

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
ORISSA, CUTTACK**

No.III(III)114/2010-14365/CT.,

Dt.09/09/2011

NOTIFICATION

Sub: Modification of return form in Form-I under the Central Sales Tax(O) Rules, 1957 with regard to tax rate.

Whereas, Government of Orissa, Finance Department have amended Part-III of Schedule-B of the Orissa Value Added Tax Act, 2004, by substituting "Goods taxable at the rate of 12.5%" by "Goods taxable at the rate of 13.5%" with effect from 01.04.2011 vide Finance Department notification No.12390-CTA-7/201-F, dt.26.03.2011.

And whereas, sub-rule (4) of rule 7 of the Central Sales Tax(O) Rules, 1957 provides for modification of return form by the Commissioner with the prior approval of Government though issue of notification as and when required.

Now, therefore, in exercise of power under the sub-rule (4) of the rule 7 of the Central Sales Tax(O) Rules, 1957 and with the prior approval of Government in Finance Department, the return form in Form-I is hereby modified in order to enable the dealers to file the return for the tax periods beginning on and after 1.4.2011.

This notification shall come into force w.e.f.1.4.2011.

Sd/-
**Commissioner of Sales Tax,
Orissa, Cuttack**

FORM I
RETURN
[See rule 7]
PART-A

| |
|---|
| Original / Revised |
| If revised Date of filing of Original Return ____/____/____ |
| Acknowledgement No. _____ |
| Attach a note explaining the reason for revising the return |

1. TIN

| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

2. Period covered by the return

| | | | | | | | |
|------|-------------|--------------|-------------|----|-------------|--------------|-------------|
| | Date | Month | Year | | Date | Month | Year |
| From | | | | To | | | |

3. Name and style of the business

4. Address

Phone No.

| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
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 Email

PAN

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|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

 Mobile No.

| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
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|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

PART-B

5. Value of the goods despatched outside the state otherwise than by way of sale :-
(furnish details in Annexure-B)

| | |
|-------------------------|------------|
| (a) On branch transfer | Rs. |
| (b) On consignment sale | Rs. |

6. Sale price received or receivable for the sale of goods made during the above period in respect of –

| | |
|---|------------|
| (a) Sale in the course of interstate trade or commerce including sale of goods in respect of which exemption under section 6(2), 6(3) and / or 8(6) has been claimed and goods which are generally / conditionally exempt from tax. | Rs. |
| (b) Sale in course of export out of or import into the territory of India (furnish details in Annexure-D) | Rs. |
| (c) Total [(a)+(b)] | Rs. |

7. Gross amount received or receivable for the sale of goods made in the course of interstate trade or commerce during the tax period as at serial 6(a) above.

| |
|------------|
| Rs. |
|------------|

8. **DEDUCT-**

| | |
|---|------------|
| (a) Cost of freight, delivery or installation separately charged to customers and included in Col.07 above. | Rs. |
| (b) Cash /Trade discount allowed in respect of Col.07 above and included therein. | Rs. |

(c) 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.7 above.

| |
|-----|
| Rs. |
|-----|

(d) Sale price received or receivable in respect of which exemption is claimed under section 6(2) of the Act.

(furnish details in Annexure-A)

| |
|-----|
| Rs. |
|-----|

(e) Sale price received or receivable in respect of sale of goods fully exempt from levy of tax under subsection (5) of section 8 of the CST Act, 1956.

| |
|-----|
| Rs. |
|-----|

(f) Sale price received or receivable in respect of sale of goods made to dealer in Special Economic Zone as referred to in sub-section (6) of section 8 of the Act. (furnish details in Annexure-C)

| |
|-----|
| Rs. |
|-----|

(g) 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 Act. (furnish details in Annexure-E)

| |
|-----|
| Rs. |
|-----|

(h) Sales Tax collected separately (if Sales Tax is not collected separately, Sales Tax amount be deducted by using the formula of tax fraction provided in Section 8A(1) of the Act).

| |
|-----|
| Rs. |
|-----|

(i) **TOTAL [(a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)]**

| |
|-----|
| Rs. |
|-----|

9. NET TAXABLE TURNOVER [Col.7 - Col.8(i)]

| |
|-----|
| Rs. |
|-----|

10. Break up of Net Taxable Turnover

(a) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 2% (**Furnish Annexure-F**)

(b) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 1% (**Furnish Annexure-F**)

(c) sale of other goods (not included in (a) & (b) above) and taxable (i) @ 4%

(ii) @ 13.5%

(iii) @ 20%

(iv) any other rate (indicate the rate of tax)

(v) Total [(i)+(ii)+(iii)+(iv)]

(d) sale of goods notified under section 8(5) of the Act taxable @ 2%

(e) **Total Taxable Turnover & Tax [(a)+(b)+(c)+(v)+(d)]**

| Sale Value "A" (in Rupees) | Tax due "B" (in Rupees) |
|----------------------------------|-------------------------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

"A" "B"
(in Rupees) (in Rupees)

11. Interest payable for delay u/r 7(3) of the Central Tax (Orissa) Rules, 1957

| | |
|--|--|
| | |
| | |

12. Total tax and interest payable (11(B)+10(e)(B))

13. Tax adjusted against excess ITC under OVAT u/r 7(3)(c) of the Central Sales Tax (Orissa) Rules, 1957

| |
|--|
| |
|--|

14. Balance amount payable after adjustment of ITC (Column 12-13)

| |
|--|
| |
|--|

15. Tax paid

| |
|--|
| |
|--|

PART-C

16. Details of payment

| Sl. No. | Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / check gate payment | Treasury Challan No. / D.D / Banker's Cheque / MR No. | | | | | For official use only | |
|-------------------------------|---|---|-----------------------------------|-----|------|--------|-----------------------|------|
| | | Type of Instrument | Name of the issuing Bank / office | No. | Date | Amount | P.C.R. No. | Date |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| (i) | Excess payment, if any carried forward from the previous tax period | | | | | | | |
| Particulars of payment | | | | | | | | |
| (ii) | Self deposit or by Bank Draft | | | | | | | |
| (iii) | Payment made at the check gate or any other payment against money receipt | | | | | | | |
| (iv) | Total payment [(i)+(ii)+(iii)] | | | | | | | |
| (v) | Balance payable [14 – 16(iv)(g)] | | | | | | | |
| (vi) | Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [16(i)(g) of the next return] | | | | | | | |

DECLARATION

I (name) _____ being (status) _____ of the above business do hereby declare that the information given in this return is true and correct to the best of my knowledge and belief.

Full signature with designation

Place _____

Name _____

Date _____

Status _____

Seal

ANNEXURE-A

**Particulars of sale of goods in respect of which exemption has been claimed under section 6(2)
of the CST Act, 1956 as at 8(d) of the tax return**

| Sl. No. | Name and address of the purchasing dealer | TIN/ CST RC No. | Sale invoice No. & Date | Description of goods | Value of goods | R.R No/ LR No./ Air Consignment Note No. and Date | For official use checking column | |
|---------------------------|---|-----------------|-------------------------|----------------------|----------------|---|----------------------------------|--------------|
| | | | | | | | Form C | Form E1 / E2 |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| Total of column(f) | | | | | | | | |

DECLARATION

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

Place _____

Date _____

Full signature of the authorized signatory

Name _____

Status _____

ANNEXURE-B

Particulars of despatch of goods to outside the state on Stock Transfer / Consignment Sale in respect of which exemption has been claimed under section 6A of the CST Act, 1956 as at 5(a) and (b) of the tax return

| 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 | Vehicle No. | R.R No/ LR No./ Air Consignment Note No. and Date | For official use checking column 'F' Form No. |
|---------------------------|-------------------------------------|---|-------------------|----------------------|-------------------|----------------|-------------|---|---|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| 4. | | | | | | | | | |
| 5. | | | | | | | | | |
| 6. | | | | | | | | | |
| 7. | | | | | | | | | |
| 8. | | | | | | | | | |
| Total of column(g) | | | | | | | | | |

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 in respect of which exemption under section 8(6) of the CST Act, 1956 as at serial 8(f) of the tax return

| 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 |
|---------------------------|------------------------|-----------------------------------|--------------------|----------------------|------------------|----------------|-----------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| Total of column(g) | | | | | | | |

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 _____

(Refer 6(b) of the tax return)

ANNEXURE-D

Table-I

Particulars of sale of goods in course of export (direct export) out of the territory of India

| Sl. No. | Sale Invoice No. & Date | Bill of lading No. and Date | Export order No. and Date | Name and address of foreign buyer | Description of goods | Quantity/ Weight | Value of goods (in foreign currency) | Value of goods (in INR) * |
|-------------------------------------|-------------------------|-----------------------------|---------------------------|-----------------------------------|----------------------|------------------|--------------------------------------|---------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| Total of column(h) & (i) | | | | | | | | |

* - Denominate in Indian Rupee as per the prevailing rate of exchange on the date of export, if export proceeds are not realized at the time of filing return or at the actual exchange rate.

Table-II

Particulars of sale of goods in course of export (penultimate sale)

| Sl. No. | Sale Invoice No. & Date | Bill of lading No. and Date | Export order No. and Date | Name and address of the exporter | TIN / CST R.C.No. | Description of goods | Quantity/ Weight | Value of goods (In Rs.) | Checking column for official use H Form No. |
|---------------------------|-------------------------|-----------------------------|---------------------------|----------------------------------|-------------------|----------------------|------------------|-------------------------|---|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| Total of column(i) | | | | | | | | | |

Table-III

Particulars of sale of goods in course of import into the territory of India

| Sl. No. | Sale Invoice No. & Date | Bill of Entry No. and Date | Name and address of the Inland buyer | TIN / CST R.C.No. | Description of goods | Quantity/ Weight | Value of goods (in Rs.) |
|---------------------------|-------------------------|----------------------------|--------------------------------------|-------------------|----------------------|------------------|-------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| Total of column(h) | | | | | | | |

Grand Total (Total of Table-I+II+III)

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 in respect of which exemption has been claimed under section 6(3) of the CST Act, 1956 as at sl. No. 8(g) of the return

| Sl. No. | Name of the purchasing international bodies, consulates, etc. | Invoice No and Date | Description of goods | Quantity/ weight | Value of goods |
|---------------------------|---|---------------------|----------------------|------------------|----------------|
| (a) | (b) | (c) | (d) | (e) | (f) |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| Total of column(f) | | | | | |

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-F

Particulars of transactions where tax has been levied at a concessional rate against Form 'C'

| Sl. No. | Name of the purchasing dealer | TIN / CST R.C. No. | Invoice No and Date | Description of goods | Value of goods | Checking column for official use 'C' Form No. |
|---------------------------|-------------------------------|--------------------|---------------------|----------------------|----------------|---|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| Total of column(f) | | | | | | |

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 _____