

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA
CUTTACK

No. III(I)-38/09- 11454 /CT, Dated 18-7-14.

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.*

Ref: *This Office letter No. III(I)-38/09-8833/CT dated 29-05-2014.*

Several requests have been received from dealers regarding difficulty in filing CST returns with complete Annexures for obtaining CST forms in the new automated process which was introduced from the 4th quarter of FY 2013-14 onwards. After careful consideration of the difficulties faced by the dealers in filing CST Returns with required Annexures and also in obtaining correct CST forms, an one-time facility was allowed for all dealers whereby they were allowed to file a revised CST Return for the tax period **January-March 2014** (whether monthly or quarterly as the case may be) by 30-06-2014. After filing the revised CST return with correct information in Annexures, new CST Forms would be allowed to be generated from the system.

Now, several requests have been received again from many dealers, who have intimated that they were not able to file revised return with correct annexures by the allowed time limit or they made errors in furnishing the information in the annexures which resulted in generation of CST forms with errors. These dealers are facing difficulties in other states due to these CST forms with errors.

The issue was examined in details and after careful consideration, the date for filing a revised CST Return for the tax period **January-March 2014** (whether monthly or quarterly, as the case may be) is hereby extended till **31-07-2014**.

It is required that the dealers may file a revised CST Return (i.e. monthly return if the frequency of filing return was monthly during **January-March 2014** or quarterly return if the frequency of filing return was quarterly during **January-March 2014**) with correct and complete information in all the Annexures to the said CST Return. Once the return is filed successfully, all the CST forms already generated will be cancelled by the system and new CST Forms based on the revised returns will be made available for generation by the dealer. Such new CST forms will be made available after 5 to 6 hours of filing the revised return successfully.

It is absolutely essential that the required information in all the Annexures to the said CST return are filled up correctly and completely. Once the new forms are generated and printed, no further revision will be allowed under any circumstances. This facility is being allowed as an onetime special case for the tax period **January-March 2014** only.

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**. 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.

NR
18-7-14

**Special Commissioner
of Commercial Taxes (Policy)**

Memo No. 11455 /CT, Dated 18-7-14.

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 31st of July 2014.

NR
18-7-14

**Special Commissioner
of Commercial Taxes (Policy)**

Memo No. 11456 /CT, Dated 18-7-14.

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.

NR
18-7-14

**Special Commissioner
of Commercial Taxes (Policy)**