

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

No. III(III)-114/2010- 21204 /CT,

Dated 13.12.2012

NOTIFICATION

Sub: Electronic issue of Declaration Forms and Certificates (Form-C, Form-EI, Form-EII, Form-F, Form-H) under the Central Sales Tax (Orissa) Rules, 1957.

It was brought to the notice of this Office that there had been several instances where the electronic CST Declaration Forms and Certificates (Form-C, Form-EI, Form-EII, Form-F, Form-H, henceforth called the e-CST Forms) approved and issued through the portal of this Department were incomplete or defective on account of typographical / human errors or omission of entry of some transactions. Difficulties were faced by the dealers in Odisha because of this as these e-CST forms were not being accepted by the concerned dealers outside the State as they were incorrectly filled up. To remove the difficulties a notification was issued vide 15413/CT Dt 10.09.2012 allowing the dealers to cancel the forms within seven days. However, it is found that seven days are too short for a dealer and again the dealer faces the difficulty if he does not cancel the form within the stipulated period. In order to remove these difficulties and in continuation of this office notifications No. III(III) **114/2010-4376/CT** dated **14-03-2011** and 15413/CT Dt 10.09.2012 and in exercise of the power conferred under Sub-Rule (1) and (2) of Rule 6G of the Central Sales Tax (Orissa) Rules, 1957, the undersigned hereby notifies for information of all that the CST Declaration Forms and Certificates (Form-C, Form-EI, Form-EII, Form-F, Form-H, henceforth called the e-CST Forms) issued electronically to the dealers through the portal of the Department, can be cancelled by the Department subject to the following conditions:

- (i) Such cancellation of e-CST Forms issued through the portal, can only be made on the request of the registered dealer of Odisha to whom those have been issued. The dealer should cite the reasons for which cancellation is sought.
- (ii) In case of any typographical / human error or omission of entry of any interstate transaction, the concerned dealer may make an online request through the CT department portal to the concerned circle authority issuing the e-CST Form.
- (iii) The dealer would be required to furnish an online undertaking to the issuing authority that the said e-CST Form has not been utilised by the dealer in any manner, and produce an indemnity bond to the issuing authority manually; along with signed e-forms proposed to be cancelled. In case it is found that the cancelled e-CST form is utilised by

the concerned dealer, the concerned dealer will be solely responsible for any tax liability arising out of those e-CST form(s).

- (iv) The issuing authority after according approval of the cancellation request of the dealer shall intimate the fact of cancellation of the form to the Commercial Tax Department of the State to which the form was issued, through e mail or by post.
- (v) This will come into effect from the date of issue.

Sd/-
Manoj Ahuja, IAS
Commissioner of Sales Tax
Odisha

Memo No. /, Dated

Copy forwarded to the Special C.C.T. (Enforcement) / Addl. C.C.T. (Vigilance) / All Additional C.C.T.s / J.C.C.T.s of all Ranges / J. C.C.T. (Enforcement) / All D.C.C.T.s & A.C.C.T.s at Head Office / D.C.C.T.s & A.C.C.T.s, All Circles / D.C.C.T.s, All Enforcement Ranges / D.C.C.T.s, All Vigilance Divisions / A.C.C.T.s, All Check Gates / C.T.O.s, All Assessment Units / C.T.O.s, All Investigation Units for information and necessary action.

Sd/-
Deputy Commissioner of Commercial Taxes (VAT)