

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK**

No.III (III) 122/2006-----/CT.,

Dt. ----/----/2014

**NOTIFICATION**

**Sub: Modification of annual return form in Form-IAA under the Central Sales Tax (O), 1957.**

Whereas, in pursuance to introduction of new rate of tax @ 50% & implementation of auto generation of Form-C, Form-F& Form-H from the return data furnished by the dealer modification is required in the annual return form (Form-IAA) prescribed under rule 7(2A) of the CST (O) Rules, 1957.

And whereas, sub-rule (2A) of rule 7 of the Central Sales Tax (Odisha) Rules, 1957 provides for modification of annual return form by Commissioner through issue of notification as and when necessity arises.

Now, therefore, in exercise of power under the sub-rule (2A) of the rule 7 of the Central Sales Tax (Odisha) Rules, 1957 the return form in Form-IAA is hereby modified in order to enable the dealers to file the annual return for the tax periods beginning on and after 01.04.2013.

This notification shall come into force from 01.04.2014.

-sd/  
**Sri Manoj Ahuja, IAS,  
Commissioner of Sales Tax,  
Odisha, Cuttack**

Memo No. 6897/CT.,

Dated 2-5/2014

Copy in duplicate is forwarded to the Director, Printing, Stationery and Publication, Odisha Madhupatna, Cuttack for publication in next issue of the Odisha Gazette. This may be published in an extra ordinary Gazette & 25 copies of the same may please be supplied to this office. This may also be published in the next issue in the Odisha Commercial Tax Gazette. This is a statutory notification and shall bear SRO number.

*Manoj*  
1.5.2014.  
**Deputy Commissioner of Commercial Taxes  
(VAT)**

Memo No. 6898/CT.,

Dated 2-15/2014

Copy forwarded to the Spl. C.C.T. (Enf.) / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / JCCT s of all the Territorial Ranges /DCCTs in charge of all the Enforcement Ranges/ Vig. Division/All DCCTs/ ACCTs/ CTOs in charge of Circles / Check gates/ Assessment Units / CTOs in charge of Investigation Units / all officers of H.O for information and necessary action.

*Dev*  
2-15-2014  
Deputy Commissioner of Commercial Taxes  
(VAT)

Memo No. 6899/CT.,

Dated 2-15/2014

Copy forwarded to the ACCT (IT) / system analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

*Dev*  
2-15-2014  
Deputy Commissioner of Commercial Taxes  
(VAT)

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**FORM IAA**  
**Annual Return of Central Sales Tax payable by a dealer**  
 [See sub-rule (2A) of rule 7 of the Central Sales Tax (Odisha) Rules, 1957]

**PART-A**

Original / Revised If revised Date of filing of Original Return ___/___/___ Acknowledgement No. _____ Attach a note explaining the reason for revising the return
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1. TIN 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2. Period covered by the return

	<b>Date</b>	<b>Month</b>	<b>Year</b>		<b>Date</b>	<b>Month</b>	<b>Year</b>
From				To			

3(a). Name and style of the business

3(b). Address

Phone No. 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 Email

PAN 

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 Mobile No. 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**PART-B Yearly Purchase & receipt of goods**

- 4(a) **From outside the State**  
 Purchase of goods in the course of inter-state trade (for resale/ use in the manufacture and processing of goods for sale /in the telecommunication net work/in mining/in the generation or distribution of electricity or any other form of power/for packing of goods for sale).(including capital goods and goods for sale by transfer of right to use)
- (b) Purchase of goods in the course of import into India
- (c) Receipt of goods other than by way of purchases by stock transfer
- (d) Receipt of goods other than by way of purchases as consignment agent
- (e) Purchase of goods in the course of export out of the territory of India

**PART-C /Yearly Sales / Despatch / Deduction of goods**

5. Value of the goods despatched outside the state otherwise than by way of sale :-

(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

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.

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

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.

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 8 A(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.



**PART-D**

**3. Details of payment**

For the month / quarter	Self deposit BD / TC / EP			Money receipt (Tax paid by check gate / collected by authorities)			Total tax (Rs.) (4+7)
	No.	Dt.	Amount	MR No.	Dt.	Amount	
(A)	(B)			(C)			(D)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							
Total							

**BD - Bank Draft**  
**TC - Treasury Challan**  
**EC - Challan generated after e-payment**  
**MR - Money receipt**

**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.

16)