

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA  
CUTTACK

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No. 8833 /CT, Dated 29-5-14.  
111(111)114/2010

**Sub: Difficulties faced by dealers in obtaining the CST Declaration Forms (Form C / Form F / Form H) in the newly introduced process of issue based on CST Return for the Quarter January-March 2014 – regarding.**

It has been brought to notice that after introduction of the new process of Issue of CST Declaration Forms based on the CST Returns (with Annexures) for the quarter January-March 2014, certain issues faced by the dealers which are briefly described below:

- i. In case of some dealers, the transactions which are carried over to another quarter i.e. Date of Invoice being in one quarter and date of actual receipt by the purchaser being in another quarter, the CST declaration form is capturing the details provided by the dealer in the Annexures to the CST return thereby, missing the transactions which are received in a different quarter.
  - ii. It is intimated by the dealers in Odisha that such CST forms, which does not contain all the information of all such transactions, where the date of invoice relate to a specific quarter, are not being accepted by the selling dealers in other states.
  - iii. It was also intimated by the dealers that in the new process, in case of any mistakes made in the annexures or CST return, revision of the return is not being possible once the CST declaration forms are being generated from that return. They have requested to allow them to revise such returns and cancel the declaration forms generated for the quarter of January-March 2014.
2. These issues were examined in detail and after careful consideration; the following are intimated to all Dealers in Odisha who have filed their CST returns in order to obtain CST Declaration Forms for the quarter January-March 2014:
- (i) As the process of automatic generation of CST Declaration Forms based on CST Return was introduced for the first time, a facility will be provided for all the dealers to be able to file a revised CST return for this quarter, January-March 2014 (Whether monthly or quarterly) with Annexures containing correct information and after successful filing of these revised returns, they will be able to generate new CST declaration forms for the said quarter. However, this facility will only be allowed for the quarter January-March 2014 only.

- (ii) Once these dealers file a revised return, all the declaration forms (C / F / H etc.) generated from the CST return filed earlier for the quarter **January-March 2014** would be cancelled by the system for issue of new forms. In case there are certain Declaration Forms, which made available to the Dealer by the System in "Saved Mode", but are not generated by the Dealers, such Forms will be rejected by the system to enable preparation of new Declaration Forms for the said quarter.
- (iii) In case some dealers, who are willing to file a CST Revised Return for corrected forms, but have already generated / printed some or all CST Declaration Forms for the quarter **January-March 2014** and have sent it to their counter parties in other states, it is necessary that those CST Declaration Forms may be called back as those forms would also be cancelled after filing of such revised CST return.
- (iv) Afterwards, there will be no facility for filing revised CST returns, once the Declaration Forms are generated / printed by a dealer based on their tax return. This is required as the details of CST declaration forms are automatically uploaded to TINXSYS and is also shared with other states. In order to prevent any mis-use of the CST declaration forms and also to ensure "one form for one quarter for all transactions between two dealers", this will be implemented.
- (v) There will be no change in the process relating to the invoice date or receipt date. As the annexures are open to accept invoice data relating to any quarter, the process allows generating CST declaration forms containing invoices for any quarter. The fundamental principle is to ensure that all the inter-state transactions meant to be covered under such declaration forms, as the case may be, must be declared in the returns filed by the respective dealers irrespective of the quarter those transactions relate to. Hence, the dealers will be required to provide details of the transactions in the invoices for which they need declaration forms, either based on date of invoice or date of receipt.
- (vi) It is extremely important that the details being provided in the Annexures to the CST Return are verified by the dealers thoroughly as there will be no scope for revising a CST return once the CST declaration forms are generated / printed by a dealer.
- (vii) A clarification indicating the details of new process, specifically the issue relating to the "Date of Invoice" and the "Date of Receipt" has been issued vide this office letter No. III(I)-38/09-8445/CT dated 24-05-2014. This clarification has also been sent to all the Commercial Tax Department of Other States vide this office Letter No. III(I)-38/09-8448/CT dated 24-05-2014 for information with a request to accept the CST declaration forms generated from the system in the new process. The clarification along with the

letter is being made available on the official website of this Department under CST Section.

- (viii) It is therefore, intimated to all the dealers that in case, they have already generated CST declaration forms for the quarter January-March 2014 or they have filed their CST return for the said period (whether monthly or quarterly) and they have found out some errors in the annexures in their CST returns (Annexures), they are required to file a revised CST return with correct details provided in the annexures and about 5 to 6 hours after filing of such revised returns, the CST declaration forms will be available for generation from the official portal. This facility will be applicable for the quarter January-March 2014 and the facility will be available till 30<sup>th</sup> of June 2014. Afterwards, the dealers will not be able to file revised returns in order to generate new CST Declaration Forms for the quarter January-March 2014.
- (ix) In case there is no error in the CST Declaration Forms generated for the quarter January-March 2014, there is no need for file a revised CST Return by the dealer.

Yours faithfully,

*Mh*  
29/5/14

Special Commissioner  
of Commercial Taxes (Policy)

Memo No. 8834 /CT, Dated 29-5-14.

Copy forwarded to the DCCTs / ACCTs in charge of all Circles for information and necessary action. They are requested to intimate the dealers to avail the above facility to rectify their errors by filing a revised return and generate new CST Declaration Forms for the quarter January-March 2014 by 15<sup>th</sup> of June 2014.

*Mh*  
29/5/14

Special Commissioner  
of Commercial Taxes (Policy)

Memo No. 8835 /CT, Dated 29-5-14.

Copy forwarded to the ACCT (IT & P), O/o the CCT (O) for information and necessary action. They are requested to publish this on the official website for intimation to all the Dealers in the State.

*Mh*  
29/5/14

Special Commissioner  
of Commercial Taxes (Policy)