appellant or applicant and to the respondent or opponent or their representative. The notice shall also state that if they do not appear before the Tribunal either in person or through an agent on the date specified in the notice or on any subsequent date to which the hearing may be adjourned, the Tribunal shall hear and decide the appeal or application ex-parte :Provided that in the case of an appeal the date of hearing to be fixed in the notice in Form XXII shall not be earlier than thirty days of the date of receipt of notice in Form XXII by the respondent.

40. Procedure at the hearing.

- On the date fixed or on any other date to which the hearing may be adjourned, the appellant or applicant or his representative shall ordinarily be heard first in support of his appeal or application for reference. The respondent or the opponent or his representative shall, if necessary be heard next and in such case the former shall be entitled to submit a reply.

41. Hearing in the absence of parties.

(1)If, on the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant or applicant does not appear either in person or through his representative when the appeal or application for reference is called for hearing, the Tribunal may decide it on merit, after hearing the respondent or opponent or his representative, if present.(2)If, on the date fixed for hearing or on any other date to which the hearing may be adjourned, the respondent or opponent does not appear either in person or by his representative when the appeal or application for reference is called for hearing, the Tribunal may decide the same on merit after hearing the appellant or applicant or his agent, if present.

42. Fresh evidence and witness.

(1)No party to an appeal or application for reference shall be entitled to adduce fresh evidence whether oral or documentary before the Tribunal provided that -(a)if the authority from whose order the appeal is preferred has refused to admit evidence which ought to have been admitted, or(b)if any party including the State Government seeking to adduce additional evidence satisfies the Tribunal, that such evidence notwithstanding the exercise of due diligence was not within its knowledge or could not be produced by it at or before the time when the order under appeal, was passed, or(c)if the Tribunal requires any documents to be produced or any witness to be examined

to enable it to pass order or for any other substantial cause, the Tribunal may allow such evidence or document to be produced or witnesses examined and in such case the other party shall be entitled to produce rebutting evidence, if any.(2)When fresh evidence has been adduced the parties may, if they so desire, address the Tribunal on points arising out of the fresh evidence.

43. Adjournment.

- The Tribunal may on such terms as it thinks fit, at any stage adjourn the hearing of any appeal or application for reference. An application for adjournment shall ordinarily be presented in person or through his representative before the Tribunal, where the party other than the State Government sends the application by post or otherwise, he shall make his own arrangements for obtaining intimation of date of adjournment at his own cost by enclosing postage stamp of reply paid telegram voucher.

44. Procedure in case of death of one of several appellant ts opponents or of sole appellant or applicant.

- If an appellant or applicant dies while the appeal or application for reference is pending and it cannot be proceeded with unless his legal representative is made a party to the appeal or application, the Tribunal shall adjourn further proceedings to enable his legal representative to appeal and apply for being made a party. If the legal representative fails to do so within ninety days from the date on which the appellant or applicant died, the appeal or the application shall abate as regards the deceased.

45. Procedure in case of death of one of several respondents or opponents or of sole respondent or opponent.

- If a respondent or opponent dies while the appeal or application for reference is pending and it cannot be proceeded with unless his legal representative made a party to the appeal or application, the appellant or the applicant shall apply to the Tribunal for making the legal representative of such respondent or opponent a party to the appeal or application for reference within ninety days from the date on which the respondent or opponent died. If the appellant or applicant fails to do so, the appeal or application for reference shall abate as regards the deceased.

46. No abatement by reason of death after hearing.

- Notwithstanding anything contained in Rules 44 and 45, there shall be no abatement by reason of the death of any party between the conclusion of the hearing and the passing of the order, but the order may in such case be passed notwithstanding the death and shall have the same force and effect as if it had been passed before the death took place. No legal representative need be made party in such case.

47. Determination of legal is representative.

- If a question arise in any appeal or application for reference whether a person or is not the legal representative of a deceased party, such question may be determined the Tribunal in summary way after taking evidence, if necessary.

48. Procedure in case of assignment.

- If during the pendency of an appeal or application for reference before the Tribunal the business of any stockist who is a party thereto is assigned to or devolves upon some other person either wholly or in part the Tribunal may on application of such assignee or such person on whom the business devolves, and such a person as a party to the appeal or application for reference.

49. Procedure in case of insolvency.

- If a person who is a party to an appeal or application for reference becomes insolvent and his estate becomes vested in the assignee or receiver, the latter may, by leave of the Tribunal, be made a party to the appeal or application.

50. Non-application by the legal representative in time.

- A person claiming to be the legal representative of a deceased appellant or applicant or the assignee or receiver of an insolvent appellant or applicant may apply within sixty days from the date of abatement or dismissal of the appeal or application for reference to have the abatement or dismissal set aside and if it is proved to the satisfaction of the Tribunal that he was prevented by sufficient cause from appearing within time; the Tribunal shall set aside the abatement or dismissal and proceed with the appeal or application for reference.

51. Order.

- When the hearing of an appeal or application is complete the Tribunal shall pass its order in writing forthwith or shall fix a date for the same and inform the parties concerned.

52. Certain matters to be specified in the order.

- The Tribunal shall, in the order, state at the end whether the appeal or application for reference is dismissed or allowed wholly or in part and in the case of appeal mention the relief granted if any.

53. Statement of case to High Court.

- In an order on an application for reference, the Tribunal shall give a concise but clear statement of the facts leading to the application and shall formulate with precision the question of law to be referred to the High Court for decision.

54. Supply of copies of order.

- Three copies of every order passed under Sub-section (2) of Section 15 or Sub-section (3) of Section 15 shall be forwarded to the Commissioner as soon as practicable. A copy of it shall also be supplied free of cost and without application to the other party to the appeal or application for reference.

55. Return of exhibits.

(1)The parties, other than the State Government may apply for the return of the documents filed by them within three months from the date of communication of the Tribunals order and if no such application is made within such period, the Tribunal shall not be responsible for any loss or damage to the documents.(2)The records of the case and such other document as may be produced by the State representative shall after disposal of the case be returned to him along with the order of the Tribunal and his acknowledgement obtained.

56. Copies of documents on payment of fees.

(1)Any party to the appeal or application for reference before the Tribunal or his agent may apply to the Registrar for a certified copy of any document (including the order) in the record of the appeal or application to which he is a party.(2)The application shall be accompanied by deposit of an amount to cover the cost of preparing copies according to the scale laid down in Rule 66.(3)If the Registrar feels any doubt about the propriety of granting a copy of any such document, he shall place the application before the Tribunal and act in accordance with the orders of the Tribunal.

57. Forms of notice.

- Form XVI, XVII, XX and XXII with suitable modification wherever necessary shall be used for the purpose of the notices to be issued by the Tribunal.

58. Service of notice on Government.

- Notwithstanding anything contained in this rules, all notices required to be served on the State Government shall be served on the State Representative.

59. Revision.

- The application to the Commissioner for revision of an order passed by a Luxury Tax Officer or an Assistant Commissioner,as the case may be, may be filed by a stockist within thirty days from the date of receipt of such order in form XIV.Provided that no such application shall be entertained by the Commissioner in respect of any order against which the applicant has a right of appeal under Section 15 :Provided further that the Commissioner may admit an application for revision received after the said period if it is shown to his satisfaction that the appellant had reasonable cause for not

preferring the application in time.

60. Revision by the commissioner suo motu.

- The Commissioner may on his own motion at any time within three years from the date of passing of any order by the Luxury Tax Officer or within two years from the date of passing of any order by the Assistant Commissioner, as the case may be, call for records of the proceeding in which such order was passed and if he consider that any order passed therein is erroneous in so far as it is prejudicial to the interest of the revenue he may after giving the stockist an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary revise any such order :Provided that the Commissioner shall not revise any order under this rule -(1)where an appeal against the order is pending before the appellate authority under Section 15, or(2)where time-limit for filing an appeal under Section 15 has not expired.

61. Order on appeal or revision to authorise payment of extra demand or grant of refund.

(1)If an order on appeal or revision results in the enhancement of an assessment, the authority passing the order shall direct the Luxury Tax Officer to serve a notice of demand on the stockist, to pay within a period, not being less then thirty days from the date of service of the notice, by which the additional amount of tax so assessed and the penalty or interest, if any shall be paid by the stockist.(2)If the order on appeal or revision results in a reduction of the tax, penalty or interest the authority passing the order shall direct the Luxury Tax Officer to refund the excess amount, if any, paid by the stockist on an application by him made within twenty four months.

62. Copy of order to the parties.

(1)A copy of the order on appeal or revision shall be sent to the Luxury Tax Officer whose order forms the subject matter of appeal or revision, the date of receipt of the order by the Luxury Tax Officer shall be deemed date of receipt by the State Government.(2)A copy of the order of assessment, appeal or revision, as the case may be, shall be supplied to the concerned stockist free of cost and without application for the same.

63. Clerical errors.

- Any taxing authority appointed under Section 3 may at any time correct any arithmetical or clerical mistake or error apparent on the face of the record arising or occurring from accidental-slip or omission in an order passed by him.

64. Fees.

- Following fees are payable, namely :-

- | | | |
|-------|--|---|
| (i) | On an application for the issue of a licence or duplicate copy of licence, as the case may be. | Rupees Ten. |
| (ii) | On a memorandum of appeal against, or upon an application for revision against an order of assessment or penalty or both | Five per cent of the amount in dispute subject to minimum of Rupees five and maximum of rupees one hundred. |
| (iii) | On a memorandum of appeal or revision against any order other than order of assessment or penalty or both | Rupees Ten. |

Explanation - In this rule "the amount in dispute" means the difference between the amount of tax or penalty, if any or both demanded and the amount admitted by the stockist to be payable.

65. Fees not to be charged.

- No fee shall be payable in respect of any objection whether written or verbal made in reply to a notice issued under these rules or application which asks only information and which does not seek any specific relief or in respect of any memorandum of cross objection filed in response to notice issued.

66. Court fee.

- The following is the scale of Court fee payable for the grant of copies -

	Ordinary copy	Urgent copy
(i) For every 150 words or less of type written documents.	Twenty-five paise	Fifty paise
(ii) Authentication fees	Fifty paise	Seventy-five paise

67. Mode of payment of fee.

- Fees payable under the Act and Rules shall be paid in Court fee stamps or in cash into Government Treasury.

68. Compounding of any offences.

- When the Commissioner accepts under Section 20 of the Act a sum of money from any stockist by way of compounding of any offence, he shall issue an order in form XII directing the Officer-in-charge of the Government Treasury to receive on his behalf the sum specified in the order and he shall make over the order to the stockist for presentation at the Treasury at the time of payment forwarding a copy to the Officer-in-charge of the Treasury for his information.

69. Inspection.

(1) The driver or any other person in charge of the goods vehicle or boat shall stop the vehicle or boat as the case may be, at the check-post or barrier and keep it stationary as long as it is reasonably

required by the Officer-in-charge of the check-post or barrier and allow examination of goods in the vehicle or boat and inspection of all the records connected with the goods in the vehicle or boat, including way bill in Form XXIII.(2)The driver or the person in charge of the goods vehicle or boat shall produce the way bill in triplicate and other documents before the Officer-in-charge of the check-post or barrier through which the vehicle or boat first passes on its way. He, on examination of the contents, in the vehicle or boat, and inspection of the documents if finds that the goods are fully covered by the way bill and the way bill is not defective or incomplete, shall verify and sign the way bills and retain the original and duplicate copies and return the triplicate copy of the verified way bill to the owner or the person incharge of the goods vehicle or boat. The Officer-in-charge of the last check-post or barrier through which the said goods vehicle or boat carrying the said goods passed to its destination within State or outside the State, shall also, on examination of the contents of the vehicle or boat and inspection of the documents, if finds that the goods are fully covered by the said way bill, record the fact of exist, sign the said copy, and return the triplicate copy to the owner or the person in charge of the goods vehicle or boat.(3)Issue and use of way bills shall be regulated in the following manner :-(a)The way bill in Form XXIII in quadruplicate shall be supplied for any particular consignment on application and on payment of cost as may be fixed by Government from time to time duly authenticated with official seal and signature in full by the Luxury Tax Officer having jurisdiction over the stockist who consigns the goods in case of goods moving from one place to another inside the State or from a place inside the State to another place outside the State or who brings any goods into the State or to whom any goods are despatched from any place outside the State and in case of goods imported in to the State from a place outside the State, if such person is a licenced stockist under the Act.(b)No second or subsequent supply of way bill forms shall be made to any stockist unless he furnishes a true copy of account of the way bills maintained in Form XXIV last supplied to him duly certified under his signature, along with copy of the counterfoil of each way bill form duly filled in with all the details given in the corresponding original duplicate/triplicate copy of the way bill used.(c)Ordinarily one booklet of way bill forms shall be issued to a stockist at a time. But if a stockist makes an application for supply of more than one booklet of way bill forms at a time with sufficient justification and the Luxury Tax Officer after being fully satisfied on verification of the past records of frequency of consignments by the stockist or for any other reason to be recorded in writing, may issue more than one booklet, but not exceeding three booklets of way bill forms at a time.(d)In case of stockist other than a licensed stockist way bills duly authenticated with official seal and signature shall be supplied on payment of cost as may be fixed by Government from time to time by the Officer-in-charge of check-post/barrier on proper record, after being satisfied about his volume of transaction.(e)The way bill not authenticated by the signature and official seal of the Luxury Tax Officer having jurisdiction, as aforesaid, may be accepted by the Officer-in-charge of a check-post or barrier where it is proved to the satisfaction of such officer that the owner of the goods is not a stockist and the goods transported are his household or other articles intended for personal use.(4)The way bill in Form XXIII, which shall bear signature and official seal of the concerned Luxury Tax Officer, referred to in clause (a) of sub-rule (2) above, shall be -(a)printed in quadruplicate, the first copy marked as "Counterfoil" the second copy marked as "Original", the third copy marked as "Duplicate" and the fourth copy marked as "Triplicate" and contained in booklet of ten forms each, and(b)each form shall be serially machine numbered commencing from 0000001 to 1000000 and any subsequent print shall bear the prefix A, B, C, and so on.(5)Every stockist in whose case an

authenticated way bill is required to be submitted to the Officer-in-charge of check-post or barrier shall retain the counterfoil and submit the way bill in triplicate as referred to in clause (c) of sub-rule (3) above containing is name detailed address and licence number and the register referred to in clause (b) to the Luxury Tax Officer of the appropriate jurisdiction as referred to in clause (a) of sub-rule (3) above who will affix his official seal and signature as a mark of authentication. No subsequent authentication shall be made unless the accounts in respect of way bills, authenticated earlier, is furnished.(6)Every stockist referred to in clause (5) above shall maintain a register in Form XXIV.(7)In case of a person consigning the goods from outside the State to a stockist belonging to the State will obtain way bill from the consignee inside the State.(8)The Driver or any other person in charge of the goods vehicles or boat shall carry the requisite way bills in triplicate in respect of each consignee and shall tend the original and duplicate copy of the way bills to the Officer in-charge of check-post barrier through which the goods vehicle or the boat first passes on its way; Provided that in case the goods vehicle not intended to pass through a check-post or barrier is checked by an officer not below the rank of a Luxury Tax Officer the original copy of the way bill shall be tendered to such officer; Provided further that in case the vehicle or boat has not passed through a check-post or barrier or has not been checked by an officer not below the rank of a Luxury Tax Officer, the stockist shall submit the original copy of the way bill used during a month by the last day of the succeeding month along with the statement of accounts referred to in clause (6) above, to these Luxury Tax Officer of the concerned circle.(9)Every way bill form obtained from the Luxury Tax Officer by a licensed stockist shall be kept by him in safe custody and he shall be responsible for the loss, destruction or theft of any such form and also the loss of Government revenue, if any, caused thereby.(10)Every licensed stockist to whom any way bill form is issued by Luxury Tax Officer shall maintain a true and complete account of every such way bill form received from the Luxury Tax Officer in a register in form XXIV. If any such blank way bill form before it is used, signed and despatched to the stockist is lost, destroyed or stolen, the stockist shall report the fact to the Luxury Tax Officer immediately, make appropriate entry in Remarks column of the register and take such other steps to issue public notice of loss, destruction or theft as the Luxury Tax Officer may direct and in respect of each such way bill form shall furnish to the Luxury Tax Officer and indemnity bend in Form No. XXV against any possible loss to Government.(11)Any unused way bill forms remaining in stock with a licensed stockist on the cancellation of his licence shall be surrendered to the Luxury Tax Officer.(12)A licensed stockist to whom a way bill form is issued by the Luxury Tax Officer shall not either directly or otherwise transfer the same to another person.(13)The Luxury Tax Officer shall on receipt of a report of theft, loss or destruction of way bill form immediately report the fact to the Commissioner. The Commissioner, shall after making such enquiry as he may think necessary publish the particulars of the way bill forms in respect of which such report is received.(14)The Commissioner may by order declare that the way bill forms of particular series design or colour shall be deemed as obsolete and invalid, with effect from such date as may be specified in the notification, and when a notification declaring such forms as obsolete and invalid is published, all licensed stockist shall on or before the date, with effect from which the forms are so declared obsolete and invalid surrender all such unused way bill forms.

70.

(i) At any place other than a check-post or barrier, the driver or any other person in charge of a goods vehicle or boat shall stop on demand by a Luxury Tax Officer and keep it stationary as long as it is required and allow examination of the goods in the vehicle or the boat and inspection of all the records connected with the goods in the vehicle or boat. (ii) If on such inspection, such officer has reason to believe that there has been all evasion of Luxury Tax in respect of goods carried on in such vehicle or boat, such officer may order their unloading and seizure and confiscate after following the procedure as laid down under the rules. The Orissa Luxury Tax Rules 1995 Form I Application for licence under Section 6 of the Orissa Tax Act, 1995 (See rule

5) To The..... I..... son of..... on behalf of the stockist carrying on the business under the name and style..... situated at..... (Postal Address), do hereby apply for a licence under the Orissa Luxury Tax Act, 1995. The Municipal certificate of enlistment No. of the business is..... and the said certificate was first issued on..... and the date of its last renewal is..... The Excise Licence No. of the business is and the said licence was first issued on and the date of its renewal is..... The Registration Certificate Nos. of the business are..... under the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947). The name(s) and address(es) of the proprietor/partners/principal Officer/ Director/Managing Director of the business together with their age, father's name are shown in the statement below :-

Sl. No.	Name in full	Father's/ Husband's name	Age	Extent of interest in the business	Present address	Permanent address	Signature	Signature and address of witness attesting signature in column 8
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

12345

My/Our business was first started on..... I/We manufacture/process/make (here insert the names of luxuries)..... for stocking and sale. We import (here insert the names of luxuries) for stocking and sale from outside Orissa. Location of factory (if any)..... Location of warehouse (if any)..... Complete list of Additional places of business of the stockist The above statements are true to the best of my knowledge and belief Date..... Name of the applicant in full..... Signature..... Designation..... * Strike out portion or paragraph whichever is not applicable The application shall be signed in the manner prescribed in rule 5 The Orissa Luxury Tax Rules, 1995 Form I Licence (See rule 6) Licence No..... dated..... is hereby granted to (name of stockist)..... of (address of stockist)..... under the Orissa Luxury Tax Act, 1995. The business consist of..... * Manufacturing/processing/making (here insert the names of luxuries)..... * Importing (here insert the names of luxuries)..... from outside Orissa. The stockist's year shall run from 1st day of April to the 31st day of March and returns in Form are to be furnished by the stockist monthly within 10 days from the end of the month according to the financial year. The stockist has factory at..... The stockist

keeps warehouse

at.....(1).....(2).....(3).....(Seal)Date.....Signature.....The

Orissa Luxury Tax Rules, 1995Form IIINotice of imposition of penalty under Sub-section (2) of Section 6 of the Orissa Luxury Tax Act, 1995[See Sub-rule (1) of Rule 11]To.....(stockist) of (address)Whereas I have information that you, a stockist under the Orissa Luxury Tax Act, 1995 have become liable to pay luxury tax under Section 4 of the said Act but failed to obtain a licence under Section 6 within the period specified in the said Section.And Whereas it appears necessary to impose on you a penalty under Sub-section (2) of Section 6 of the said Act;You are hereby directed to attend in person or by an agent at (place)....on (date).....at (time).....and to show cause why a penalty not exceeding Rs.....(in figures) rupees..... (in words) shall not be levied on your under Section (2) of Section6 of the said Act;In the event of your failure to comply with this notice, the penalty as indicated above shall be imposed without further reference to you.Date

.....(Prescribed authority)Designation.....The Orissa Luxury Tax Rules, 1995Form IVNotice of demand of penalty under Sub-section (2) of Section 6 of the Orissa Luxury Tax Rules 1995[See sub-rule (2) of Rule II]To.....(stockist) of..... (address).In continuation of the notice in form III under Sub-section (2) of Section 6 of the Orissa Luxury Tax Act, 1995 issued to you on.....(date)* with reference to your petition or * revision/review, dated.....the day of.....20.....before *Luxury Tax Officer/Assistant Commissioner/Additional Commissioners of Luxury Tax/the Commissioner of Luxury Tax, you are hereby informed that the amount payable by you by way of penalty has been determined at Rs.....(in figures) Rupees (in) words).You are hereby directed to pay the sum of Rs.....(in figures) (Rupees... (in words) due from you as given below into the Government Treasury aton or before.....(date) and to produce the receipt proof of the payment before the undersigned not later than the.....day of.....failing which the said sum shall be recoverable from you as an arrear of land revenue.Penalty payable Rs

.....Less paid Rs.....Penalty due Rs.....Penalty paid in excess Rs.....Date.....Signature.....Designation.....The Orissa Luxury Tax Rules, 1995Form VReturn of Luxury Tax payable under the Orissa Luxury Tax Act, 1995 for the return period from.....to.....(See rule 13)Name of the stockist carrying on business under the trade name of.....Address of the stockist.....Licence Number of the stockist.....

Registration Certificate Number, if any, under-

(a) Orissa Sales Tax Act, 1947(Orissa Act 14 of 1947)

(b) Central Sales Tax Act, 1956(74 of 1956)

Turnover of stock of luxuries during the return period Rs.....(A)

Less; Deduction of turnover of stock of luxuries-

(a) under Section 5(a) Rs.....

(b) under Section 5(b) Rs.....

Total Rs(B)

Turnover of stock of luxuries on which Luxury Tax is payable(A-B) Rs.....(C)

Luxury Tax payable @.....per centum of Rs show in (C). Rs.....(D)

Luxury tax payable for Rs.....(in figures) (Rupees.....) (in words vide (D) is paid under Challan

No.....dated.....of the *Government Treasury.....The above statement is true to the best of my knowledge and belief.Dated.....Signature and status of person signing the return
The Orissa Luxury Tax Rules, 1995Form VIStatement of interest payable under Sub-section (1) or Sub-section (2) of Section 8 of the Orissa Luxury Tax, Act 1995(See rule 14)Name of the stockist carrying on businessunder the trade name of.....Address of the stockist.....Licence No. of the stockist.....

Relevant *return period/ period of assessment	Amount of luxury tax to be paid as per returns/assessment order	Date specified in the notice by which payment is to be made	*Actual date(s) of payment/ date of assessment	Actual amount of luxury tax paid
(1)	(2)	(3)	(4)	(5)
Amount of luxury tax remaining unpaid at the end of a month [vide (2) and (5) rounded off under sub-section (7) of Section 8]		Number of full months of default [vide (3) and (4)]	Rate of interest payable per month	Interest payable
(6)		(7)	(8)	(9)

2. Interest payable for Rs.....(in figures) Rupees.....(in words) (vide column 9) is paid by Challan No dated day of of the..... Treasury.

The above statements are true to the best of my knowledge and belief.Dated.....Signature and status of the person signing the statement'*Strike out the word which is not applicable.The Orissa Luxury Rules, 1995Form VIINotice under Sub-section (1) (2) of Section *9 of the Orissa Luxury Tax Act, 1995[See sub-rule (1) of rule 18]To.....(Stockist).....(Address)Whereas -*You, a licensed stockist holding licence No.....have not furnished all the returns in respect of the periods of the year/part of the year commencing from.....and ending on.....* I am not satisfied that the returns furnished by you in respect of the periods of the year commencing from.....and ending onis correct and complete.* And Whereas I am satisfied on information which has come into my possession that you have been liable to pay luxury tax under the Orissa Luxury Tax Act, 1995, in respect of the period commencing onand ending but you have failed to obtain a licence;And Whereas it appears to me to be necessary to make an assessment under Sub-section (2) of Section 9 of the said act in respect of the above mentioned period;You are hereby directed to attend in person or by an agent at (place).....(date) at (time).....and thereto produce, or cause thereto be produced, the accounts, documents and other records specified below for the purpose of such assessment,together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof.*and to show cause on that date and that time why in addition to the amount of luxury tax payable by you to be assessed for the period from to..... a penalty not exceeding..... of the amount of luxury tax as assessed shall not be imposed on you under Sub-section (1) of Section 9 of the said Act.....In the event of your failure to comply with this notice, I shall assess under Sub-section (1)/Sub-section (2) of Section 9 of the said Act, to the best of my judgement without further reference to you.DatePrescribed authorityParticulars of accounts, documents and records required for the year ending on...../period from.....to.....

- 1. Registers and documents to prove the correctness of the quantum of production of specified commodities.**
- 2. Registers and documents to prove the correctness of the quantum of imports of special commodities.**
- 3. Stock Register of specified commodities.**
- 4. Counterfoil or copies of sale bills and cash memo, in respect of specified commodities.**
- 5. Purchase vouchers, bills or other documents invoice in support of imports of specified commodities.**
- 6. Documents necessary to prove the correctness of the turnover and claims for deduction.**

*Strike out the word which is not applicable
 The Orissa Luxury Tax Rules, 1995
 Form VII
 Notice of Demand under Sub-section (1)/(2) of Section *9 of the Orissa Luxury Tax Act, 1995(See Sub-rule (4) of rule 18 and 20)
 To.....(Stockist).....(Address)* In continuation of the notice in Form.....served on you on theday of /with reference to your petition of appeal/revision before the Assistant Commissioner/'Additional Commissioner of Luxury Taxes/ Commissioner, Tribunal, you are hereby informed that your turnover on which luxury tax is payable for the period from.....to has been assessed at Rs (in figures) Rupees (in words) and accordingly luxury tax amounting to Rs.... : (in figures) Rupees..... (in words) is payable by you; *further, under Sub-section (1) of Section 9, you are to pay Rs (in figures) Rupees.....(in words) as penalty.* You are hereby directed to pay the sum of Rs (in figures) Rupees.....(in words) (as per details below) into the Government Treasury at.....on or before (date).....and to produce the receipt in proof of payment before the undersigned not later than (date), failing which the said sum of Rs (in figures) Rupees (in words) will be recoverable from you as an arrear of land revenue payable to the Collector and you shall be liable to pay interest under Sub-section (2) of Section 8.* You are hereby informed that out of the excess payment (as per details below) amounting to Rs..... (in figures) Rupees (in words) has been adjusted against arrears of luxury tax, penalty and interest for the periods as mentioned below:-

Sl. No.	Period of *assessment/determination	Amount adjusted against arrears	Rs. P.
1			
2			
3			
	Total		

After the aforesaid adjustment there still remains Rs (in figures) Rupees.....(in words) refundable to you for which Refund Payment Order (Cash) is enclosed.*You are hereby informed that the actual sum payable by you as above is equal to the total sum already paid by you (as per details below) :

1.

2.

Total ..

Less : (i) Luxury Tax paid

(ii) Penalty paid

3. Due : (i) Luxury Tax

(ii) Penalty

Excess

Paid : (i) Luxury Tax

(ii) Penalty

Date.....Luxury Tax Officer* Strike out the words which is not applicable.The Orissa Luxury Tax Rules, 1995Form IXNotice of the determination of interest under Sub-section (5) of Section 9 of the Orissa Luxury Tax Act, 1995[See sub-rule (3) of rules 19 and

20]To.....(stockist).....(address)You are hereby informed that the interest payable by you under *subsection (1) of Section 8 read with Rule 19 (1) (a) for default in payment of luxury tax as per returns in respect of the month (s) of the year/Sub-section (2) of Section 8 for default in payment of assessed luxury tax due in respect of the period has been

*determined/redetermined under Sub-section *(5)/(7) of Section 9 with reference to your petition for *review/appeal/revision, dated the.....day of.....before the Luxury Tax Officer/Assistant Commissioner/Additional Commissioner/Prescribed Authority/Tribunal; at Rs (in figures)

(Rupees.....) (in words) and interest payable by you under Sub-section (1) of Section 8 read with rule 19 (1) (b) for default in respect of the months of of the year..... has been * determined under Sub-section *(5)/(7) of Section 9 at Rs. (in figures) (Rupees) (in words) on the basis of tax payable by you according to *assessment for the said months/order passed on

*review/appeal/revision for such period and accordingly interest amounts to Rs.....(in figures)

(Rupees.....) (in words) is payable by you (as per details below) :*You are hereby directed to pay

the sum of Rs.....(in figures) (Rupees.....)(in words) into the *Government Treasury at on or before (date) and to produce the receipt in proof of the payment before the undersigned not later

than the day of failing which the said sum of Rs (in figures) (Rupees.....) (in words) shall be

recoverable from you as an arrear of land revenue payable to the Government.You are hereby

informed that out of the excess payment amounting to Rs.....(in figures) (Rupees.) (in words) has

been adjusted against arrears of *luxury tax, penalty and interest for the period as mentioned below

Sl. No. Period/Period of Assessment Amount adjusted against arrears

Rs. P.

1.2.3.

After the aforesaid adjustment there still remain Rs (in figures)(Rupees)(in words) refundable to your for which a Refund AdjustmentOrder is enclosed :

Details

Rs.

* Interest payable under Section 8 (1) read with rule 19 (1)(a)
* Interest payable under Section (1) read with rule 19(1) (b)
* Interest payable under Section 8 (2)
* Less paid : * Interest payable under Section 8(1) read with Rule 19 (1) (a)
* Interest payable under Section 8(1) read with Rule 19 (1)(b)
* Interest payable under Section 8(2)
Total

Excess paid

Due

Address :Date.....Prescribed Authority*Strike out whichever is not applicableThe Orissa Luxury Tax Rules, 1995Form XNotice for sale in auction of the luxuries seized under Section 13 (1) of the Orissa Luxury Tax Act, 1995.[See sub-rule (1) of Rule 26]To.....(Name of the stockist from whom luxuries are seized).....(address)Whereas, it appears that you have failed to comply with the requirement of the provisions under Sub-section (4) of Section 13 and take delivery of the luxuries seized from you on (date) under Sub-section (1) of Section 13 on production of the receipted challan as a proof of full payment of *penalty of Rs.....(Rupees.....) imposed on you under Sub-section (2) of Section 6/luxury tax of Rs (in figures) (Rupees.....) (in words) for the period from to.....And Whereas, it appears to me to be necessary to sell the seized luxuries in auction for the purpose of realisation of the unpaid amount of *penalty/luxury tax, as stated above;You are hereby directed to appear before the undersigned on.....(date) at.....(time) to produce the receipted challan as a proof of payment of the aforesaid amount of penalty/luxury tax and to take delivery of the seized luxuries.It may be noted that in the event of your non-compliance with this notice, the seized luxuries may be put to open auction sale and the sale proceeds may be applied in accordance with the provisions of the said Act and the rules made thereunder without further reference to you.Address.....Date.....Signature.....Designation.....The Orissa Luxury Tax Rules, 1995Form XINotice calling for objection and evidence against the proposed order under Sub-section (5) of Section 15 under the Orissa Luxury Tax Act, 1995(See rule 31)To.....(stockist).....(address)Whereas, it is proposed to pass an order to the effect mentioned below, you are hereby informed that if you wish to prefer any objection against such order you should attend either personally or by an agent authorised for that purpose at the office of the undersigned at (time.....on (date)...Dated.....Signature.....Designation.....List of the orders proposed to be passed.The Luxury Tax Rules, 1995Form XIIDirection to the Officer-In-charge of the appropriate Government Treasury for receipt of composition money(See Rule 68)ToThe Officer-in-charge of the Government Treasury at.....Whereas, in accordance with the provisions of Sub-section (1) of Section 20 of the Orissa Luxury Tax Act, 1995, I have agreed to accept by way of composition, the sum of Rs (in figures) (Rupees.....) (in words) from... (stockist of address) you are hereby directed to receipt the said sum on my behalf and to place it to the credit of the State Revenue and to return two receipted challans to the aforesaid stockist and one copy of the challan tome (the appropriate Luxury Tax Officer).Dated.....Signature.....Commissioner of Luxury TaxCopy forwarded to the Luxury Tax Officer.....The Orissa Luxury Tax Rules, 1995Form XIIFORM of Memorandum of appeal under Section 15 of the Orissa Luxury Tax Act, 1995[See Sub-rule (2) of Rule 27 and Sub-rule (1) of Rule 32]ToTheThe day of.....(a)Period of assessment.....(b)Date of order appealed against.....(c)Name and designation of the Officer who passed the order(d)(i)Amount of

luxury tax assessed(ii)Amount of penalty imposed(iii)Amount of interest determined(e)(i)Amount of luxury tax admitted(ii)Amount of penalty admitted(iii)Amount of interest admitted(f)(i)Amount of luxury tax in dispute(ii)Amount of penalty in dispute(iii)Amount of interest in disputeThe petition of.....carrying on business known as.....bearing licence No whose chief place of business is situated at shweath as follows :-

- 1. Under the Orissa Luxury Tax Act, 1995, the petitioner has been assessed for a turnover on which luxury tax is payable at Rs.....**
- 2. Under *Sub-section (2) of Section 6/Sub-section (1) of Section 9 of the Act, a penalty of Rs.....has been imposed on the petitioner.**
- 3. Under Sub-section *(5)/(7) of Section 9 of the Act, interest for Rs.....has been determined/redetermined to be payable by the petitioner.**
- 4. The notice of demand issued under Sub-section (2) of Section 6/ Sub-section (1) or Sub-section (2) or Sub-section (5) of Section 9 and received on.....is attached hereto.**
- 5. A copy of the order appealed against is attached.**
- 6. The petitioner has paid all luxury tax assessed and penalty imposed or interest determined under the order appealed against by Treasury Challan No.....dated.....**
- 7. The petitioner's turnover on which luxury tax is leviable, interest payable for the period mentioned above to Rs.....**
- 8. Such turnover was the whole turnover of the petitioner during the period of assessment. The petitioner had no other turnover either taxable or otherwise during the said period.**
- 9. The petitioner has made a return of turnover to the office of.....under Section 7 of the Act and has complied with all the terms of the notice served on him by.....under Section 9 of the Act.**
- 10. Being aggrieved by the aforementioned order of the petitioner begs to prefer the appeal on the following among other :-**

Grounds(Here enter the grounds on which you rely for the purpose of this appeal)

11. The petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable to luxury tax or interest under the Act or that the assessment order of determination may be cancelled and/or remanded to for the reassessment or redetermination or that the order of theimposing penalty of Rs.....upon the petitioner may be set aside or that he may be granted such relief or reliefs as may be deemed just and proper.

Verification I,....., the petitioner named in this petition do hereby declare that all luxury tax, interest and penalty admitted to be due in respect of the order of assessment, imposition of penalty or determination of interest appealed against has been paid by Treasury Challan No dated and that what is stated herein is true to the best of my knowledge and belief. Signature..... Designation..... The Orissa Luxury Tax Rules, 1995 Form XIV Form of application for revision under Sub-section (4) of Section 15 of the Orissa Luxury Tax Act, 1995 (See Rule 59) To The..... The..... date of..... (a) Period of assessment..... (b) Date of order appealed against..... (c) Name and designation of the officer who passed the order (d) (i) Amount of luxury tax assessed (ii) Amount of penalty imposed (iii) Amount of interest determined (e) (i) Amount of luxury tax admitted (ii) Amount of penalty admitted (iii) Amount of interest admitted (f) (i) Amount of luxury tax in dispute (ii) Amount of penalty in dispute (iii) Amount of interest in dispute The petition of..... carrying on business known as bearing licence No whose chief place of business is situated at sheweth as follows

1. Under the Orissa Luxury Tax Act, 1995, the petitioner has been assessed for a turnover on which luxury tax is payable at Rs.....

2. Under *Sub-section (2) of Section 6/Sub-section (1) of Section 9 of the Act a penalty of Rs has been imposed on the petitioner.

3. Under Sub-section *(5)/(7) of Section 9 of the Act interest for Rs..... has been *determined redetermined to be payable by the petitioner.

4. The notice of demand issued under Sub-section (2) of Section 6/Sub-section (1) or Sub-section (2) or Sub-section (5) of Section 9 and received on is attached hereto.

5. A copy of the order appealed against is attached hereto.

6. The petitioner has paid all luxury tax assessed and penalty imposed or interest determined under the order appealed against by appropriate treasury challan.

7. The petitioner's turnover on which luxury tax is leviable, interest payable for the period mentioned above amounted to Rs.....

8. Such turnover was the whole turnover of the petitioner during the period of assessment. The petitioner had no other turnover either taxable or otherwise during the said period.

9. The petitioner has made a return of turnover to the office of...under section 7 of the Act and has complied with all the terms of the notice served on him by.....under Section 9 of the Act.

10. Being aggrieved by the aforementioned order of the petitioner begs to prefer the appeal on the following among other

Grounds(Here enter the grounds on which you rely for the purpose of this appeal)

11. The petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable to luxury tax or interest under the Act or that the assessment order of determination may be cancelled and/or remanded to for reassessment or redetermination or that the order of the imposing penalty of Rs upon the petitioner may be set aside or that he may be granted such relief or reliefs as may be deemed just and proper.

Verification I.....the petitioner named in his petition do hereby declare that all luxury tax, interest and penalty admitted to be due in respect of the order of assessment, imposition of penalty or determination of interest appealed against has been paid by Treasury Challan No.....dated.....and that what is stated herein is true to the best of my knowledge and belief. Signature.....Designation.....The Orissa Luxury Tax Rules, 1995 Form XV Notice of intimation of modified amount of luxury tax, penalty or interest payable by a stockist [See sub-rule (2) of rule 21] To.....(stockist).....(address) With reference to your *appeal/application for review/revision, dated the.....day of.....20.....before the Luxury Tax Officer, Assistant Commissioner/Additional Commissioner of Luxury Tax Commissioner/Tribunal, you are hereby informed that *interest payable by you under Sub-section (1)/(2) of Section 8 and your turnover of stock of luxuries for the purpose of Section 5 for the period commencing on and ending on the.....day of 20 has been determined on *appeal/review/revision at Rs.....(in figures) (Rupees....) (in words and accordingly tax amounting to Rs.....(in figures) (Rupees.....) (in words (1) is payable by you. Further, under * Subsection (2) of Section 6/Sub-section (1) of Section 9 of the Act you are to pay Rs.....(in figures) (Rupees.....) (in words) penalty. *The amount due (as shown below) should be paid by you before the appropriate Certificate Officer in accordance with the provision of Sub-section (10) of Section 9 of the Act. *You are hereby directed to pay the sum of Rs (in figures) Rupees..... (in words) (as shown below) into the Government Treasury at on or

before (date) and to produce the receipt in proof of the payment before the undersigned not later than day of failing which the said sum of Rs.....of Rs.....(in figures (Rupees.....) (in words) will be recoverable from you as an area of land revenue payable to the Collector.*You are hereby informed that out of the excess payment (as shown below) amounting to Rs.....(in figures). (Rupees.....) (in words(.....).(i)Rs.....(in figures) (Rupees.....) (in words) has been adjusted against arrears of tax and penalty for the periods as mentioned below:-

Sl. No. Period of Assessment Amount adjusted against arrears

1. Rs.
- 2.
- 3.

Total:

* Strike out whichever is not applicable.(ii)Refund Adjustment Order for Rs.....(in figures), (Rupees.....) (in words) * is enclosed/will be issued afterwards.

Rs.

1. Tax payable
2. (a) Penalty under Section 6(2).....
- (b) Penalty under Section9(1).....
- Total ...

3. (a) Interest under Section 8(1).....
- (b) Interest under Section8(2).....
- Total ...

- Less : (i) Tax paid.....
- (ii) Penalty paid.....
- (iii) Interest paid.....
- Total...

- Due ... (i) Tax
- (ii) Penalty.....
- (iii) Interest.....

- Excess paid : (i) Tax.....
- (ii) Penalty.....

(Seal)* Assistant Commissioner/Luxury Tax

Officer(Circle).....Address.....Dated.....* Strike out whichever is not applicableThe Orissa Luxury Tax Rules, 1995Form XVI[See sub-rule (2) of rule 35]

Before the Sales Tax Tribunal, Orissa

{|

AppealApplication for reference

| No.of20|-|

AppellantApplicant

||-| Versus|-|

RespondentOpponent

||}ToThe above-named Appellant/ApplicantYou have filed an appeal/application for reference against order No..... dated..... of the Assistant Commissioner of Luxury Tax..... Range in his case No..... of..... under Section 15 of the Orissa Luxury Tax Act, 1995. It does not comply with the provisions of the said Act and Rules made thereunder in the following respect(s) :-

2. You are hereby required to remedy defect(s) within..... days of the receipt of this notice by you

Given under my hand and the seal of the Tribunal.

Date By order

Seal Registrar

The Orissa Luxury Tax Act, 1995Form XVII[See sub-rule (3) of rule 35]Before the Sales Tax Tribunal, Orissa

{|

AppealApplication for reference

| No.of20|-|

AppellantApplicant

||-| Versus|-|

RespondentOpponent

||}ToThe above-named Appellant/ApplicantPlease take notice that the appeal/application for reference filed by you against the order No. dated of the Assistant Commissioner of Luxury Tax.....Range in his case No.....of.....has been placed before the Tribunal for orders as it is defective as already intimated to you by notice datedThe Tribunal will hear the matter on (date).If you want to be heard, you should be present at the time of the hearing in person or through your agent. If you fail to do so, the Tribunal will pass orders in your absence.Given under my hand and the seal of the Tribunal

Date By order

Registrar

The Orissa Luxury Tax Rules, 1995Form XVIII[See clause (a) of rule 36]The Sales Tax Tribunal, OrissaRegister of Appeals

Sl. No.	Name and address of the appellant	Name and address of the respondent	Date of the order against which the appeal hasbeen preferred and the name and designation of the officer whomade the order	Period to which the appeal relates
(1)	(2)	(3)	(4)	(5)
Date of filing of the appeal	Date of decision by the Tribunal regardingadmission U/R 37 and whether admitted or dismissed		Date of final order passed by the Tribunal U/R 51	Result of appeal indicating extent of reliefgranted, if any
				REMARKS

(6) (7) (8) (9) (10)
The Orissa Luxury Tax Rules, 1995 Form XIX [See clause (b) of rule 36] The Sales Tax Tribunal,
Orissa Register of Applications for reference

Sl. No.	Name and address of the applicant	Name and address of the opponent	Date of the order against which the application has been filed and the name and designation of the officer who made the order	Period to which the application for reference relates
(1)	(2)	(3)	(4)	(5)
Date of filing of the application	Date of decision by the Tribunal regarding admission U/R 37 and whether admitted or dismissed	Date of final order passed by the Tribunal U/R 70 with results	Remarks (including particulars or cases referred to High Court on orders under subsection (3) of Section 16	

(6) (7) (8) (9)
The Orissa Luxury Tax Rules, 1995 Form XX [See sub-rule (2) of rule 37] Before the Sales Tax Tribunal, Orissa

{|

Appeal Application

| No. of 20 | - |

Appellant Applicant

|| - | Versus | - |

Respondent Opponent

|| } To

The above-named | Appellant Applicant

Please take notice that the above | Appeal Application for reference

has been set down for hearing by the Tribunal on at..... A.M./P.M. at..... (place) to decide whether Appeal/Application should be admitted or not, and that you, should attend on that day personally or through your duly authorised agent. On your failure to do so the Tribunal will hear and decide the Appeal/Application ex parte.

Date By order

Seal Registrar

The Orissa Luxury Tax Rules, 1995 Form XXI [See sub-rule (1) of rule 38]

{|

Appeal Appellant

| No. of 20 | - | Versus | - | Respondent || } To The above named respondent Please take notice that the above noted appeal has been admitted under rule 37 of the Orissa Luxury Tax Rules. A copy of the memorandum of appeal together with its enclosures is enclosed. You may if you so desire, file memorandum of cross objections in duplicate under clause (b) of Subsection (3) of Section 15 of the Orissa Luxury Tax Act, 1995 within 60 days from the date of receipt of this notice by you. Given under my hand and the seal of the Tribunal

Date By order

Seal Registrar

The Orissa Luxury Tax Rules, 1995 Form XXII (See Rule 39)

{|

Appeal Application for reference

| No. of 20 | - |

Appellant Applicant

|| - | Versus | - |

Respondent Opponent

|| } To

The above-named | Appellant Appellant | | Respondent Opponent

The above-named appeal/application for reference before the Tribunal against the order, dated of the in his case No. of stands posted for hearing on the date at AM./P.M. at the Office of the Tribunal at Please take notice that if you do not appear on the above date or any other day to which the hearing may be adjourned either in person or by authorised agent with the relevant records, documents, etc., on which you rely in support of/to oppose the appeal/application for reference it will be disposed of on merits ex parte. Give under my hand and the seal of the Tribunal.

Date By order

Seal Registrar

The Orissa Luxury Tax Rules, 1995 Form No. XXIII Form of Way Bill [See sub-rule (1) of rule 69, clause (a) of sub-rule (3) of rule 69 and sub-rule (4) of rule 69]

Serial Number

Date Month Year { |

| - | 1. | Date of issue of way bill by the Consigner | | - | 2. | Name and address of the Stockist/person consigning the goods | Registration Number | - | | Name..... | OST..... | - | | Address..... | CST..... | - | | | State..... | - | 3. | Full Address of Place (a) from which consigned | (b) to which consigned | - | | Name of Place..... | Name of Place..... | - | | Address..... | Address..... | - | 4. | If the place, to which the stock is consigned, is outside the State, mention the name of the Check-gate of exist..... | | - | 5. | If the consigner is transporting the goods :- | | - | | (a) In pursuance of a sale for purpose of delivery to the buyer; or (b) after purchasing them; or (c) from one of the shops or godown to an agent for sale; or (d) from shop or godown to another shop or godown for purpose of storage or sale; or (e) to his principal, having purchased them on his behalf; or (f) to his agent for sale on consignment basis | - | | (Strike out whichever is not applicable) |

a b c d e f

| - | 6. | The name and address of the dealer/person to whom the goods are consigned or from whom goods were purchased. | | - | | (Buyer or self or Agent or principal) | Licence Number | - | | Name | Under the Orissa Luxury Tax Act, 1995 | - | | Address | STATE | - | 7. | Description, quantity and value of goods | - | |

Sl. No. Commodity Invoice No. Date Quantity Value of Goods

Code Description

|-| 8. | Name and address of the owner of the goods vehicle or boat by which the Goods are consigned | - | | | Vehicle/Boat Number | } Name Address Declaration : I/We certify that to best of my/our knowledge the particulars furnished here are true and correct. Signature of the Consigner (To be filled in by the Office issuing/authenticating the form)

1. Office of Issue/Authentication*

2. Name of the person/Stockist * to whom issued/in whose favour authenticated*.

3. Licence Number : under the Orissa Luxury Tax Act, 1995.

4. Date up to which the above licence under the Orissa Luxury Tax Act, 1995 is valid.

Signature and Seal of the Issuing/Authenticating Authority(*. Strike out whichever is not applicable)(To be completed in the Office of the Check-post of entry).The aforesaid vehicle or boat bearing Noarrived at this check-post at hours on.....and was allowed to pass at.....hours on.....on its way to outside the State through the last check-post atby date The serial No. in the movement register is.....Seal :Date :Signature of the Officer of the Check-post/Barrier.(To be completed in the Office of the Check-post of Exist)The aforesaid vehicle/boat arrived at this check-post at hours on.....and passed at.....hours on.....through this check-post. The serial No. in the movement register is.....Seal :Date :Signature of the Officer of the Check-post/Barrier.The Orissa Luxury Tax Rules, 1995Form XXIV[See sub-rule (6) of rule 69 & sub-rule (10) of rule 69]Statement of Way Bills usedLicence Number under the Orissa Luxury Tax Act, 1995

Sl. No. of the way bill book	Way Bill Number	Date of supply/ authentication	Name and address of the consigner/ consignee with licence Number	Description of goods covered in the way bill	Quantity of goods covered under the way bill
(1)	(2)	(3)	(4)	(5)	(6)

Invoice Number	Value	Vehicle Number in which consigned	Place of Despatch	Destination	REMARKS
(7)	(8)	(9)	(10)	(11)	(12)

The Orissa Luxury Tax Rules, 1995 Form XXV [See sub-rule (10) of rule 69] Indemnity Bond towards
Loss of way Bills I, Shri..... son of Shri..... residing at P.S P.O District.....
Proprietor/Partner/Manager/Principal Officer of the business known as at and possessing a licence
bearing Noin the State of Orissa, under Orissa Luxury Tax Act, 1995, do hereby declare that the
way bills form bearing serial Noissued to me by the Luxury Tax Officer,..... Circle, on is
lost/destroyed/stolen (1) from my custody before being filled in or signed by me, (2) from my
custody after being filled in and signed by me, before despatch to the selling dealer/consignee,
namely.(3) in transit after being duly filled in and signed by me and despatched to the selling
dealer/consignee namely :-And, I, the aforesaid Shri.....do hereby undertake to indemnify the
Government against any loss arising out of the aforesaid loss of way bill form. And I bind myself, my
heirs, executors, administrators and assignees and each one of the other persons having any share,
title or interest in the aforesaid business and his heirs; executors, administrators and assignees
jointly and severally for indemnifying the Government for any such loss as aforesaid
Proprietor/Partner/Manager/Principal Officer