

The Central Sales Tax (Orissa) Rules, 1957

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The Central Sales Tax (Orissa) Rules, 1957 Published vide Notification Orissa Gazette Notification No. 14461-CTA-7/57-F.16.5.1957 Notification No. 14461-C.T.A.-7/57-F., dated 16th May, 1957, - In exercise of the powers conferred by Sub-sections (3), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government do hereby make the following rules.

Chapter I

1. Short title.

- These rules may be called the Central Sales Tax (Orissa) Rules, 1957.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context-(a)"Act" means the Central Sales Tax Act, 1956;(b)[the words "agent", "circle" and "range" shall have the same meaning as have been assigned to them in the Orissa Value Added Tax Rules, 2005;] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.](bb)["Appellate Authority" means an Assistant Commissioner of Sales Tax when the order appealed against is passed by a Sales Tax Officer and an Additional Commissioner of Sales Tax when the order appealed against is passed by an Assistant Commissioner of Sales Tax; [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.](bbb)"Assessing Authority" means an officer appointed or deemed to have been appointed under the Orissa Value Added Tax Act, 2004 and authorised by the Commissioner to make assessment under that Act;](c)"Assistant Commissioner" means an Assistant Commissioner of Sales Tax appointed under the [Orissa Value Added Tax Act, 2004] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], read with the rules made thereunder to assist the Commissioner;(d)"Assistant Sales Tax Officer" means an officer appointed as such under the [Orissa Value Added Tax Act, 2004] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] and the rules made thereunder to assist the Commissioner;(e)"Commissioner" means

Commissioner of Sales Tax appointed under the [Orissa Value Added Tax Act, 2004] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], and includes any officer to whom the Commissioner may delegate his powers and duties;(f)"District Collector" means the Chief Officer-in-charge of the revenue administration of a district and shall include a Deputy Commissioner of a district ;(g)[the words "Government Treasury" shall have the same meaning as have been assigned to it in the Orissa Value Added Tax Rules, 2005] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.];(h)"Form" means a form appended to these Rules;(i)"Quarter" means a period of three months ending on the 31st March, 30th June, 30th September or 31st December of any year;(j)"Sales Tax Officer" means an officer appointed as such under the [Orissa Value Added Tax Act, 2004] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] read with the rules made thereunder.

Chapter II

3. [[Inserted vide Orissa Gazette Extraordinary No. 1892/6.12.1974, SRO No. 893/1974.]

(1)When an application for registration under Sub-section (1) or Sub-section (2) of Section 7 of the Act is made by a dealer within thirty days from the date on which he becomes liable to pay tax under the Act, the officer authorised to grant certificate of registration after making such enquiry as he may think necessary after being satisfied that the applicant has correctly given all the required information and the application is in order and the [fee of rupees twenty-five] per registration has been duly paid and the security, if any, demanded for good and sufficient reasons under Sub-rule (2) of this rule is fully paid, shall grant the certificate of registration with effect from the date of commencement of such liability :Provided that before an application for registration is rejected for nonpayment of the security required to be paid under Sub-rule (2) of this rule, the dealer shall be given an opportunity of being heard.(2)(a)The authority to whom an application is made under Sub-section (1) or Sub-section (2) of Section 7 of the Act, for the proper realisation of tax payable thereunder or for proper custody and use of the forms referred to in Clause (a) of the first proviso to Sub-section (2) of Section 6 or Sub-section (1) of Section 6-A or Clause (a) of Sub-section (4) of Section 8 of the Act, after giving him an opportunity of being heard, by an order in writing and for reasons to be recorded therein, require a dealer who has supplied for registration under the said Act, to pay by a specified date a reasonable security, which may be equivalent to the tax estimated by him as being payable by the dealer for one year. The demand of security shall be made in Form I-A and the payment of security shall be in the manner as laid down in Sub-rule (3).(b)The officer authorised to grant a certificate of registration may, for the proper realisation of tax payable under the Act or for proper custody and use of forms referred to in Clause (a) of the first proviso to Sub-section (2) of Section 6 or Sub-section (1) of Section 6-A or Clause (a) of Sub-section (4) of Section 8 of the Act, after giving him an opportunity of being heard, by an order in writing require a dealer to whom certificate of registration has been granted to pay a reasonable security or additional-security, as the case may be, by a specified date, which may be equivalent to tax estimated by him as being payable by the dealer for one year. The demand of security shall be made in Form I-A and the payment of security shall be in the manner laid down in Sub-rule (3).(3)Such security may be furnished by the

dealer in any of the following manners, namely : (i) by depositing with the authority to whom an application has been made under Sub-section (1) or Sub-section (2) of Section 7 in National Saving Certificates for the amount of security fixed; or (ii) by depositing such amount in Post Office Savings Bank and pledging the pass book depositing with the authority to whom an application is made under Sub-section (1) or Sub-section (2) of Section 7; or (iii) by depositing with the authority to whom an application is made under Sub-section (1) or Sub-section (2) of Section 7. Government Securities for the amount fixed by the said officer. (4) (a) An appeal under Sub-section (3-H) of Section 7 shall be in Form XIV and shall be preferred to the [appellate authority] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]. It shall be accompanied by the order appealed against in original or by a certified copy thereof unless omission to produce such order or copy is explained to the satisfaction of the appellate authority. (b) An appeal under this rule shall bear court-fee stamp of rupee one only and shall either be presented by the appellant or his agent to the appellate authority or be sent to the said authority by registered post. (c) The appellate authority shall before passing orders in an appeal give the appellant a reasonable opportunity of being heard. (d) The procedure to be followed in hearing the appeal under this rule shall be the same as those prescribed by the rules framed under [Orissa Value Added Tax Act, 2004.] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

3A. [Assignment of Tax payers' Identification Number (TIN). [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

- Every certificate of registration issued under sub-rule (1) of rule 3 shall bear the Tax Payers' Identification Number (TIN) issued under the Orissa Value Added Tax Rules, 2005 which shall be deemed to be the Identification Number of the dealer for the purposes of these rules.]

3B. [[Inserted vide Orissa Gazette Extraordinary No. 1892/6.12.1974-SRO No. 893/3.12.1974.]

On an application by the dealer in Form I-B the registering authority may order refund of any amount or part thereof, deposited by the dealer by way of security for any or all of the following reasons : (a) in case of cancellation of registration certificate; (b) in case of security exceeding the tax estimated as being payable by the dealer for one year; (c) in case of excess amount, if any, remaining after forfeiting any part of security furnished by the dealer under Section 7 (3-D) of the Act; or (d) if the, security is not required for proper realisation of tax or proper custody and use of the forms referred to in Clause (a) of first proviso to Sub-section (2) of Section 6 or Sub-section (1) of Section 6-A or Clause (a) of Sub-section (4) of Section 8 of the Act : Provided that before an application for refund of security is rejected the dealer shall be given an opportunity of being heard.]

4. [Publication of list of registered dealers/certificate of registration cancelled in the Orissa Commercial Taxes Gazette. [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

- The registering authority shall, at interval of one month, publish in the Commercial Taxes Gazette the list of dealers registered under the Act and dealers whose certificates of registration have been cancelled during the intervening period and for the purposes of this rule, the provisions of the Orissa Value Added Tax Rules, 2005 shall, mutatis mutandis, apply.]

5.

[* * *] [Omitted vide Orissa Gazette Extraordinary No. 95/2.2.1963-Notification No. 4463-F./11.2.1963.]

6. Authority from which declaration forms may be obtained - Use, custody and maintenance of records of such forms and matters incidental thereto.

(a) A registered dealer, who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealer's certificate of registration, shall obtain an application [(affixed with a fee of [rupees twelve] [Substituted vide Orissa Gazette Extraordinary No. 95/2.2.1963-Notification No. 4463-F./11.2.1963.] in court-fee stamps) for every 25 blank declaration forms applied for] from the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] blank declaration forms prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, for furnishing them to the selling dealer :[Provided that the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 1892/6.12.1974-SRO No. 893/74/3.12.1974.] may refuse issue of such form to a dealer who has failed to comply with the order demanding security or additional security, as the case may be, under Sub-rule (2) of Rule 3 of these rules. The [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] shall apply to the dealer applying in this behalf such number of blank declaration forms as appears to him to be reasonable at any one time :]Provided further that no second or subsequent supply of declaration forms shall be made to any such dealer unless he furnishes to the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] a true copy of the accounts, certified by him under his signature of the forms last supplied to him as maintained in Form V referred to in Sub-rule (d).Provided further that for the purpose of this sub-rule the application shall be signed by any person who is authorised to sign a return under the Rule 11.(ii)Before furnishing the declaration to the selling dealer the purchasing dealer or a person authorised by him in this behalf, shall fill in all required particulars in the form, affix his usual signature in the space provided in the form for this purpose and also at the bottom of the last entry of the bill or cash memo. Thereafter, the counter foil of the form shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer [and the selling dealer shall furnish the portion marked 'Original' of the declaration in Form 'C' to the assessing authority alongwith the Statement in Form 'A' within three months after the end of the period to which the declaration relates] [Added vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]; .(b)No purchasing dealer shall give nor shall a selling dealer accept any declaration except in a form obtained by the purchasing dealer, on

application from the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] and not declared obsolete and invalid by the Commissioner under the provisions of Sub-rule (j).(c)Every declaration form obtained from the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form or the loss of Government Revenue, if any, resulting directly or indirectly from such theft or loss.(d)(i)Every registered dealer to whom any declaration form is issued by a [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] shall maintain in a register in Form No. V, a true and complete account of every such form received from the [Sales Tax Officer or Assistant Commissioner, as the case may be] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]. If any such blank form before it is filled in, signed and despatched to the selling dealer, is lost, destroyed or stolen, the dealer shall report the fact to the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] immediately, make appropriate entries in the remarks column of the register, and take such other steps to issue public notice of the loss, destruction or theft, as the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] may direct and in respect of each of such form shall furnish to the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] an indemnity bond in [Form XI] against any public loss to Government.[* * *] [Deleted vide Orissa Gazette Extraordinary No. 1299/6.12.1968-Notification No. 39293-F/29.11.1968.](e)Any unused declaration forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] together with the certificate of registration.(f)No registered dealer to whom a declaration form is issued by the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] shall either directly or through any other person, transfer the same to another person except for the lawful purpose of Clause (a).(g)A declaration form in respect of which a report has been received by the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] under Sub-rule (d) shall not be valid for the purpose of Sub-rule (a).(h)The [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] shall on receipt of a report of loss, theft or destruction of declaration forms, immediately report the fact to the Commissioner.(i)On receipt of report referred to in the Sub-rule (h) the Commissioner shall after such enquiry, if any, as he may think necessary, publish in the Gazette, the particulars of the declaration forms in respect of which a report is received under Sub-rule (d).(j)The Commissioner may, by notification in the Gazette, declare that declaration forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the information :Provided that a copy of such notification shall also be forwarded to Chief Sales Tax Authorities of other States for publication in their respective State Gazettes.(k)When a notification declaring forms of a particular series design or colour obsolete and invalid is published under Clause (j) all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the

[Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid :Provided that new forms shall not be issued to a dealer until he, has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the [Sales Tax Officer or Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.](1)When there is a publication or notification in the Gazette under Sub-rule (j), as the case may be, the Commissioner may forward copies of such publication or notification to other State Governments for publication in their Gazettes.

6A.

(i)When the Central or the State Government not being a registered dealer wishes to purchase goods from a registered dealer on payment of tax at the rate applicable under the Act to sales to the Government, an officer authorised by the Central Government or in the case of the State Government, a Gazetted Officer of the State Government not below the rank of the head of the office who makes the purchases or any Gazetted Officer authorised by him in this behalf shall furnish to the selling dealer a certificate in duplicate in Form 'D' of the Central Sales Tax (Registration and Turnover) Rules, 1957 and retain the counterfoil in his office.(ii)Before furnishing the certificate to the selling dealer the authorised officer shall fill in all required particulars in the prescribed form, shall sign the same and shall affix the official seal thereto in the space provided for the purpose. Thereafter the counterfoil of the certificate shall be retained by him and the other two portions marked "Original" and "Duplicate" shall be made over to the selling dealer [and the selling dealer shall furnish the portion marked 'Original' to the assessing authority alongwith the Statement in Form 'A' within three months after the end of the period to which the Certificate relates.] [Added vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.].

6B.

(i)A registered dealer who claims exemption from payment of tax in respect of any sale under the provisions of Sub-section (2) of Section 6 of the Act shall obtain from the registered dealer from whom he purchased the goods a certificate in Form E-I or E-II, as the case may be, prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 duly filled in and signed by the latter or any person duly authorised by him in writing in this behalf. He shall furnish the portion marked "Original" to the [assessing authority alongwith a Statement in Form B within three months after the end of the period to which the Certificate relates and the portion marked 'Duplicate' shall be retained by him.] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.];(ii)Blank E-I and E-II Forms referred to in the Sub-Rule (i) may be obtained free of charge by any registered dealer from the [Sales Tax Officer or the Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] referred to in Sub-rule (a) of Rule 6 :[Provided that the [Sales Tax Officer or the Assistant Commissioner, as the case may be,] [Inserted vide Orissa Gazette Extraordinary No. 1892/6.12.1978-SRO No. 893/74/3.12.1974.] may refuse issue of such forms to a dealer who has failed to comply with an order demanding security or additional security, as the case may be, under Sub-rule (1) of Rule 3 of these rules.](iii)Every

registered dealer to whom any E-I or E-II Form is issued by a [Sales Tax Officer or the Assistant Commissioner, as the case may be,] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] shall maintain accounts of such forms in Form V-A or V-B respectively and the provisions of Sub-rules (b) to (k) of Rule 6 relating to the use and custody of declaration forms maintenance of accounts thereof, surrender of unused, obsolete and invalid forms, report and Gazette notification in case of loss, theft or destruction of any forms and other matters incidental thereto shall also be applicable for the corresponding purposes in respect of the E-I and E-II forms.

6C. [[Inserted vide Orissa Gazette Extraordinary No. 1892/6.12.1978-SRO No. 893/74/3.12.1974.]

(1)A registered dealer who claims exemption from payment of tax in respect of goods on the ground that the movement of such goods from one State to another was occasioned by reasons of transfer of such goods by him to any other place of his business or to his agent of principal, as the case may be, and not by reason of sale, shall obtain from the principal officer of the other place of business or his agent or principal, as the case may be, a declaration in Form 'F', prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 duly filled in and signed by the principal officer or other place of business or his agent or principal, as the case may be, or any person duly authorised by him in writing in this behalf. He shall furnish the portion marked original to the [assessing authority alongwith the Statement in Form C within three months after the end of the period to which the declaration relates]. The portion marked duplicate shall be retained by him.(2)Blank 'F' forms may be obtained on application affixed with a fee of [rupees twelve] [Substituted vide Orissa Gazette Extraordinary No. 933/26.6.1982 w. e. f. 1.7.1982.] and paise fifty in Court-fee stamp for every twenty-five blank declaration forms applied for by any registered dealer from the [Sales Tax Officer or Assistant Commissioner, as the case may be] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], referred to in Sub-rule (a) of Rule 6 :Provided that the [Sales Tax Officer or Assistant Commissioner, as the case may be] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], may refuse issue of such forms to a dealer who has failed to comply with an order demanding security or additional security under Sub-rule (2) of Rule 3 of these rules.(3)Every registered dealer to whom any 'F' Form is issued by a [Sales Tax Officer or Assistant Commissioner, as the case may be] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], shall maintain accounts of such forms in Form V-C and the provisions of Sub-rules (b) to (k) of Rule 6 relating to the use and custody of declaration forms, maintenance of accounts thereof, surrender of unused, obsolete and invalid forms, report and Gazette notification in case of loss, theft or destruction of any forms and other matters incidental thereto shall also be applicable for the corresponding purposes in respect of the 'F' Forms]

6D. [[Inserted vide S.R.O. No. 1301/78/ 26.10.1978 w.e.f., 1.11.1978.]

(1)A registered dealer who claims exemption from payment of tax in respect of any goods on the ground that the movement of such goods is a sale in the course of export of those goods out of the territory of India within the meaning of Sub-section (3) of Section 5 of the Act, shall obtain a certificate in Form 'H' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, duly filled in and signed by the exporter along with the evidence of export of such goods. He

shall retain the counterfoil and the other two portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer [and the selling dealer shall furnish the portion marked 'Original' to the assessing authority alongwith the Statement in Form D within three months after the end of the period to which the Certificate relates].(2)Blank 'H' Forms may be obtained on application affixed with a fee of [Rupees twelve] [Substituted vide Orissa Gazette Extraordinary No. 933/26.6.1982 w. e. f. 1.7.1982.] in Court-fee stamp for every twenty five blank declaration forms applied for by any registered dealer from the [Sales Tax Officer or Assistant Commissioner, as the case may be] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], referred to in Sub-rule (a) of Rule 6 :Provided that the [Sales Tax Officer or Assistant Commissioner, as the case may be] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], may refuse issue of such forms to a dealer who has failed to comply with an order demanding security or additional security under Sub-rule (2) of Rule 3 of these rules.(3)Every registered dealer to whom any Form H is issued by a [Sales Tax Officer or Assistant Commissioner, as the case may be] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], shall maintain accounts of such forms in Form V-D and the provisions of Rule 6 relating to the use and custody and maintenance of accounts thereof, surrender of unused, obsolete and invalid forms report and Gazette notification in case of loss, theft or destruction of any forms and other matters incidental thereto in so far as they apply to declaration in Form prescribed under these rules shall mutatis mutandis apply to certificate in Form 'H'.]

6E. [[Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

A registered dealer who claims exemption from payment of tax in respect or any goods on the ground that sale of such goods have been made in the course of inter-State trade or commerce, to a registered dealer for the purposes specified under sub-section (6) of Section 8 of the Act, shall obtain a declaration in Form I prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 duly filled in and signed by the purchasing registered dealer or any person duly authorised by him in writing in this behalf. He shall furnish the portion marked 'Original' to the assessing authority alongwith the Statement in Form E within three months after the end of the period to which the declaration relates and the portion marked 'Duplicate' shall be retained by him.]

6F. [[Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

A registered dealer who claims exemption from payment of tax in respect of any goods on the ground that sale of such goods have been made in the course of inter-State trade or commerce, to any official, personnel, consular or diplomatic agent of foreign diplomatic mission or consulate in India or United Nations or other,International Body for the purposes specified under Sub-section(3) of Section 6 of the Act, shall obtain a certificate in Form J prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 duly filled in and signed by the purchaser/authorized officer with seal of the diplomatic mission/consulate/International body referred to in Sub-section (3) of Section 6 of the Act in support of purchase of such goods and shall furnish the portion marked 'Original' to the assessing authority alongwith the Statement in Form F within three months after the end of the period to which the declaration relates and the portion marked 'Duplicate' shall be retained by him.]

Chapter IV

7. Returns.

- [(1) Within twenty-one days of the expiry of each month, or quarter of a year, as the case may be, every registered dealer shall furnish to the assessing authority a return in Form I showing particulars in respect of-(a)sales tax payable by him for that month or quarter, as the case may be, on the sales effected by him in the course of inter-State trade or commerce; and(b)transactions made under Sections 3, 5, 6, 6A and 8 of the Act during the month or quarter, as the case may be, to which such transactions relate :Provided that the Commissioner may, for reasons to be recorded in writing, specify by notification, a different period in respect of any dealer or class or classes of dealers to furnish return:Provided further that the Commissioner may, by notification, exempt, under such circumstances and subject to such conditions and restrictions as may be specified in that notification, any class of dealers from filing return.] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.](2)[If a registered dealer having furnished a return under sub-rule (1) discovers any omission or error in the return so furnished, he may file a revised return in Form I before the date on which the return for next quarter, or month, as the case may be, becomes due and if any differential tax becomes due as per such revised return, he shall pay such tax alongwith interest due under rule 8 and furnish proof of payment thereof within the time stipulated in this sub-rule.(3)(a)The return under sub-rule (1) or (2) shall be accompanied by a receipt from the Government Treasury as specified in rule 24 of these rules or a crossed demand draft drawn on any scheduled bank or a banker's cheque issued by a scheduled bank in favour of the Sales Tax Officer or Assistant Commissioner, as the case may be, for the full amount of tax payable along with interest, if any, as per the return.(b)Where a registered dealer furnishes a return under sub-rule (1) or (2) without the proof of payment of tax along with interest, if any, as specified in clause (a), a notice in Form II shall be served upon such dealer for payment of the tax due as per the return furnished and the registered dealer shall pay the amount of tax defaulted along with interest, if any, within the time specified in the notice issued.(c)Where, in case of a dealer registered under this Act and the Orissa Value Added Tax Act, 2004, the input tax credit under the Orissa Value Added Tax Act, 2004 in respect of a month or quarter, as the case may be, exceeds his tax liability under the said Act for that period, the excess in put tax credit shall be set off against the tax payable under this Act and these rules in the return for the same month or quarter, as the case may be.]

7A. [Statements and declaration Forms/Certificates. [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

(1)Every registered dealer filing return under rule 7 shall, in respect of transactions in each quarter,furnish to the assessing authority statements in Form A, B, C, D, E and F showing particulars of transactions under Sections 3, 5, 6, 6A and 8 of the Act alongwith the Declaration Forms and Certificates in support of such transactions relating to that quarter, within three months after the end of such quarter.(2)Every dealer who claims to have made inter-State transactions under Sections 3, 5, 6, 6A and 8 of the Act shall, in respect of such claim, furnish the portion marked 'Original' of the Declaration or Certificate, as the case may be, received by him from the purchasing

dealer or Government or personnel / body referred to in rule 6F, as the case may be, alongwith the Statements specified in sub-rule (1).] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

7AA. [Scrutiny of Return and Statement. [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

(1)Each and every return furnished by a registered dealer under these rules shall be subject to scrutiny by the assessing authority to verify the correctness of calculation, application of correct rate of tax and interest, claim of deductions or exemptions made therein under the Act and the rules framed thereunder and full payment of tax and interest payable by the dealer under the Act and the rules made thereunder for the period to which the return relates and for the purpose of this rule, the provision of sub-rule (1) of rule 12 shall, mutatis mutandis, apply.(2)Each and every Statement and Declaration Forms and Certificates, as the case may be, furnished by a registered dealer under rule 7A shall be subject to scrutiny by the assessing authority to,-(a)Ensure that the exemptions/deductions/concessions claimed in the return filed under the Act and these rules are duly supported by the declarations forms or certificate as the case may be, furnished under rule 7A;(b)ensure that the information furnished in the Statements are in conformity with declaration forms or certificates, as the case may be;(c)ensure that the declaration forms or certificates, as the case may be, are in order and duly filled in;(d)verify arithmetical correctness in the Statements furnished;and for the purpose of this rule, the provisions of sub-rule (1) of rule 12 shall, mutatis mutandis, apply.]

8. [Payment of interest for non-submission of return/non-payment of tax [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

(1)If a registered dealer fails, without sufficient cause, to pay the amount of tax due as per the return furnished under rule 7 or fails to furnish a return under these rules, such dealer shall be liable to pay interest in respect of the tax, which he fails to pay according to the return or the tax payable for the period for which he failed to furnish return, at the rate of one per centum per month from the date the return for the period was due to the date of its payment or to the date of order of assessment, whichever is earlier.(2)Every dealer required to pay interest under sub-rule (1) shall pay such interest at the time of making payment of the tax, or on the date specified in the demand notice as per the order of assessment, whichever is earlier.(3)The dealer shall furnish a statement showing details of calculation of the amount of interest payable as referred to in sub-rule (1) and furnish such statement along with the receipted challan or crossed demand draft or banker's cheque evidencing payment of such interest.]

8A. [Levy of penalty for default of payment of tax and interest payable. [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

(1)If a registered dealer, without sufficient cause, fails to pay the amount of tax due and the interest payable thereon along with return or revised return in accordance-with rule 7, the assessing

authority may, subject to sub-rule (3), direct him to pay, in addition to the tax and interest payable by him, a penalty at the rate of two per centum per month on the tax and interest so payable, from the date it had become due, to the date of its payment or to the date of order of assessment, whichever is earlier.(2)If a registered dealer, without any sufficient cause, fails to furnish the proof of payment as required under rule 7, the assessing authority may, subject to sub-rule (3), direct him to pay, in addition to the tax, interest under sub-rule (1) of rule 8 and penalty under sub-rule (1) of this rule payable or paid by him, a penalty of a sum of rupees one hundred per each day of default, subject to a maximum of rupees ten thousand.(3)Before imposition of penalty, the assessing authority shall serve on such defaulting dealer a notice in Form 11-A calling him to show cause, within a period of fourteen days from the date of receipt of the notice as to why a penalty shall not be levied on him and consider the explanation given by the dealer, if any.(4)The order imposing penalty under sub-rule (1) or (2) of this rule shall be served on the defaulting dealer together with a notice of demand in Form VII.]

9. Calling for return from unregistered dealer.

- [(1) If upon information which has come into his possession the assessing authority is satisfied that any dealer has been liable to pay tax under the Act in respect of any period and has nevertheless failed to apply for registration, the assessing authority may serve upon him a notice in Form III requiring him to furnish within one calendar month of the receipt of the notice a return in Form III A for such period as may be specified in the notice.(2)If a dealer, upon whom a notice in Form III has been served, complies or fails, without sufficient cause, to comply with the requirements of such notice, the assessing authority shall refer the case to audit for survey and fixation of liability to pay tax under the Act and the rules for survey and fixation of liability to pay tax under the Act and these rules.] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

10. [Tax Audit. [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

(1)If the Commissioner so desires, he may direct for tax audit in respect of a dealer to prevent evasion of tax and ensure proper tax compliance.(2)Tax audit subject to the procedures laid down in the Orissa Value Added Tax Rules, 2005, shall ordinarily be conducted in the business premises or office or godown or warehouse or any other place, where the business is normally carried on by the dealer or stock-in-trade or books of accounts of the business are kept or lodged temporarily or otherwise.(3)After completion of tax audit of a dealer under sub-rule (3) of rule 12, the officer authorised to conduct such audit shall, within seven days from the date of completion of the audit, submit the audit report, to be called "Audit Visit Report", to the assessing authority along with the statements recorded and documents obtained evidencing suppression of purchases or sales, or both, erroneous claim of deductions and evasion of tax, if any, relevant for the purposes of investigation, assessment or such other purposes.]

11. Return to be signed by dealer.

- [The person referred to in subsection (7) of Section 33 of the Orissa Value Added Tax Act, 2004 shall alone be competent to sign the returns under rule 7 and Statements under rule 7A of these rules.] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

11A.

Every dealer liable to registration under the Act as an undivided Hindu family, an association or club, society, firm or company or who carries on business as a guardian or trustee or otherwise on behalf of another person shall along with the application for registration send to the registering authority a declaration in Form X stating the name of the person who shall be deemed to be the manager of such dealer's business for the purpose of the Act. All statements made and returns furnished by such manager shall be binding on the dealer. Such declaration may be revised from time to time :Provided that every dealer registered under the Act before the date of commencement of this rule shall furnish to the registering authority such declaration within sixty days from the date of commencement of this rule.]

Chapter V

12. Assessment.

- [(1) (a) Where a registered dealer furnishes return in respect of a month or quarter, as the case may be, and the Statements, declaration Forms or certificates, as the case may be, under rule 7A and where, - (i) such return, statements and declaration forms or certificates, as the case may be, are found to be in order, correctly and completely filled in; (ii) there is no arithmetical mistakes apparent on the face of such return or statement, and (iii) exemptions, deduction, concessions under the Act and the rules made thereunder claimed in the return are supported by declaration Forms or Certificates, as the case may be, furnished, the said return shall be accepted as self-assessed. (b) (i) Where there is any arithmetical mistake apparent on the face of such returns, and such mistakes can be reconciled without any reference to the dealer to whom the returns relate, such returns may accordingly be rectified and the rectification so made, may be intimated to the dealer in Form II-B for information. (ii) If the rectification as intimated to the dealer is not accepted by the dealer, he may, within seven days from the date of receipt of such intimation, file an application stating therein the correct position along with reasons for occurrence of such mistakes to the assessing authority and if such authority is satisfied, the returns referred to in sub-clause (i) shall be accepted as self-assessed. (iii) Where the arithmetical mistakes apparent on the face of the returns remain un-reconciled, such mistakes shall be intimated to the dealer to whom the return relates in Form II-B for necessary rectification within fourteen days from the date of receipt of the intimation and if the assessing authority is satisfied that the mistake is bona fide and not deliberate, such authority shall accept the return as self-assessed. (iv) Where the dealer fails to rectify the mistakes as intimated within the time specified under sub-clause (iii) or the mistakes are found to be deliberate with an intention to evade tax or attempt to evade tax, the returns wherein such

mistakes are found shall be referred to audit under rule 10.(c)Where, -(i)the dealer fails to furnish Statement or the declaration form or certificate, as the cases may be, under rule 7A; or(ii)the statement or declaration forms-or certificates, as the case may be, are found to be defective,the return to which such Statement or declaration form or certificate, as the case may be, relates shall not be accepted as self-assessed and the same shall be referred to audit under rule 10.(2)(a)Where a registered dealer fails to furnish a return within the time specified under rule 7, the assessing authority, if he is satisfied that provisional assessment is necessary in that case, may, assess the dealer provisionally for the period relating to the said return, notwithstanding anything contained in sub-rule (3).(b)The provisional assessment shall be made on the basis of past returns or past records and, where no such returns or records are available, on the basis of information received by the assessing authority.(c)Where a provisional assessment is made, the assessing authority shall serve upon the dealer an order in Form II-C, showing the amount of tax assessed, interest levied and penalty imposed, along with a demand notice in Form VII, which such dealer shall be required to pay within thirty days from the date of receipt of the order and produce evidence thereof within seven days from the date of payment.(d)If the dealer furnishes return along with evidence showing full payment of tax due and interest or penalty or both payable if any, under Sections 8 and 8A on or before the date specified under clause (c), the provisional assessment made under clause (a) shall stand revoked on the date on which such return is filed by the dealer.(e)Nothing contained in this rule shall prevent the assessing authority from making assessment under sub-rule (3) and any tax, interest or penalty paid against the provisional assessment under this rule shall be adjusted against tax, interest or penalty payable on such assessment.(3)(a)Where the tax audit conducted under rule 10 results in detection of suppression of purchases or sales or both, erroneous claims of exemption or deductions under the Act and the rules made thereunder, evasion of tax or contravention of any provision of the Act affecting the tax liability of the dealer, the assessing authority may, notwithstanding the fact that the dealer may have been assessed under sub-rule (1) or (2), serve on such dealer a notice in Form IV along with a copy of the "Audit Visit Report", directing him to appear in person or through his authorised representative on such date, time and place, as specified in the said notice for compliance of the requirement of clause (b).(b)The assessing authority may, in the notice referred to in clause (a), require the dealer to,(i)produce the books of account maintained under the provisions of the Act and the rules made thereunder;(ii)furnish records and documents required to be maintained under the Act and the rules made thereunder claiming exemptions or deductions from the Turnover under the Act;(iii)furnish any other information relating to assessment of tax, levy of interest and imposition of penalty;(iv)produce such evidence and documents in support of his claim preferred in his return, or any objection he wishes to raise or to rebut the charges or findings made in the "Audit Visit Report"; and(v)explain the books of account, other accounts, records documents or information referred to in sub-clauses (i) to (iv), on the date and the time specified in the notice.(c)On issuance of notice under clause (a), the dealer shall be allowed time for a period of not less than thirty days for production of information as referred to in clause (b).(d)The assessing authority shall, while hearing the dealer for making an assessment of tax payable by him, consider the objection, if any, preferred by such dealer, examine the evidence in support thereof, examine the accounts, documents, records or any other evidence furnished under this sub-rule, call for such information or evidence from any person and make such enquiry as deems necessary for the purpose of such assessment:Provided that not more than three adjournments shall be granted to a dealer for hearing his case.(e)If the dealer fails to appear or

cause appearance, or fails to produce or cause production of the books of accounts and documents as required, the assessing authority may proceed to complete the assessment basing on the materials available in the 'Audit Visit Report' and such other materials as may be available, and after causing such enquiry as he deems necessary.(f)Where the dealer to whom a notice is issued under clause (a), produces the books of account and other documents, the assessing authority may, after examining all the materials available with him in the record and those produced by the dealer and after causing such other enquiry as he deems necessary, assess the tax due from that dealer accordingly.(g)Without prejudice to any interest or penalty that may have been levied or imposed under any of the provisions of the Act, an amount equal to twice the amount of tax assessed under clause (e) or (f) shall be imposed by way of penalty in respect of any assessment completed under the said clauses.(h)Notwithstanding anything contained to the contrary in any of the provisions of the rules; an assessment under this sub-rule shall be completed within a period of six months from the date of receipt of the 'Audit Visit Report':Provided that if, for any reason, the assessment is not completed within the time specified in this clause, the Commissioner may, on the merit of each such case, allow such further time not exceeding six months for completion of the assessment proceeding.(i)No order of assessment shall be made under this sub-rule after the expiry of one year from the date of receipt of the 'Audit Visit Report'.(4)(a)Where, after a dealer is assessed under sub-rule (1), (2) or (3) for any period, the assessing authority, on the basis of any information in his possession, is of the opinion that the whole or any part of the turnover of the dealer in respect of any period or periods has escaped assessment, or has been under-assessed, or has been assessed at a rate lower than the rate at which it is assessable or that the dealer has been allowed wrongly any deduction from his turnover or exemption under the Act or has been wrongly allowed set off of input tax credit in excess of the amount admissible under clause (c) of sub-rule (3) of rule 7 of these rules, he shall serve a notice in Form IV-A on the dealer.(b)The hearing of the dealer shall be concluded in accordance with the provisions of clauses (b) and (d) of sub-rule (3).(c)The assessing authority shall, after hearing the dealer in the manner specified in clause (b), assess the amount of tax payable by the dealer in respect of such period or periods for which assessment proceedings has been initiated and if he is satisfied that the escapement is without any reasonable cause, he may direct the dealer to pay, by way of penalty, a sum equal to twice the amount of tax additionally assessed.(d)Where a dealer fails to comply with the requirements of the notice referred to in clause (a), the assessing authority may make an ex parte assessment of the tax payable by such dealer and pass an order of assessment in writing, after recording the reasons therein.(e)No order of assessment shall be made under this sub-rule after expiry of five years from the end of the period in respect of which the tax is assessable.(5)(a)If the assessing authority, on the basis of audit visit report and any information in his possession, is satisfied that any dealer referred to in rule 9 of these rules, who has been liable to pay tax under the Act in respect of any period, has failed to get himself registered, the assessing authority shall serve a notice in Form IVB along with copy of the audit visit report upon such dealer directing him to appear in person or through his authorised representative on such date, time and place, as may be specified in that notice, and produce or make available, the books of accounts, evidence, documents, as maybe required for assessment and after causing such inquiry as he deems necessary, assess the amount of tax due from the dealer and if he is satisfied that the default is without reasonable cause, he may direct that the dealer shall pay, in addition to the amount so assessed, a penalty equal to the amount of tax so assessed.(b)In the event of default by a dealer to comply with the requirements of the notice referred to in clause (a), the assessing authority may

make an ex parte assessment of the tax payable and penalty thereon by such dealer in respect of such period or periods or part thereof, as the case may be, and pass an order of assessment in writing, recording the reasons therein :Provided that no penalty shall be levied for the quarter during which the dealer first becomes liable to pay tax under the Act.] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

12A. [[Omitted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

* * *]

13. [[Omitted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

* * *]

14. [[Omitted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]

* * *]

15. [Order of assessment. [Substituted vide Orissa Gazette Extraordinary No. 962 dated-6.7.2006.]

- The order of assessment passed under rule 12 of these rules, shall be issued in Form VI.]

16. [Notice of demand. [Substituted vide Orissa Gazette Extraordinary No. 962 dated-6.7.2006.]

(1)In respect of any amount found payable by a dealer, the assessing authority shall serve on the dealer a notice of demand in Form VII directing the dealer to pay the amount within thirty days from the date of service of the notice and produce the proof of payment of such amount within seven days from the date of payment.(2)Where a dealer fails to make payment of the tax assessed, interest payable or penalty imposed or any other amount due from him under the Act or these rules within the date specified in the notice in Form VII, the assessing authority may impose penalty equal to two per centum of such amount of tax, interest, penalty or any other amount due and serve a notice in Form VIII directing the dealer to pay the penalty together with sums previously due by a date to be fixed in the notice and to produce the proof of payment by a date to be specified in the said notice:Provided that where any appeal or revision under the Act or the rules made thereunder has been filed,-(i)such penalty shall be payable from the date so specified on the amount ultimately found due from the dealer; and(ii)if the tax or penalty, if any, is enhanced in such appeal or revision, such penalty on the excess amount shall be payable from the date by which the dealer is required to pay such excess amount:Provided further that where the collection of the amount specified in the notice of demand in Form VII or any part thereof has been stayed on appeal or revision, penalty may be levied if such amount is not paid and proof of such payment is not produced before the Asst. Commissioner or Sales Tax Officer, as the case may be, within a fortnight after expiry of the stay

period: Provided also that where stay on collection until disposal of appeal or revision has been ordered, the stay period shall be deemed to have expired on the date of disposal of such appeal or revision and where in such cases, the appeal or revision result in a reduction or enhancement in the amount of demand, a revised notice of demand in Form VII shall be issued directing the dealer to make payment in accordance with such revised notice within fourteen days from the date of service of the notice and to produce the proof of payment thereof within seven days from the date of payments and no penalty shall be imposed until the expiry of the time limit specified in the revised notice of demand. (3) When a dealer is in default in making the payment of tax together with the interest and penalty, if any in accordance with the notice issued under sub-rule (1) by the date of expiry of the period allowed under the said sub-rule he shall be liable to pay simple interest on such amount at the rate of two per centum per month with effect from the date of such default till the payment of the amount.]

17.

[Omitted]

18.

[Omitted]

19. Assessment case record.

(1) All the papers relevant to the making of any assessment in respect of any particular dealer shall be kept together and shall form an assessment case record. (2) Assessment case records shall be preserved for twelve years.

Chapter VI

20. Keeping of accounts.

- Every dealer liable to pay tax under the Act shall keep a true account of the value of goods bought and sold by him in the course of inter-State trade or commerce and if the Commissioner considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in Chapter IV, he may require such dealer by notice in writing to keep such accounts (including records of sales, as he may, by an order in writing, direct) : Provided that every dealer liable to pay tax under the Act shall keep a true account of the sales made by him in the course of inter-State trade or commerce in Form XIII.

21. Production of account book for inspection and seizure.

(1) The Commissioner may require any dealer to produce, before him, any accounts or documents, or to furnish any information, relating to the stock of goods of or purchases, sales and deliveries of

goods by the dealer as may be necessary for the purposes of the Act.(2)All accounts, registers and documents relating to the stocks of goods of, or purchases, sales and deliveries of goods, by any dealer and all goods kept in any premises of any dealer shall at all reasonable times be open to inspection by the Commissioner.(3)Unless the Commissioner, in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to a dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and shall, in fixing the date, time and place of inspection, as far as possible, give due regard to the convenience of the dealer.(4)If the Commissioner has reason to suspect that any dealer is attempting to evade the payment of any tax due from him under the Act, he may seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.(5)For the purpose of Sub-rule (4), the Commissioner may at all reasonable times enter any premises of a dealer for search and seizure of the accounts, registers or documents.

22. Application of the [Orissa Value Added Tax Act, 2004] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], and the rules made thereunder to certain matters.

- The provisions of the [Orissa Value Added Tax Act, 2004] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] and the rules made thereunder shall mutatis mutandis apply in respect of all procedural and other matters incidental to the carrying out of the purposes of the Act for which no provision is made in these rules or in the Central Sales Tax (Registration and Turnover) Rules, 1957.

23. Offences and penalties.

- Any person contravening any provision of these rules shall be punishable with fine not exceeding five hundred rupees and when the offence is continuing one, with a daily fine which may extend to fifty rupees for everyday during which the offence continues.

24. Payment of tax.

- Payment of tax [interest] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.], penalty and composition money under the Act into the Treasury shall be accompanied by a Challan in Form IX copies of which will be obtainable at any Government treasury or at the office of any Sales Tax Officer [or Assistant Commissioner] [Added vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]. [Form-I] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] Return [See rule 7 of the Central Sales Tax (Orissa) Rules, 1957]

01. Tax Payer's Identification Number { |

| - | 02. | Period covered by the return | | - |

Date Month Year Date Month Year

From	To
- 03.	Name and style of the business

|-| 04.| Address|

$$\begin{array}{l} | - | | \\ \text{PIN } \{ | \end{array}$$

| FAX|

Phone No. {

| E-mail |

Rs.

Sl. No.	Particulars	Rs.
1	On consignment sale	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
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93		
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99		
100		

Rs.

Sl. No.	Particulars	Rs.
1	(b) Sale in course of export out of or import into the territory of India	

Rs.	(c) Sale of goods inside Orissa not included in (a) and (b) above.
-----	--

Rs. | -|| (d)| Sale of goods outside Orissa not included in (a) and(b) above. |

|-| 07. Total :
Rs.

Rs.

|-| 09. Less-|-| (a) Cost of freight, delivery or installation, if any, separately charged to customers and included in Col.08 above.

Rs.

|-|| (b)| Cash/Trade discount allowed on ps sale and included in Column

08. above.

|

Rs.

|-| 10.| Total {09(a)+09(b)} :|

Rs.

|-| 11.| Balance (Col 08-10)|

|-|| (Total sale price received or receivable for sale of goods made in course of inter-State trade or commerce during the above period.)|-| 12.| Deduct-|-|| (a)| Sale price received or receivable in respect of sale of goods exempt from tax generally under the Orissa Value Added Tax Act,

2004. (vide Section 8(2)(c) of the CST Act, 1956) and included in

Col. 11 above.|

|-|| (b)| Sale price received or receivable in respect of subsequent sale under Section 3(b) read with Section 6(2) of the CST Act,

1956. against prescribed certificate and included in Col 11 above

(not included in Col.12 (a) above).|

|-|| (c)| Sale price received or receivable in respect of sale of goods exempt from levy of tax under sub-section (5) of Section 8 of the CST Act, 1956.|

|-|| (d)| Sale price received or receivable in respect of sale of goods made to dealer in Special Economic Zone under sub-section (6) of Section 8 of the CST Act, 1956.|

|-|| (e)| Sale price received or receivable in respect of sale of goods made to persons/organizations/international bodies, etc. specified u/s 6(3) of the CST Act, 1956.|

|-| 13.| Total [(a)+(b)+(c)+(d)+(e) of Col.12]:|

|-| 14.| Balance (Col.11-Col.13) :|

|-| 15.| Break up of Col. 14|-|| (a)| Sale to Government (u/s 8(1) (a) of the CST Act, 1956).|

|-|| (b)| Sale to registered dealer other than Government (u/s 8(1) (b) of the CST Act, 1956).|

|-|| (c)| Sale of goods taxable at a rate lower than 4% under provision of Section 8(1) of the CST Act, 1956-(i) to Government;(ii) to Registered dealers other than Government.|

|-|| (d)| Sale of goods notified u/s 8(5) of the CST Act, 1956.(i)(ii)(iii)|

|-|| (e)| Sale of declared goods not included in (a), (b) and (c) above.|

|-|| (f)| Sale of other goods (not included in (a) to (e) above) and taxable @ 10%.|

|-|| (g)| Sale of goods (not included in (a) to (f) above) taxable at the rate higher than 10%.|

|-| 16.| Computation of Taxable Turnover| |-||

Amount specified in Col. 15 above	Deduction under Section 8A(1)(b)/ 8A(1)(c) of the CST Act, 1956 not claimed earlier.	Balance (1-2)	Deduction under Section 8A(1)(a) of the CST Act, 1956.	Taxable Turnover (3-4)
(1)	(2)	(3)	(4)	(5)
(a) Rs.(b) Rs.(c) Rs.(d)				
Rs.(i) Rs.(ii)Rs.(iii) Rs.(e)				
Rs.(f) Rs.(g) Rs.(i)				
Rs.(ii)Rs.(iii) Rs.				

|-| 17.| Tax payable on Taxable Turnover as per-|-|| 1| (a) @ 4%| Rs.|-|| 2| (b) @ 4%| Rs.|-|| 3| (c) @| Rs.|-|| 4| (d) @| Rs.|-|| 5| (e) @| Rs.|-|| 6| (f) 10%| Rs.|-|| 7| (g) @| Rs.|-|| 18.| TOTAL|

19.| Interest payable u/r 7(3) of the Central Sales Tax (Orissa) Rules, 1957|

|-| 20.| Total amount due (col. 18+19)|

|-| 21.| Tax adjusted u/r 7(3)(c) of the Central

Sales Tax (Orissa) Rules, 1957| |-| 22.| Balance Tax

due (Column 20-21)| |-| 23.| Tax paid|

|-| 24.| Details of payment|

|-||

Treasury Challan No./D.D./Bankers Cheque Date & Amount

Type of Instrument

No. Date Amount

TOTAL

|}Declaration I.....(Name in Capital), hereby declare that the particulars furnished above are true, and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

Annexure-A Particulars of transactions under Section 3(b) read with Section 6(2) of the CST Act, 1956

Sl. No.	Name and address of the purchasing dealer	TIN/ CST RC No.	Sale invoice No. & Date	Description of goods	Quantity/ Weight	Value of goods	R.R. No/LR No./Air Consignment Note No. and Date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total Rs.

Declaration I.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

Annexure-B Particulars of despatch of goods to outside the state on Stock Transfer/ Commission Sale under Section 6A of the CST Act, 1956

Sl. No.	Transfer Challan/ invoice No. & Date	Name and address of the Consignee/ Branch	TIN/ CST R.C. No.	Description of goods	Quantity/ weight	Value of goods	Vehicle No.	R.R. No./ L.R. No./Air consignment Note No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Total Rs.

Declaration I.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

Annexure-C Particulars of sale of goods made to a unit located in SEZ under Section 8(6) of the CST Act, 1956

Sl. No.	Sale invoice No. & Date	Name and address of the purchaser	TIN/ CST R.C. No.	Description of goods	Quantity/ weight	Value of Goods	Location and address of SEZ
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total Rs.

Declaration I,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

Annexure-D Particulars of transaction under Section 5(1)/5(3) of the CST Act, 1956

Sl. No.	Sale Invoice No. & Date/ Bill of lading No. and Date	Name and address of the consignee/ foreign buyer	TIN/ CST R.C. No.	Description of goods	Quantity/ weight	Value of goods	Purchase order No. and Date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total Rs.

Declaration I,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

Annexure-E Particulars of transactions under Section 3(a) read with Section 6(3) of the CST Act, 1956.

Sl. No.	Name of the purchasing international bodies consulates, etc.	Invoice No. and Date	Description of goods	Quantity/ weight	Value of goods
(1)	(2)	(3)	(4)	(5)	(6)

Total Rs.

Declaration I,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

[Form 1-A [Inserted vide Orissa Gazette Extraordinary No. 1892/6.12.1974.] Form of demand of security under Rule 3.....(Dealer).....(Address) [Tax Payers' Identification Number].....Unregistered dealer.....Please take notice that a sum of Rs.....has been estimated as the security additional security payable by you under the Central Sales Tax Act, 1957. You are required to pay the above estimated demand of security in the manner prescribed under Rule 3 (3) within sixty days from the date of receipt of the notice failing which your registration certificate/Your application for issue of forms shall be cancelled/rejected. Date : [Sales Tax Officer/Assistant Commissioner of Sales Tax] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] [Strike off whichever is not applicable] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] Form I-B Application for refund of a security deposit under Section 7 of the Central Sales Tax Act, 1956 [See Rule 2-8] The Sales Tax Officer/[Assistant

Commissioner of Sales Tax] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]I.....Proprietor/ Partner/ Principal Officer/Manager/authorised departmental officer of the business known as.....bearing [Tax Payers' Identification Number] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.].....whose only chief place of business in the district of is situate at P.O. pray for refund of Rs..... being the amount of security/excess security deposit paid by me. The refund may be, paid in cash/by Refund Adjustment Order payable at.....Treasury/Sub-Treasury.

2. The refund of security is claimed for the following reasons

(a)my registration certificate has been cancelled(b)The security exceeded tax estimated as being payable for one year.(c)After adjusting the security under Section 7 (3-D) the amount remained in excess.(d)The security is not required for proper proper custody and use of 'C' Forms 'E-I and E-II forms and 'F' Forms.

3. The amount of security was paid by Chalan No.....dated.....

I.....the applicant named above do hereby declare that the declaration as stated herein is true to the best of my knowledge and belief, and also further declare that the amount of refund claimed above has been paid by me as security.]Signature[Form-II] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Notice for Failure to File Return/Payment of Tax, Interest[See Sub-rule (3) of Rule 7 and Rule 8 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address { |

Date Month Year

| - | 02. | Name & Address of the dealer |

| - | 03. | TIN |

| } This office record reveals that (1)*You have failed to file return for the periodto..... by the due date on.....(2)*You have filed the return for the periodto..... on..... without making payment of tax admitted therein amounting to Rs.....(3)*You have failed to make full payment of tax due along with interest for the periodto.....You are hereby directed to file the return due for the periodto..... and pay the tax thereon along with interest and produce proof of payment within seven days from the date of receipt of this notice.In case, you have already filed the return along with payment of tax admitted and the interest due thereon, if any, intimate this office with the proof of filing of return and payment of tax/interest thereof immediately.*(Mark " ☐ which are applicable)Sales Tax Officer/Assistant Commissioner of Sales Tax.....Range/..... Circle.[Form-IIA] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.][See Rule 8 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address { |

Date Month Year

|-||

|-| 02.| Name & Address of the dealer.|

|-| 03.| TIN|

|-| 04.| Take notice that you have not complied to the noticedt.....issued in Form-II.|-| 05.| You are, therefore called upon to show cause within fourteendays of the receipt of this notice as to why penalty as per theprovisions of sub-rule (1)/(2) of rule 8A of the Central SalesTax (Orissa) Rules, 1957 shall not be levied on the amount of taxand interest withheld by you.}|(Strikeout whichever is not applicable)Assistant Commissioner of Sales Tax/Sales Tax Officer.....Range/Circle.[Form-IIB] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Notice for Arithmetical Mistake in the Return[See Sub-rule (1) of Rule 12]

01. Office Address {|

Date Month Year

|-||

|-| 02.| TIN|

|-| 03.| Name and address of the dealer.|

|-|| (Please mark "☐",whichever is applicable)|-| 04.| Scrutiny of the return filed for the period from.....to..... reveals the following arithmetical mistakesapparent on the face of such return-|-|| (i)|-|| (ii)|-|| (iii)|-|| Please confirm the mistakes as pointed out above and indicatethe correct position.|-|| The mistakes as pointed out above are reconciled as under-|-|| (i)|-|| (ii)|-|| (iii)|-| 05.| Please confirm whether the reconciliation made is correct orotherwise.|-| 06.| In case you do not agree with the reconciliation, pleaseindicate the correct position along with reasons for occurrenceof such mistakes within seven days from the date of receipt ofthis notice.|-|| Or|-| 07.| In case the mistakes as pointed out above could not bereconciled in this office you are instructed to reconcile suchmistakes and file return after necessary rectification andreconciliation of the mistake within fourteen days from the dateof receipt of the notice.}|Assistant Commissioner of Sales Tax/Sales Tax Officer.....Range/Circle.[Form-IIC] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Order of Provisional Assessment[See Sub-rule (2) of Rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address {|

Date Month Year

|-||

|-| 02.| TIN|

|-| 03.| Name and address of the dealer.|

|}There is no record of the receipt in this office of the return for the period from.....to....due by datedYou are, therefore, provisionally assessed to tax/interest/penalty payable for the said period at Rs...../(Rupees in words (.....), which is payable by you.The tax assessed must be paid as per the demand notice enclosed within thirty days from the date of receipt of this order and the proof of payment thereof be produced within seven days from the date of payment.(Strike out whichever is not applicable)If you file the overdue return for the period mentioned above and pay the tax declared in the return along with the interest due on the unpaid amount before the due date for payment of the tax assessed provisionally and produce proof of payment thereof within seven days of such payment, the provisional assessment made shall stand revoked.In case you have filed the return with full payment of tax declared thereon, please intimate this office, the date of payment, details of payment and the proof thereof without delay.Assistant Commissioner of Sales Tax/Sales Tax Officer.....Range/Circle.[Form-III] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Notice To An Unregistered Dealer[See Sub-rule (1) of Rule 9 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address {|

Date Month Year

|-| 02.| Name and address of the dealer|

|-| 03.| I have reasons to believe on the basis of records available inthis office that you are liable to pay tax under the CST Act,

1956.

, but you have nevertheless failed to apply for registrationunder Section 7 of the Act without sufficient cause.|}Now, you have a statutory obligation to get yourself registered under the CST Act, 1956 and the rues made thereunder and file return as provided in the said Act and the rules made thereunder.You are, therefore, directed to file return, in Form-III A (enclosed) showing the particulars of your turnover for the month/ quarter ending within one calendar month of receipt of this notice, failing which penal action as per provision of law shall be taken against you.Assistant Commissioner of Sales Tax/Sales Tax Officer.....Range/Circle.[Form-IIIA] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Return for Unregistered Dealers[See Sub-rule (1) of Rule 9 of the Central Sales Tax (Orissa) Rules, 1957]

01. Period covered by this return

{|

Date

Month Year

Date Month Year

From

To

|-| 02.| Name and Address of the dealer|

|-| 03.| If you have made no sale under the provisions of CST Act, 1956 during this period mark 'X' in the box.|

|-| 04.||||-|| Part A|-|| Particulars of Purchase|-||

Sl. No.	Purchase value excluding Tax	Tax paid under CST/ OVAT Act
---------	------------------------------	------------------------------

1.	Total Purchase from outside the State	
----	---------------------------------------	--

2.	Purchase in course of import	
----	------------------------------	--

|-| 05.| Inter-State Purchase| |-||

1.	Purchase @ 1 % tax rate	
----	-------------------------	--

2.	Purchase @ 4 % tax rate	
----	-------------------------	--

3.	Purchase @ 12.5 % tax rate	
----	----------------------------	--

4.	Purchase @ 20 % tax rate	
----	--------------------------	--

5.	Purchase of Tax exempted goods	
----	--------------------------------	--

6.	Any other purchase not specified above	
----	--	--

Total

|-| 06.||||-|| Part B|-|| Particulars of Sales|-||

Sl. No.	Sale of goods under the CST Act	Sale value excluding Tax 'A'	Tax due on sale value at 'A' 'B'
---------	---------------------------------	------------------------------	----------------------------------

1.	Sale of goods @ 1% rate of tax		
----	--------------------------------	--	--

2.	Sale of goods @ 2% rate of tax		
----	--------------------------------	--	--

3.	Sale of goods @ 4% rate of tax		
----	--------------------------------	--	--

4.	Sale of goods @ 8% rate of tax		
----	--------------------------------	--	--

5.	Sale of goods @ 10%, rate of tax		
----	----------------------------------	--	--

6.	Sale of goods @ 12.5% rate of tax		
----	-----------------------------------	--	--

7.	Sale of goods @ 20% rate of tax		
----	---------------------------------	--	--

8.	Sale of exempted goods		
----	------------------------	--	--

Total

|-| 07.| Total Tax due (Total of Col. B of Sl. No.6)|

|-| 08.| Tax paid, if any|

|-| 09.| Balance Tax payable (07-08)|

|-| 10.| Value of the goods transferred by way of stocktransfer/Commission sale.|

|-| 11.| Manner of payment of tax payable|

|-||

Treasury Challan No./D.D. No./Banker's cheque No.& Date Name of the Treasury / Bank Amount

|}DeclarationI.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place..... Name.....

Date..... Status.....

[Form-IV] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Notice for Assessment of Tax as a Result of Audit[See Sub-rule (3) of Rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address {|

Date Month Year

|-||

|-| 02.| TIN|

|-| 03.| Name and address of the dealer.|

|-| 04.| Tax audit of your business was undertaken by the officers of the audit unit of this office on.....or during the period commencing from.....to.....|-|| Examination of the records, documents, stock in trade and other relevant information pertaining to your business for the period from to.....reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.|-| 05.| A copy of the 'Audit Visit Report' is enclosed herewith for your reference.|-| 06.| You are, therefore, required to appear in person or through your authorised agent at my office on dated at.....A.M./P.M. and produce or cause to be produced the accounts and documents relating to or incidental to your business as specified below for the period mentioned above in order to enable me to satisfy whether the return filed by you for the said period is correct and complete.|-| 07.| In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Sub-rule (3) of Rule 12 of the Central Sales Tax (Orissa) Rules, 1957 to the best of my judgement. |}(Mark "☐ whichever is applicable)(a) Books of account maintained in support of transactions made under the provisions of the Central Sales Tax Act, 1956 and the rules made thereunder.(b) Records and documents required to be maintained in support of transactions made under the said Act and the rules made thereunder claiming exemption/deductions from the Turnover under the said Act.(c) Documents and evidence in support of the returns filed for the period under reference.(d) Accounts and documents relating to the financial transactions of the business including Bank Pass Book or Bank Statement.(e) Such other documents as may be

specifically required for the assessment (to be specified),-(i)(ii)(iii)Assistant Commissioner of Sales Tax/Sales Tax Officer.....Range/.....Circle.[Form-IVA] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Notice For Assessment of Tax in Case of Escapement of Turnover or Under-Assessment[See Sub-rule (4) of Rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address { |

Date Month Year

| - | |

| - | 02. | TIN |

| - | 03. | Name and address of the dealer. |

| } You have been assessed under Sub-rules (1)/(2)/(3)/(5) of Rule 12 of the Central Sales Tax (Orissa) Rules, 1957, for the period from.....to.....on datedNow, it appears to me that the whole/part of the turnover of sales/purchases for the aforementioned period has-(Strike out whichever is not applicable)(a)escaped assessment.(b)been under-assessed(c)been assessed at a rate lower than the rate at which it is assessable.orYou have been allowed deductions from the turnover or exemptions from payment of tax under the Central Sales Tax Act, 1956 wrongly to which you are not eligible.orYou have been wrongly allowed set off of input tax credit in excess of the amount admissible under Rule 7(3)(c) of these rules.You are, therefore, required to appear in person or through your authorised agent at my office at.....A.M./P.M. on datedand produce or cause to be produced accounts and documents relating to your business as specified below.You are also directed to show cause why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax additionally assessed shall not be imposed on you under clause (c) of Sub-rule (4) of Rule 12 of the Central Sales Tax (Orissa) Rules, 1957.In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Rule 12(4)(d) of the Central Sales Tax (Orissa) Rules, 1957 to the best of my judgement without any further reference to you.Particulars of Accounts and documents required-

1.

2.

3.

Assistant Commissioner of Sales Tax/Sales Tax Officer.....Range/.....Circle.[Form-IVB] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Notice For Assessment of Tax in Case of Unregistered Dealer[See Sub-rule (5) of Rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address {
Date Month Year

|-||

|-| 02. Name and address of the dealer. |

|-| 03. I have reason to believe on the basis of records available in this office that your liability to pay tax under the CST Act,

1956. has accrued on dated, but you have nevertheless failed

to apply for registration under Section 7 of the Act without sufficient cause.|-| 04. A copy of the Audit Visit Report is enclosed herewith for your reference.|-| 05. You are therefore, required to appear in person or through your authorised agent at my office on dated at.....A.M./P.M. and produce or cause to be produced the account and documents maintained for your business including such other documents as may be required for the period (s) from.....to..... as specified below.|-| 06. You are also required to show cause why in addition to the amount of tax that may be assessed on you, penalty equal to the amount of tax assessed shall not be imposed on you under sub-rule(5) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957.|-| 07. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under clause (b) of sub-rule (5) of rule 12 of the Central Sales Tax (Orissa) Rules,

1957. to the best of my judgement without further reference to

you.|-| 08. Particulars of Accounts and Documents required :-|-|| 1.|-|| 2.|-|| 3.|-||} Assistant Commissioner of Sales Tax/Sales Tax Officer.....Range/.....Circle. Form V Register of Declaration Forms maintained under Rule 6 of the Central Sales Tax (Orissa) Rules, 1957

Date of receipt	Authority from whom received	Book No.	Serial No..... From..... to.....	Date of issue	Book No.	Serial No.	Name and address of seller to whom issued
1	2	3	4	5	6	7	8
Number and date of order in respect of which issued	Description of goods in respect of which issued	Value of the goods	Seller's cash memo, challan No. in reference to which issued	Number and date of railway receipt or other carriers challan for the goods	Surrendered to Sales Tax Authority	Remarks	
9	10	11	12	13	14	15	

Form V-A Register of E.I. Certificate Form maintained under Rule 6-B of the Central Sales Tax (Orissa) Rules, 1957

Date of receipt	Authority from whom received	Book No.	Serial No..... From..... to.....	Date of issue	Book No.	Serial No.	Name and address of purchaser to whom issued
1	2	3	4	5	6	7	8
Number and date of order in respect of which issued	Description of goods in respect of which issued	Value of the goods	Seller's cash memo, challan No. in reference to which issued	Number and date of railway receipt or other carriers challan for the goods	Surrendered to Sales Tax Authority	Remarks	
9	10	11	12	13	14	15	

Form V-B Register of E-II Certificate Form maintained under Rule 6-B of the Central Sales Tax (Orissa) Rules, 1957

Date of receipt	Authority from whom received	Book No.	Serial No..... From..... to.....	Date of issue	Book No.	Serial No.	Name and address of purchaser to whom issued
1	2	3	4	5	6	7	8
Number and date of order in respect of which issued	Description of goods in respect of which issued	Value of the goods	Seller's cash memo, challan No. in reference to which issued	Number and date of railway receipt or other carriers challan for the goods	Surrendered to Sales Tax Authority	Remarks	
9	10	11	12	13	14	15	

[Form V-C] [Inserted vide O.G.E. No. 1892/Dated 6.12.1974.] Register of 'F' Certificate Form maintained under Rule 6-C of the Central Sales Tax (Orissa) Rules, 1957

Date of receipt	Authority from whom received	Book No.	Serial No..... From..... to.....	Date of issue	Book No.	Serial No.	Name and address of purchaser to whom issued
1	2	3	4	5	6	7	8

Remarks

Number and date of order in respect of which issued	Description of goods in respect of which issued	Value of the goods	Seller's cash memo, challan No. in reference to which issued	Number and date of railway receipt or other carriers challan for the goods	Surrendered to Sales Tax Authority	
9	10	11	12	13	14	15

[Form-VI] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] Order of Assessment [See Rule 15 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address { |

Date Month Year

| - | |

| - | 02. | TIN |

| - | 03. | Dealer/Dealer's authorized representative appeared with books of accounts. |

Yes No

| - | | [Please put "☐" mark in appropriate box] | - | 04. | Name & Address of the dealer. |

| - | 05. | Period(s) covered under this order - | - | |

Date Month Year Date Month Year

From To

| - | 06. | Assessment under rule for Central Sales Tax (Orissa) Rules, 1957. | - | | (Strike out whichever is not applicable) | - | 07. | GTO declared |

| - | 08. | Net Taxable Turnover declared |

| - | 09. | GTO determined |

| - | 10. | Net taxable turnover determined |

| - | 11. | Tax assessed |

| - | 12. | Interest levied |

| - | 13. | Penalty imposed |

| - | 14. | Total of amount of tax, interest and penalty due. |

| - | 15. | Tax paid |

| - | 16. | (i) Amount of interest paid |

| - | | (ii) Amount of penalty paid |

| - | 17. | (i) Balance Tax due |

| - | | (ii) Balance Interest due |

| - | | (iii) Balance Penalty due |

| - | | (iv) |

| - | 18. | Total amount of Tax, interest and penalty due to be paid [Col.

17.

(i) to 17 (iii)]. |

| - | 19. | Refundable amount, if any |

| } Order Signature Assistant Commissioner of Sales Tax/Sales Tax
Officer.....Range/.....Circle.[Form-VII] [Substituted vide Orissa Gazette Extraordinary No. 962
dated 6.7.2006.] Notice of Demand [See Rules 8, 8A, 12(2), 12(3), 12(4), 12(5) and 16 of the Central
Sales Tax (Orissa) Rules, 1957]

01. Office Address { |

Date Month Year

| - | |

| - | 02. | TIN |

| - | 03. | Name and address of the dealer. |

| - | 04. | Please take notice that a sum of Rs...../(Rupees.....) has been determined as dues
payable by you for the period from to under the Central Sales Tax (Orissa) Rules,

1957. as per details given below:

|-||| Rs.| Paise|-|| * Tax due as per order dated.* Interest due as per order dated.* Penalty u/r 8A as per order dated.* Penalty u/r 12(2) as per orderDt.* Penalty u/r 12(3) as per orderDt.* Penalty u/r 12(4) read with Rule

10. as per order dated.

* Penalty u/r 12(5) read with Rule

9. as per order dated.

* Any other amount due as per order dated.|-|| (Strike out whichever is not applicable)|-| 05.| You are required to pay this amount of Rs...../(Rupees.....) in the Government Treasury at..... on or beforeDt..... and to produce the receipt in proof of payment in theoffice not later than dated..... failing which, the said sum willbe recoverable from you as an arrear of land revenue.|-| 06.| You are further warned that unless the amount as aforesaid ispaid and evidence of such payment is produced by the date fixedabove, penalty as specified under Sub-rule (2) of Rule 16 shallbe imposed.|-| 07.| If you are dissatisfied with the order of assessment or ordercharging interest or order imposing penalty, you may preferappeal before the..... within thirty days from the date ofreceipt of the said order.}Assistant Commissioner of Sales Tax/Sales Tax Officer.....Range/.....Circle.Form VIINotice of Demand under Rule 16 of the Central Sales Tax (Orissa) Rules, 1957To..... (Dealer).....(Address)

1. Whereas you have not paid the sum of Rs.....being the [tax/interest] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]/penalty by the due date in accordance with the notice in Form VII served on you on.....and whereas, you have failed to produce evidence of such payment as directed in the said notice.

2. Whereas the sum of Rs.....being the [tax/interest] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] and/or penalty demanded from you, the collection of which was stayed of the order, dated.....of the [Appellate Authority] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] has not been produced within a fortnight of the expiry of the stay period.

3. You are hereby Informed that a penalty of Rs.....has been imposed on you.

4. You are required to pay the total sum of Rs.....into the Government Treasury at on or before.and to produce proof of payment before the undersigned not later than.....falling which the said sum will be recoverable from you as an arrear of land revenue.

Date.....[Sales Tax Officer/Assistant Commissioner of Sales Tax.] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Form IX[See Rule 24 of the Central Sales Tax (Orissa) Rules, 1957]Challan No.....[040-Sales Tax (a)-Receipt-Under the Central Sales Tax Act.] [Substituted vide Orissa Gazette Extraordinary No. 456/7-3-1975.]
Treasury/Sub-treasury/Branch of the State Bank of IndiaFor the [month/quarter] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] ending.....

By whom tendered	Name and address and[Tax Payers' identificationNo.] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]of the dealer on whose behalf money is paid	Payment on account	Amount
---------------------	--	-----------------------	--------

Rupees.....Paise.....(in words).....Date.....Signature of the
dealer or depositorFor use in the Treasury

1. Received payment of Rs.....(Rupees in words)

2. Date of entry.....

Treasurer/AccountantTreasury Officer.....Agent or Manager.....Form X[See Rule 11-A]Declaration under Rule 11-A of the Central Sales Tax (Orissa) Rules, 1957With reference to Rule 11-A of the Central Sales Tax (Orissa) Rules, 1957 it is hereby declared that Shrison of Shri.....Address.....be the Manager in relation to the business in the State of Orissa of the dealer mentioned below:

1. Name(s) and style (a) of the business carried on by thedealer

(i)
(ii)
(iii)

2. Address :

(i)
(ii)
(iii)

3. [Tax Payers' Identification Number] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]if any

4. Status of the dealer (here enter whether Hindu undividedfamily, Firm, Private Limited Company, Public Limited Company,Club, Society or other form of association)

5. Status or relationship of the Manager in rotation to the business (here enter whether guardian, trustee, karta, partner or otherwise)
6. Specimen signatures of the person who is of deemed to be the manager

(1)
(2)
(3)
(1)
(2)
(3)

Date..... [Signature(s) of the person(s) furnishing the declaration] [The declaration shall be signed.]

(i) in the case of Hindu undivided family, by all its adult members thereof; (ii) in the case of an association, club or society, by all member of its governing body ; (iii) in the case of a firm, by all its partners (iv) a private limited company, by all its Directors or where there are no Directors, by the authorised representative of the Company nominated by the Chairman ; (v) a public limited company, by the managing agents, or where there are no managing agents, by the Managing Directors or the Chairman of the Board of Directors and the Secretary ; (vi) in other cases, by the guardian or trustee or other person carrying on business on behalf of another person, and also by the person on whose behalf the business is carried on, if not under disability.

Form XI Bond of Indemnity [See Rule 6 (d)] 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 certificate of registration bearing [Tax Payers Identification] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] No..... in the State of Orissa issued under the Central Sales Tax Act, 1956, do hereby declare that the declaration form bearing serial No issued to me by the Sales Tax Officer..... Circle [/Assistant Commissioner of Sales Tax..... Range] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] 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 but before despatch to the selling dealer, namely..... (3) in transit after being duly filled in and signed by and despatched to the selling dealer namely..... And I, the aforesaid Shri do hereby undertake to hold harmless and to indemnify the Government against any loss arising out at the aforesaid loss of declaration form. And I bind myself, my heirs, executors, administrators and assigns and each one of the other persons having any share, title or interest in the aforesaid business and his heirs, executors, administrators and assigns jointly and severally for holding harmless and indemnifying the Government for any such loss as aforesaid. Proprietor/Partner/Manager/Principal Officer Form XII Bond of Indemnity [See Rule 6 (d)] 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 certificate of registration bearing [Tax Payers' Identification] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] No in the State of Orissa issued under the Central Sales Tax Act, 1956, do hereby declare that the declaration form bearing serial No furnished to me by Shri/Messrs..... as registered dealer having [Tax Payers' Identification No.] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.] in the State of is

lost/destroyed/stolen from custody. And I, the aforesaid Shri do hereby undertake to take to hold harmless and to indemnify the Government against any loss arising out of the aforesaid loss of declaration form. And I bind myself, my heirs, executors, administrators and assigns and each one of the other persons having any share, title or interest in the aforesaid business and his heirs, executors, administrators and assigns jointly and severally for holding harmless and indemnifying the, Government for any such loss as aforesaid, Proprietor/Partner/Manager/Principal Officer Form XIII Register showing particulars of inter-State sales [See Rule 20]

Serial No.	Seller's invoice and date	Serial No. of the declaration/ Certificate form with name of the State given by the purchasing dealer /purchasing Government Department	Name of the State to which goods have despatched	Name, address and registration No. of the purchasing dealer/ Name and designation of the Officer of purchasing Government Department with the name of the State.	No. and date of the order of the purchasing dealer/ the purchasing Government Department.
1	2	3	4	5	6
Goods sold to Registered dealer		Goods sold to unregistered dealers or for other purposes			
Description of goods sold quantity etc.	For re-sale		For use in manufacture of processing of goods for sale	For Mining	For generation of distribution of power
7	8		9	10	11
12					
Amount of Sales Tax collected Remark					
Sale price		With Form 'C'	With Form 'D'	Without Form 'C'	Without Form 'D'
13		14	15	16	17
		18			

[Form XIV] [Inserted vide Orissa Gazette Extraordinary No. 1892/16.12.1974-SRO No.893/13.12.1974.] Form of appeal under Rule 3 (4) (a) of the Central Sales Tax (Orissa) Rules, 1957 To The [Assistant Commissioner of Sales Tax/Additional Commissioner of Sales Tax/Special Additional Commissioner of Sales Tax] [Substituted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.].....

1. Name(s) of the applicants.....

- 2. Assessment year.....**
- 3. Authority passing the original order in dispute.....**
- 4. Date on which the order was communicated.....**
- 5. Address to which notice may be sent to the appellants.....**
- 6. Relief claimed in appeal.....**
- 7. Grounds of appeal etc.....**

SignatureAppellant(s)SignedAuthorised representative, if
 anyVerificationI/We.....the appellants named in the above appeal do hereby
 declare that what is stated therein is true to the best of my/our knowledge and belief.Verified today
 the day of.....20.....(Signed)Appellants (s)(Signed)Authorised representative, if any[*
 Strike off whichever is not applicable.] [Inserted vide Orissa Gazette Extraordinary No. 962 dated
 6.7.2006.][Form-A] [Inserted vide Orissa Gazette Extraordinary No. 962 dated
 6.7.2006.]Statement[See Rule 6 (a) (ii) and 6A (ii) and 7A of the Central Sales Tax (Orissa) Rules,
 1957]Particulars of transactions under Section 3(a) read with Section 8(4) of the CST Act, 1956
 relating to the quarter ending on.....

Sl. No.	Name and address of the purchasing dealer/ Govt.	TIN/ CST RC No. with date of validity, if any	Sale invoice No. & Date	Description of goods	Quantity/ Weight	Value of goods	Sl. No. of Declaration in Form 'C'	Date & issuing authority in case of certificate in Form 'D'
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Tax value (tax exclusive) Rs.

DeclarationI,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

[Form-B] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Statement[See Rule 6 B(i) and 7A of the Central Sales Tax (Orissa) Rules, 1957]Particulars of transactions under Section 3(b) read with Section 6(2) of the CST Act, 1956 relating to the quarter ending on.....

Sl. No.	Name and address of the	TIN/ CST R.C. No. with	Sale invoice	Description of goods	Quantity/ Weight	Value of	Sl. No. of Declaration in
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	purchasing dealer	date of validity, if any	No. & Date			goods	Form 'C'/D' 'E I', 'EII' Certificates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total Rs.

Declaration I,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

[Form-C] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Statement[See rule 6 C (1) and 7A of the Central Sales Tax (Orissa) Rules, 1957]Particulars of despatch of goods to outside the State on stock transfer/ commission sale basis, under Section 6A of the CST Act, 1956 relating to the quarter ending on.....

Sl. No.	Transfer Chalan/ Invoice No. & Date	Name and address of the Consignee/ Branch	TIN/ CST R.C. No.	Description of goods	Quantity/ weight	Value of goods	Sl. No. of "F" forms received
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total Rs.

Declaration I,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

[Form-D] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Statement[See rule 6 D (1) and 7A of the Central Sales Tax (Orissa) Rules, 1957]Particulars of transactions under Section 5(3) of the CST Act relating to the quarter ending on.....

Sl. No.	Sale invoice No. & Date/Bill of lading No. &Date	Purchase order No. and date of Foreign buyer	Name and address of the Consignee	TIN/ CST R.C. No.	Description of goods	Quantity/ weight	Value of goods	Sl. No. of forms received
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Total

Declaration I,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

[Form-E] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Statement[See Rule 6E and 7A of the Central Sales Tax (Orissa) Rules, 1957]Particulars of sale of goods made to SEZ under Section 8(6) of the CST Act, 1956 relating to the quarter ending on.....

Sl. No.	Sale Invoice No & Date	Name and address of the purchaser	Location of SEZ	TIN/ CST R.C. No.	Description of goods	Quantity/ weight	Value of goods	Serial No of Declaration in Form "I"
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Total Rs.

DeclarationI,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....

[Form-F] [Inserted vide Orissa Gazette Extraordinary No. 962 dated 6.7.2006.]Statement[See Rule 6F and 7A of the Central Sales Tax (Orissa) Rules, 1957]Particulars of transactions under Section 6(3) of the CST Act relating to the quarter ending on.....

Sl. No.	Name and address of purchaser	Invoice No. and Date	Description of goods	Quantity/ weight	Value of goods	Authority issuing certificate in Form 'J' withDate
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total Rs.

DeclarationI,.....(Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full Signature of the authorized signatory

Place..... Name.....

Date..... Status.....