

The 23rd July 2016

SUBJECT—Modification of annual return form in Form-IAA under the Central Sales Tax (O) Rules, 1957.

**S. R. O. No. 348/2016**—In view of amendment of tax structure in Part-III of Schedule-B of Odisha Value Added Tax Act, 2004 from @13.5% to 14.5% on “IMFL” under Schedule-C from @ 25% to 35% and Motor spirit including Petrol and Diesel from @ 23% to 26% vide F.D. Notification No. 80-FIN-CT1- TAX-0020/2015, dated the 1st January 2016 and Notification No. 276-FIN- CT1- TAX-0020/2015, dated the 4th January 2016 respectively, it is required to modify the return form in Form-I under the said rules.

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 the 1st April 2015.

This notification shall come into force from the 1st April 2016.

[ No. 11338—III (III)-122/2006-CT.,]

SASWAT MISHRA

Commissioner of Sales Tax Odisha, Cuttack