

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No.III(III) 122/2006-~~21785~~/CT.,

Dt. ~~31~~/10/2013

NOTIFICATION

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

Keeping in view of introduction of auto generation of Form-C, Form-F & Form-H issued under the Central Sales Tax (Odisha) Rules, 1957, it is required to modify the return form in Form-I under the said rules.

And whereas, sub-rule (4) of rule 7 of the Central Sales Tax (Odisha) Rules, 1957 provides for modification of return form by Commissioner with prior approval of Government through issue of notification as and when necessity arises.

Now, therefore, in exercise of power under the sub-rule (4) of the rule 7 of the Central Sales Tax (Odisha) Rules, 1957 and with prior approval of Government in Finance Department, through letter No-FIN-CTI-TAX-0002/2012/29572/F, Dt.18.09.2013, the return form in Form-I is hereby modified in order to enable the dealers to file the return for the tax periods beginning on and after 01.11.2013.


This notification shall come into force from 01.12.2013.

**Sd/-
Commissioner of Sales Tax,
Odisha, Cuttack**

Memo No. 21786/CT.,

Dated 31/10/2013

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.



Mr. 10.13

**Joint Commissioner Commercial Taxes
(VAT)**

Memo No. 21787/CT.,

Dated 31/10/2013

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.


Mr. 10.13

**Joint Commissioner Commercial Taxes
(VAT)**

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Memo No. 21788/CT.,

Dated 31/10/2013

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.


Mr. 10.13

**Joint Commissioner Commercial Taxes
(VAT)**

5 spare copies to Policy Section
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**FORM I
RETURN
[See rule 7]
PART-A**

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

1. TIN
2. Period covered by the return

	Date	Month	Year		Date	Month	Year
From				To			

3(a). Name and style of the business

3(b). Address

Phone No. Email

PAN Mobile No.

PART-B

- 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)(**Annexure-G**)
- (b) Purchase of goods in the course of Import into India
- (c) Receipt of goods other than by way of purchases by stock transfer(**Annexure-H**)
- (d) Receipt of goods other than by way of purchases as consignment agent (**Annexure-H**)
- (e) Purchase of goods in the course of export out of the territory of India(**Annexure-I**)

PART-C

5. Value of the goods despatched outside the state otherwise than by way of sale :-
(furnish details in Annexure-B)

(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 (furnish details in Annexure-D)

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.

(furnish details in Annexure-A)

(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. (furnish details in Annexure-C)

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. (furnish details in Annexure-E)

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 8A(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.

10. Break up of Net Taxable Turnover

- (a) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 2% (Furnish Annexure-F)
- (b) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 1% (Furnish Annexure-F)
- (c) sale of other goods (not included in (a) & (b) above) and taxable
 - (i) @ 5%
 - (ii) @ 10%
 - (iii) @ 13.5%
 - (iv) @ 18%
 - (v) @ 20%
 - (vi) @ 25%
 - (vii) @ 50%
 - (viii) any other rate (indicate the rate of tax)
 - (ix) Total [(i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)]
- (d) sale of goods notified under section 8(5) of the Act taxable @ 2%
- (e) **Total Taxable Turnover & Tax [(a)+(b)+(c)(ix)+(d)]**

Sale Value "A" (in Rupees)	Tax due "B" (in Rupees)

- 11. Interest payable for delay u/r 7(3) of the Central Tax (Orissa) Rules, 1957
- 12. Total tax and interest payable (11(B)+10(e)(B))
- 13. Tax adjusted against excess ITC under OVAT u/r 7(3) (c) of the Central Sales Tax (Orissa) Rules, 1957
- 14. Balance amount payable after adjustment of ITC (Column 12-13)
- 15. Tax paid
- 16. Details of payment

"A" (in Rupees)	"B" (in Rupees)

PART-D

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / check gate payment	Treasury Challan No. / D.D / Banker's Cheque / MR No.					For official use only	
		Type of Instrument	Name of the issuing Bank / office	No.	Date	Amount	P.C.R. No.	Date
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
(i)	Excess payment, if any carried forward from the previous tax period							
Particulars of payment								
(ii)	Self deposit or by Bank Draft							
(iii)	Payment made at the check gate or any other payment against money receipt							
(iv)	Total payment [(i)+(ii)+(iii)]							
(v)	Balance payable [14 – 16(iv)(g)]							
(vi)	Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [16(i)(g) of the next return]							

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.

Full signature with designation

Place _____

Name _____

Date _____

Status _____

ANNEXURE-A

Particulars of sale of goods in respect of which exemption has been claimed under section 6(2) of the CST Act, 1956 as at 8(d) of the tax return

Sl. No.	Name and address of the purchasing dealer	TIN/ CST RC No.	Sale invoice No. & Date	Description of goods	Value of goods	R.R No/ LR No./ Air Consignment Note No. and Date	For official use checking column	
							Form C	Form E1 / E2
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
Total of column(f)								

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-B

Particulars of despatch of goods to outside the state on Stock Transfer / Consignment Sale in respect of which exemption has been claimed under section 6A of the CST Act, 1956 as at 5(a) and (b) of the tax return

Sl. No.	Transfer Chalan / invoice No & Date	Name and address of the Consignee/ Branch	TIN/ CST R.C. No.	Description of goods	Quantity / Weight	Value of goods	Vehicle No.	R.R No/ LR No./ Air Consignment Note No. and Date	For official use checking column 'F' Form No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
Total of column(g)									

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-C

Particulars of sale of goods made to a unit located in SEZ in respect of which exemption under section 8(6) of the CST Act, 1956 as at serial 8(f) of the tax return

Sl. No.	Sale Invoice No & Date	Name and address of the purchaser	TIN / CST R.C. No.	Description of goods	Quantity/ Weight	Value of goods	Location and Address of SEZ
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
Total of column(g)							

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

(Refer 6(b) of the tax return)

ANNEXURE-D

Table-I

Particulars of sale of goods in course of export (direct export) out of the territory of India

Sl. No.	Sale Invoice No. & Date	Bill of lading No. and Date	Export order No. and Date	Name and address of foreign buyer	Description of goods	Quantity/ Weight	Value of goods (in foreign currency)	Value of goods (in INR) *
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.								
2.								
3.								
Total of column(h) & (i)								

* - Denominate in Indian Rupee as per the prevailing rate of exchange on the date of export, if export proceeds are not realized at the time of filing return or at the actual exchange rate.

Table-II

Particulars of sale of goods in course of export (penultimate sale)

Sl. No.	Sale Invoice No. & Date	Bill of lading No. and Date	Export order No. and Date	Name and address of the exporter	TIN / CST R.C.No.	Description of goods	Quantity/ Weight	Value of goods (In Rs.)	Checking column for official use H Form No.
a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
1.									
2.									
3.									
Total of column(i)									

Table-III

Particulars of sale of goods in course of import into the territory of India

Sl. No.	Sale Invoice No. & Date	Bill of Entry No. and Date	Name and address of the Inland buyer	TIN / CST R.C.No.	Description of goods	Quantity/ Weight	Value of goods (in Rs.)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.							
2.							
3.							
Total of column(h)							

Grand Total (Total of Table-I+II+III)

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-E

Particulars of transactions in respect of which exemption has been claimed under section 6(3) of the CST Act, 1956 as at sl. No. 8(g) of the return

Sl. No.	Name of the purchasing international bodies, consulates, etc.	Invoice No and Date	Description of goods	Quantity/ weight	Value of goods
(a)	(b)	(c)	(d)	(e)	(f)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
Total of column(f)					

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-F

Particulars of transactions where tax has been levied at a concessional rate against Form 'C'

Sl. No.	Name of the purchasing dealer	TIN / CST R.C. No.	Invoice No and Date	Description of goods	Value of goods	Checking column for official use 'C' Form No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Total of column(f)						

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____

ANNEXURE-G

Particulars of transactions where goods have been purchased at a concessional rate against Form 'C'

Sl. No.	Name of the selling dealer	TIN / CST R.C. No.	Invoice No	Invoice date	Description of goods	Quantity of goods	Value of goods	Transport Document No.	Transport Document Date	Waybill No. if any	Required for	
	a.	b.	c.	d.	e.	f.	g.	h.	i.	j.	k.	
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
Total of column(g)												

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.

Full signature with designation

Place _____

Name _____

Date _____

Status _____

ANNEXURE-H

Particulars of transactions where goods have been received other than by way of purchase by stock transfer or through consignment agent against Form 'F'

Sl. No.	Name of the sending dealer	TIN / CST R.C. No.	Invoice No	Invoice date	Description of goods	Quantity of goods	Value of goods	Transport Document No.	Transport Document Date	Waybill No. if any	Delivery date	
	a.	b.	c.	d.	e.	f.	g.	h.	i.	j.	k.	
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
Total of column(g)												

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.

Full signature with designation

Place _____

Name _____

Date _____

Status _____

ANNEXURE-I

Particulars of purchase of goods in course of export out of territory of India against Form -H

Sl. No.	Purchase Invoice No. & Date	Bill of lading No. and Date	Export order No. and Date	Name and address of the seller to whom H form is to be issued	TIN / CST R.C.No.	Description of goods	Quantity/ Weight	Value of goods (In Rs.)
	a.	b.	c.	d.	e.	f.	g.	h.
1.								
2.								
3.								
Total of column(h)								

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _____

Name _____

Date _____

Status _____