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**FINANCE DEPARTMENT
NOTIFICATION**

The 6th July 2006

S.R.O. No. 405/ 2006---Whereas the draft of certain rules further to amend the Central Sales Tax (Orissa) Rules, 1957 was published in the extraordinary issue No.652 of the Orissa Gazette, dated the 15th May, 2006, in the notification of the Government of Orissa in the Finance Department No.20965-CTA-53/2004-F., dated the 15th May, 2006, as S.R.O. No.156/06 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification the Orissa Gazette;

And whereas objections and suggestions received in respect of the said draft have duly been considered by the State Government;

Now, therefore, in exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government do hereby make the following rules further to amend the Central Sales Tax (Orissa) Rules, 1957, namely: -

1. (1) These rules may be called the Central Sales Tax (Orissa) Amendment Rules, 2006.
(2) They shall come into force on the date of their publication in the Orissa Gazette.
2. In the Central Sales Tax (Orissa) Rules, 1957, (hereinafter referred to as the said rules), in rule 2, -
 - (i) for clause (b), the following clause shall be substituted, namely : -

‘(b) the words “agent”, “circle” and “range” shall have the same meanings as have been assigned to them in the Orissa Value Added Tax Rules, 2005;’ ;
 - (ii) after clause (b), the following clauses shall be inserted, namely : -

‘(bb) “Appellate Authority” means an Assistant Commissioner of Sales Tax when the order appealed against is passed by a Sales Tax Officer and an Additional Commissioner of Sales Tax when the order appealed against is passed by an Assistant Commissioner of Sales Tax;’ ;

‘(bbb) “Assessing Authority” means an officer appointed or deemed to have been appointed under the Orissa Value Added Tax Act, 2004 and authorised by the Commissioner to make assessment under that Act;’

(iii) in clauses (c), (d), (e) and (j), for the words, comma and figure “Orissa Sales Tax Act, 1947”, the words, comma and figure “Orissa Value Added Tax Act, 2004” shall, respectively, be substituted; and

(iv) for clause (g), the following clause shall be substituted, namely : -

‘(g) the words “Government Treasury” shall have the same meaning as have been assigned to it in the Orissa Value Added Tax Rules, 2005;’.

3. In the said rules, in rule 3, –

(a) in sub-rule (1), for the words “fee of rupees five”, the words “fee of rupees twenty-five” shall be substituted; and

(b) in sub-rule (4) , -

(i) in clause (a), for the words and brackets “Assistant Commissioner of Sales Tax having jurisdiction (hereinafter in this rule referred to as the appellate authority)”, the words “appellate authority” shall be substituted; and

(ii) in clause (d), for the words and comma “Orissa Sales Tax Act, 1947”, the words and comma “Orissa Value Added Tax Act, 2004” shall be substituted.

4. In the said rules, for rule 3A including its heading, the following rule alongwith the heading thereof shall be substituted, namely :-

“3A. **Assignment of Tax payers’ Identification Number (TIN).** – Every certificate of registration issued under sub-rule (1) of rule 3 shall bear the Tax Payers’ Identification Number (TIN) issued under the Orissa Value Added Tax Rules, 2005 which shall be deemed to be the Identification Number of the dealer for the purposes of these rules.”.

5. In the said rules, for rule 4 including its heading, the following rule alongwith the heading thereof shall be substituted, namely: -

“4. **Publication of list of registered dealers/certificate of registration cancelled in the Orissa Commercial Taxes Gazette.** – The registering authority shall, at interval of one month, publish in the Commercial Taxes Gazette the list of dealers registered under the Act and dealers whose certificates of registration have been cancelled during the intervening period and for the purposes of this rule, the provisions of the Orissa Value Added Tax Rules, 2005 shall, mutatis mutandis, apply.”.

6. In the said rules, in rule 6, –

(A) in sub-rule (a),

(i) in clause (i), excluding the provisos thereto, for the words, brackets and commas “ notified authority as defined in the Central Sales Tax (Registration and Turnover) Rules, 1957, (hereinafter referred to as the notified authority)”, the words and commas “Sales Tax Officer or Assistant Commissioner, as the case may be,” shall be substituted;

(ii) in the first and second provisos to clause (i), for the words “notified authority” wherever they occur, the words and commas “Sales Tax Officer or Assistant Commissioner, as the case may be,” shall be substituted;

(iii) in clause (ii), after the words “made over by him to the selling dealer” appearing at the end, the following shall be added, namely: -

“and the selling dealer shall furnish the portion marked ‘Original’ of the declaration in Form ‘C’ to the assessing authority alongwith the Statement in Form ‘A’ within three months after the end of the period to which the declaration relates”; and

(B) in sub-rules (b), (c), (d), (e), (f), (g), (h) and (k), for the words “notified authority” wherever they occur, the words and commas “Sales Tax Officer or Assistant Commissioner, as the case may be,” shall be substituted.

7. In the said rules, in rule 6A, in sub-rule (ii), after the words “made over to the selling dealer” appearing at the end, the following shall be added, namely: -

“ and the selling dealer shall furnish the portion marked ‘ Original’ to the assessing authority alongwith the Statement in Form ‘A’ within three months after the end of the period to which the Certificate relates.”.

8. In the said rules, in rule 6 B, -

(i) in sub-rule (i), for the words “Assistant Sales Tax Officer” to ending with the words, brackets and figures “sub-rule (10) of rule 12”, the following shall be substituted, namely:-

“assessing authority alongwith a Statement in Form B within three months after the end of the period to which the Certificate relates and the portion marked ‘Duplicate’ shall be retained by him.”; and

(ii) in sub-rules (ii) and (iii), for the words “notified authority” wherever they occur, the words and commas “Sales Tax Officer or the Assistant Commissioner, as the case may be,” shall be substituted.

9. In the said rules, in rule 6 C, -

(i) in sub-rule (1), for the words, commas and full stop‘.’ “Assistant Sales Tax Officer, or Sales Tax Officer, as the case may be, at any time before assessment for the period to which his transaction relates”, the words, letter and full stop‘.’ “assessing authority alongwith the Statement in Form C within three months after the end of the period to which the declaration relates” shall be substituted; and

(ii) in sub-rules (2) and (3), for the words “notified authority” wherever they occur, the words and commas “Sales Tax Officer or Assistant Commissioner, as the case may be,” shall be substituted.

10. In the said rules, in rule 6D, -

(i) in sub-rule (1), after the words “ made over by him to the selling dealer” appearing at the end, the following shall be added, namely: -

“ and the selling dealer shall furnish the portion marked ‘Original’ to the assessing authority alongwith the Statement in Form D within three months after the end of the period to which the Certificate relates”; and

(ii)in sub-rules (2) and (3), for the words “notified authority” wherever they occur, the words and commas “Sales Tax Officer or Assistant Commissioner, as the case may be,” shall be substituted.

11. In the said rules, after rule 6D, the following rule shall be inserted, namely:-

“ 6E. A registered dealer who claims exemption from payment of tax in respect of any goods on the ground that sale of such goods have been made in the course of inter-State trade or commerce, to a registered dealer for the purposes specified under sub-section (6) of section 8 of the Act, shall obtain a declaration in Form I prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 duly filled in and signed by the purchasing registered dealer or any person duly authorised by him in writing in this behalf. He shall furnish the portion marked ‘Original’ to the assessing authority alongwith the Statement in Form E within three months after the end of the period to which the declaration relates and the portion marked ‘Duplicate’ shall be retained by him.”.

12. In the said rules, after rule 6E so inserted, the following rule shall be inserted, namely: -

“ 6F. A registered dealer who claims exemption form payment of tax in respect of any goods on the ground that sale of such goods have been made in the course of inter-State trade or commerce, to any official, personnel, consular or diplomatic agent of foreign diplomatic mission or consulate in India or United Nations or other International Body for the purposes specified under sub-section (3) of section 6 of the Act, shall obtain a certificate in Form J prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 duly filled in and signed by the purchaser/ authorized officer with seal of the diplomatic mission / consulate / International body referred to in sub-section (3) of section 6 of the Act in support of purchase of such goods and shall furnish the portion marked ‘Original’ to the assessing authority alongwith the Statement in Form F within three months after the end of the period to which the declaration relates and the portion marked ‘Duplicate’ shall be retained by him.”.

13. In the said rules, in rule 7, –

(i) for sub-rule (1), including the provisos thereto, the following sub-rule and the provisos shall be substituted, namely:-

“(1) Within twenty-one days of the expiry of each month, or quarter of a year, as the case may be, every registered dealer shall furnish to the assessing authority a return in Form I showing particulars in respect of –

(a) sales tax payable by him for that month or quarter, as the case may be, on the sales effected by him in the course of inter-State trade or commerce ; and

(b) transactions made under sections 3,5,6,6A and 8 of the Act during the month or quarter, as the case may be, to which such transactions relate:

Provided that the Commissioner may, for reasons to be recorded in writing, specify by notification, a different period in respect of any dealer or class or classes of dealers to furnish return:

Provided further that the Commissioner may, by notification, exempt, under such circumstances and subject to such conditions and restrictions as may be specified in that notification, any class of dealers from filing return.”;

(ii) for sub-rule (2), the following sub-rules shall be substituted, namely:-

“(2) If a registered dealer having furnished a return under sub-rule (1) discovers any omission or error in the return so furnished, he may file a revised return in Form I before the date on which the return for next quarter, or month, as the case may be, becomes due and if any differential tax becomes due as per such revised return, he shall pay such tax alongwith interest due under rule 8 and furnish proof of payment thereof within the time stipulated in this sub-rule.

(3)(a) The return under sub-rule (1) or (2) shall be accompanied by a receipt from the Government Treasury as specified in rule 24 of these rules or a crossed demand draft drawn on any scheduled bank or a banker’s cheque issued by a scheduled bank in favour of the Sales Tax Officer or Assistant Commissioner, as the case may be, for the full amount of tax payable alongwith interest, if any, as per the return.

(b) Where a registered dealer furnishes a return under sub-rule (1) or (2) without the proof of payment of tax alongwith interest, if any, as specified in clause (a), a notice in Form II shall be served upon such dealer for payment of the tax due as per the return furnished and the registered dealer shall pay the amount of tax defaulted alongwith interest, if any, within the time specified in the notice issued.

(c) Where, in case of a dealer registered under this Act and the Orissa Value Added Tax Act, 2004, the input tax credit under the Orissa Value Added Tax Act, 2004 in respect of a month or quarter, as the case may be, exceeds his tax liability under the said Act for that period, the excess input tax credit shall be set off against the tax payable under this Act and these rules in the return for the same month or quarter, as the case may be.”.

14. In the said rules, for rule 7A, the following rule alongwith heading thereof shall be substituted, namely :-

“7A. Statements and declaration Forms / Certificates.- (1) Every registered dealer filing return under rule 7 shall, in respect of transactions in each quarter, furnish to the assessing authority statements in Form A, B, C, D, E and F showing particulars of transactions under sections 3, 5, 6, 6A and 8 of the Act alongwith the Declaration Forms and Certificates in support of such transactions relating to that quarter, within three months after the end of such quarter.

(2) Every dealer who claims to have made inter-State transactions under sections 3,5,6,6A and 8 of the Act shall, in respect of such claim, furnish the portion marked ‘Original’ of the Declaration or Certificate, as the case may be, received by him from the purchasing dealer or Government or personnel / body referred to in rule 6 F, as the case may be, alongwith the Statements specified in sub-rule (1).”.

15. In the said rules, after rule 7A so substituted, the following rule alongwith heading thereof shall be inserted, namely :-

“7AA. Scrutiny of Return and Statement. – (1) Each and every return furnished by a registered dealer under these rules shall be subject to scrutiny by the assessing authority to verify the correctness of calculation, application of correct rate of tax and interest, claim of deductions or exemptions made therein under the Act and the rules framed thereunder and full payment of tax and interest payable by the dealer under the Act and the rules made thereunder for the period to which the return relates and for the purpose of this rule, the provision of sub-rule (1) of rule 12 shall, mutatis mutandis, apply.

(2) Each and every Statement and Declaration Forms and Certificates, as the case may be, furnished by a registered dealer under rule 7A shall be subject to scrutiny by the assessing authority to,-

- (a) ensure that the exemptions/deductions/concessions claimed in the return filed under the Act and these rules are duly supported by the declarations forms or certificates, as the case may be, furnished under rule 7A;
- (b) ensure that the information furnished in the Statements are in conformity with the declaration forms or certificates, as the case may be;
- (c) ensure that the declaration forms or certificates, as the case may be, are in order and duly filled in;
- (d) verify arithmetical correctness in the Statements furnished,

and for the purpose of this rule, the provisions of sub-rule (1) of rule 12 shall, mutatis mutandis, apply.”.

16. In the said rules, for rule 8 including its headings, the following rule alongwith heading thereof shall be substituted, namely:-

“8.Payment of interest for non-submission of return/non-payment of tax. – (1) If a registered dealer fails, without sufficient cause, to pay the amount of tax due as per the return furnished under rule 7 or fails to furnish a return under these rules, such dealer shall be liable to pay interest in respect of the tax, which he fails to pay according to the return or the tax payable for the period for which he failed to furnish return, at the rate of one per centum per month from the date the return for the period was due to the date of its payment or to the date of order of assessment, whichever is earlier.

(2) Every dealer required to pay interest under sub-rule (1) shall pay such interest at the time of making payment of the tax, or on the date specified in the demand notice as per the order of assessment, whichever is earlier.

(3) The dealer shall furnish a statement showing details of calculation of the amount of interest payable as referred to in sub-rule (1) and furnish such statement alongwith the receipted challan or crossed demand draft or banker’s cheque evidencing payment of such interest.”.

17. In the said rules, after rule 8 so substituted, the following rule alongwith heading thereof shall be inserted, namely:-

“8 A. Levy of penalty for default of payment of tax and interest payable.-(1) If a registered dealer, without sufficient cause, fails to pay the amount of tax due and the interest payable thereon alongwith return or revised return in accordance with rule 7, the assessing authority may, subject to sub-rule (3), direct him to pay, in addition to the tax and interest payable by him, a penalty at the rate of two per centum per month on the tax and interest so payable, from the date it had become due, to the date of its payment or to the date of order of assessment, whichever is earlier.

(2) If a registered dealer, without any sufficient cause, fails to furnish the proof of payment as required under rule 7, the assessing authority may, subject to sub-rule (3), direct him to pay, in addition to the tax, interest under sub-rule (1) of rule 8 and penalty under sub-rule (1) of this rule payable or paid by him, a penalty of a sum of rupees one hundred per each day of default, subject to a maximum of rupees ten thousand.

(3) Before imposition of penalty, the assessing authority shall serve on such defaulting dealer a notice in Form II-A calling him to show cause, within a period of fourteen days from the date of receipt of the notice as to why a penalty shall not be levied on him and consider the explanation given by the dealer, if any.

(4) The order imposing penalty under sub-rule (1) or (2) of this rule shall be served on the defaulting dealer together with a notice of demand in Form VII.”.

18. In the said rules, for rule 9 excluding the heading thereof, the following rule shall be substituted, namely: -

“9. (1) If upon information which has come into his possession, the assessing authority is satisfied that any dealer has been liable to pay tax under the Act in respect of any period and has nevertheless failed to apply for registration, the assessing authority may serve upon him a notice in Form III requiring him to furnish within one calendar month of the receipt of the notice a return in Form III A for such period as may be specified in the notice.

(2) If a dealer, upon whom a notice in Form III has been served, complies or fails, without sufficient cause, to comply with the requirements of such notice, the assessing authority shall refer the case to audit for survey and fixation of liability to pay tax under the Act and the rules for survey and fixation of liability to pay tax under the Act and these rules.”.

19. In the said rules, for rule 10 including heading thereof, the following rule alongwith heading thereof shall be substituted, namely :-

“10. **Tax Audit.**- (1) If the Commissioner so desires, he may direct for tax audit in respect of a dealer to prevent evasion of tax and ensure proper tax compliance.

(2) Tax audit subject to the procedures laid down in the Orissa Value Added Tax Rules, 2005, shall ordinarily be conducted in the business premises or office or godown or warehouse or any other place, where the business is normally carried on by the dealer or stock-in-trade or books of accounts of the business are kept or lodged temporarily or otherwise.

(3) After completion of tax audit of a dealer under sub-rule (3) of rule 12, the officer authorised to conduct such audit shall, within seven days from the date of completion of the audit, submit the audit report, to be called “Audit Visit Report”, to the assessing authority along with the statements recorded and documents obtained evidencing suppression of purchases or sales, or both, erroneous claim of deductions and evasion of tax, if any, relevant for the purposes of investigation, assessment or such other purposes.”.

20. In the said rules, for rule 11 excluding the heading thereof, the following rule shall be substituted, namely:-

“11. The person referred to in sub-section (7) of section 33 of the Orissa Value Added Tax Act, 2004 shall alone be competent to sign the returns under rule 7 and Statements under rule 7A of these rules.”.

21. In the said rules, for rule 12 excluding the heading thereof, the following rule shall be substituted, namely:-

“12. (1) (a) Where a registered dealer furnishes return in respect of a month or quarter, as the case may be, and the Statements, declaration Forms or certificates, as the case may be, under rule 7A and where,-

- (i) such return, statements and declaration forms or certificates, as the case may be, are found to be in order, correctly and completely filled in;
- (ii) there is no arithmetical mistakes apparent on the face of such return or statement, and
- (iii) exemptions, deduction, concessions under the Act and the rules made thereunder claimed in the return are supported by declaration Forms or Certificates, as the case may be, furnished,

the said return shall be accepted as self - assessed.

(b)(i) Where there is any arithmetical mistake apparent on the face of such returns, and such mistakes can be reconciled without any reference to the dealer to whom the returns relate, such returns may accordingly be rectified and the rectification so made, may be intimated to the dealer in Form II-B for information.

(ii) If the rectification as intimated to the dealer is not accepted by the dealer, he may, within seven days from the date of receipt of such intimation, file an application stating therein the correct position along with reasons for occurrence of such mistakes to the assessing authority and if such authority is satisfied, the returns referred to in sub-clause (i) shall be accepted as self-assessed.

(iii) Where the arithmetical mistakes apparent on the face of the returns remain unreconciled, such mistakes shall be intimated to the dealer to whom the return relates in Form II-B for necessary rectification within fourteen days from the date of receipt of the intimation and if the assessing authority is satisfied that the mistake is bona fide and not deliberate, such authority shall accept the return as self-assessed.

(iv) Where the dealer fails to rectify the mistakes as intimated within the time specified under sub-clause (iii) or the mistakes are found to be deliberate with an intention to evade tax or attempt to evade tax, the returns wherein such mistakes are found shall be referred to audit under rule 10.

(c) Where,-

- (i) the dealer fails to furnish Statement or the declaration form or certificate, as the case may be, under rule 7A; or
- (ii) the statement or declaration forms or certificates, as the case may be, are found to be defective,

the return to which such Statement or declaration form or certificate, as the case may be, relates shall not be accepted as self - assessed and the same shall be referred to audit under rule 10.

(2)(a) Where a registered dealer fails to furnish a return within the time specified under rule 7, the assessing authority, if he is satisfied that provisional assessment is necessary in that case, may, assess the dealer provisionally for the period relating to the said return, notwithstanding anything contained in sub-rule (3).

(b) The provisional assessment shall be made on the basis of past returns or past records and, where no such returns or records are available, on the basis of information received by the assessing authority.

(c) Where a provisional assessment is made, the assessing authority shall serve upon the dealer an order in Form II-C, showing the amount of tax assessed, interest levied and penalty imposed, alongwith a demand notice in Form VII, which such dealer shall be required to pay within thirty days from the date of receipt of the order and produce evidence thereof within seven days from the date of payment.

(d) If the dealer furnishes return alongwith evidence showing full payment of tax due and interest or penalty or both payable if any, under sections 8 and 8A on or before the date specified under clause (c), the provisional assessment made under clause (a) shall stand revoked on the date on which such return is filed by the dealer.

(e) Nothing contained in this rule shall prevent the assessing authority from making assessment under sub-rule (3) and any tax, interest or penalty paid against the provisional assessment under this rule shall be adjusted against tax, interest or penalty payable on such assessment.

(3)(a) Where the tax audit conducted under rule 10 results in detection of suppression of purchases or sales or both, erroneous claims of exemption or deductions under the Act and the rules made thereunder, evasion of tax or contravention of any provision of the Act affecting the tax liability of the dealer, the assessing authority may, notwithstanding the fact that the dealer may have been assessed under sub-rule (1) or (2), serve on such dealer a notice in Form IV alongwith a copy of the "Audit Visit Report", directing him to appear in person or through his authorised representative on such date, time and place, as specified in the said notice for compliance of the requirement of clause (b).

(b) The assessing authority may, in the notice referred to in clause (a), require the dealer to,

(i) produce the books of account maintained under the provisions of the Act and the rules made thereunder;

(ii) furnish records and documents required to be maintained under the Act and the rules made thereunder claiming exemptions or deductions from the Turnover under the Act;

(iii) furnish any other information relating to assessment of tax, levy of interest and imposition of penalty;

(iv) produce such evidence and documents in support of his claim preferred in his return, or any objection he wishes to raise or to rebut the charges or findings made in the "Audit Visit Report"; and

(v) explain the books of account, other accounts, records, documents or information referred to in sub-clauses (i) to (iv),

on the date and the time specified in the notice.

(c) On issuance of notice under clause (a), the dealer shall be allowed time for a period of not less than thirty days for production of information as referred to in clause (b).

(d) The assessing authority shall, while hearing the dealer for making an assessment of tax payable by him, consider the objection, if any, preferred by such dealer, examine the evidence in support thereof, examine the accounts, documents, records or any other evidence furnished under this sub-rule, call for such information or evidence from any person and make such enquiry as deems necessary for the purpose of such assessment:

Provided that not more than three adjournments shall be granted to a dealer for hearing his case.

(e) If the dealer fails to appear or cause appearance, or fails to produce or cause production of the books of accounts and documents as required, the assessing authority may proceed to complete the assessment basing on the materials available in the 'Audit Visit Report' and such other materials as may be available, and after causing such enquiry as he deems necessary.

(f) Where the dealer to whom a notice is issued under clause (a), produces the books of account and other documents, the assessing authority may, after examining all the materials available with him in the record and those produced by the dealer and after causing such other enquiry as he deems necessary, assess the tax due from that dealer accordingly.

(g) Without prejudice to any interest or penalty that may have been levied or imposed under any of the provisions of the Act, an amount equal to twice the amount of tax assessed under clause (e) or (f) shall be imposed by way of penalty in respect of any assessment completed under the said clauses.

(h) Notwithstanding anything contained to the contrary in any of the provisions of the rules, an assessment under this sub-rule shall be completed within a period of six months from the date of receipt of the 'Audit Visit Report':

Provided that if, for any reason, the assessment is not completed within the time specified in this clause, the Commissioner may, on the merit of each such case, allow such further time not exceeding six months for completion of the assessment proceeding.

(i) No order of assessment shall be made under this sub-rule after the expiry of one year from the date of receipt of the 'Audit Visit Report'.

(4) (a) Where, after a dealer is assessed under sub-rule (1), (2) or (3) for any period, the assessing authority, on the basis of any information in his possession, is of the opinion that the whole or any part of the turnover of the dealer in respect of any period or periods has escaped assessment, or has been under-assessed, or has been assessed at a rate lower than the rate at which it is assessable or that the dealer has been allowed wrongly any deduction from his turnover or exemption under the Act or has been wrongly allowed set off of input tax credit in excess of the amount admissible under clause (c) of sub-rule (3) of rule 7 of these rules, he shall serve a notice in Form IV A on the dealer.

(b) The hearing of the dealer shall be concluded in accordance with the provisions of clauses (b) and (d) of sub-rule (3).

(c) The assessing authority shall, after hearing the dealer in the manner specified in clause (b), assess the amount of tax payable by the dealer in respect of such period or periods for which assessment proceedings has been initiated and if he is satisfied that the escapement is without any reasonable cause, he may direct the dealer to pay, by way of penalty, a sum equal to twice the amount of tax additionally assessed.

(d) Where a dealer fails to comply with the requirements of the notice referred to in clause (a), the assessing authority may make an exparte assessment of the tax payable by such dealer and pass an order of assessment in writing, after recording the reasons therein.

(e) No order of assessment shall be made under this sub-rule after expiry of five years from the end of the period in respect of which the tax is assessable.

(5) (a) If the assessing authority, on the basis of audit visit report and any information in his possession, is satisfied that any dealer referred to in rule 9 of these rules, who has been liable to pay tax under the Act in respect of any period, has failed to get himself registered, the assessing authority shall serve a notice in Form IVB alongwith copy of the audit visit report upon such dealer directing him to appear in person or through his authorised representative on such date, time and place, as may be specified in that notice, and produce or make available, the books of accounts, evidence, documents, as may be required for assessment and after causing such inquiry as he deems necessary, assess the amount of tax due from the dealer and if he is satisfied that the default is without reasonable cause, he may direct that the dealer shall pay, in addition to the amount so assessed, a penalty equal to the amount of tax so assessed.

(b) In the event of default by a dealer to comply with the requirements of the notice referred to in clause (a), the assessing authority may make an exparte assessment of the tax payable and penalty thereon by such dealer in respect of such period or periods or part thereof, as the case may be, and pass an order of assessment in writing, recording the reasons therein :

Provided that no penalty shall be levied for the quarter during which the dealer first becomes liable to pay tax under the Act.”.

22. In the said rules, rules 12A, 13 and 14 shall be omitted.

23. In the said rules, for rule 15, the following rule shall be substituted, namely:-

“15. **Order of assessment.** – The order of assessment passed under rule 12 of these rules, shall be issued in Form VI.”.

24. In the said rules, for rule 16, the following rule shall be substituted, namely:-

“16. **Notice of demand.**-(1) In respect of any amount found payable by a dealer, the assessing authority shall serve on the dealer a notice of demand in Form VII directing the dealer to pay the amount within thirty days from the date of service of the notice and produce the proof of payment of such amount within seven days from the date of payment.

(2) Where a dealer fails to make payment of the tax assessed, interest payable or penalty imposed or any other amount due from him under the Act or these rules within the date specified in the notice in Form VII, the assessing authority may impose penalty equal to two per centum of such amount of tax, interest, penalty or any other amount due and serve a notice in Form VIII directing the dealer to pay the penalty together with sums previously due by a date to be fixed in the notice and to produce the proof of payment by a date to be specified in the said notice:

Provided that where any appeal or revision under the Act or the rules made thereunder has been filed,-

(i) such penalty shall be payable from the date so specified on the amount ultimately found due from the dealer; and

(ii) if the tax or penalty, if any, is enhanced in such appeal or revision, such penalty on the excess amount shall be payable from the date by which the dealer is required to pay such excess amount:

Provided further that where the collection of the amount specified in the notice of demand in Form VII or any part thereof has been stayed on appeal or revision, penalty may

be levied if such amount is not paid and proof of such payment is not produced before the Asst. Commissioner or Sales Tax Officer, as the case may be, within a fortnight after expiry of the stay period:

Provided also that where stay on collection until disposal of appeal or revision has been ordered, the stay period shall be deemed to have expired on the date of disposal of such appeal or revision and where in such cases, the appeal or revision result in a reduction or enhancement in the amount of demand, a revised notice of demand in Form VII shall be issued directing the dealer to make payment in accordance with such revised notice within fourteen days from the date of service of the notice and to produce the proof of payment thereof within seven days from the date of payments and no penalty shall be imposed until the expiry of the time limit specified in the revised notice of demand.

(3) When a dealer is in default in making the payment of tax together with the interest and penalty, if any in accordance with the notice issued under sub-rule (1) by the date of expiry of the period allowed under the said sub-rule he shall be liable to pay simple interest on such amount at the rate of two per centum per month with effect from the date of such default till the payment of the amount.”.

25. In the said rules, in rule 22, -

(i) for the words, comma and figure “Orissa Sales Tax Act, 1947” appearing in the heading, the words, comma and figure “ Orissa Value Added Tax Act, 2004” shall be substituted; and

(ii) for the words, comma, figures and brackets “Orissa Sales Tax Act, 1947 (Orissa Act XIV of 1947)”, the words, comma and figure “Orissa Value Added Tax Act, 2004” shall be substituted.

26. In the said rules, in rule 24, -

(i) after the words and comma “Payment of tax,” appearing in the opening portion, the word and comma “interest,” shall be inserted; and

(ii) after the words “Sales Tax Officer” appearing at the end, the words “or Assistant Commissioner” shall be added.

27. In the said rules, for Form I, the following Form shall be substituted, namely :-

**‘F O R M I
R E T U R N**

[See rule 7 of the Central Sales Tax (Orissa) Rules, 1957]

01.	Tax Payer’s Identification Number	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																				
02.	Period covered by the return																					
	Date Month Year	Date Month Year																				
	FROM <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>				TO <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																	
03.	Name and style of the business																					
04.	Address																					
	PIN <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>									FAX <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>												
	Phone No. <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>											E-mail <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 100px; height: 20px;"></td> </tr> </table>										

05. Value of the goods despatched outside the state:-
- (a) On branch transfer
- (b) On consignment sale
06. 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
- (b) Sale in course of export out of or import into the territory of India
- (c) Sale of goods inside Orissa not included in (a) and (b) above
- (d) Sale of goods outside Orissa not included in (a) and (b) above.
07. Total
08. Gross amount received or receivable for the sale of goods made in the course of interstate trade or commerce during the above period as per Col.06 (a) above.
09. LESS-
- (a) Cost of freight, delivery or installation, if any, separately charged to customers and included in Col.08 above
- (b) Cash /Trade discount allowed on sale and included in column 08 above
10. Total {09 (a) +09(b)}
11. BALANCE (Col 08-10)
(Total sale price received or receivable for sale of goods made in course of inter-State trade or commerce during the above period.)
12. DEDUCT-
- (a) 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.11 above.

(b) Sale price received or receivable in respect of subsequent sale under section 3(b) read with section 6(2) of the CST Act, 1956 against prescribed certificate and included in Col.11 above (not included in Col.12 (a) above)	
(c) Sale price received or receivable in respect of sale of goods exempt from levy of tax under sub-section (5) of section 8 of the CST Act, 1956.	
(d) Sale price received or receivable in respect of sale of goods made to dealer in Special Economic Zone under sub-section (6) of section 8 of the CST Act, 1956.	
(e) 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 CST Act, 1956	
13. TOTAL[(a)+(b)+(c)+(d)+(e) of Col.12]	
14. BALANCE (Col.11-Col.13)	
15. Break up of Col. 14	
(a) sale to Government (u/s 8(1) (a) of the CST Act, 1956	
(b) sale to registered dealer other than Government (u/s 8(1)(b) of the CST Act, 1956)	
(c) sale of goods taxable at a rate lower than 4% under provision of section 8(1)of the CST Act, 1956. – (i) to Government (ii)to Registered dealers other than Government.	
(d) sale of goods notified u/s 8(5) of the CST Act, 1956. (i) (ii) (iii)	
(e) sale of declared goods not included in (a), (b) and (c) above	
(f) sale of other goods (not included in (a) to (e) above) and taxable @ 10%	

(g) sale of goods (not included in (a) to (f) above) taxable at the rate higher than 10%

16. Computation of Taxable Turnover

Amount specified in Col.15 above	Deduction under section 8A(1)(b)/8A(1)(c) of the CST Act, 1956 not claimed earlier	Balance (1-2)	Deduction under section 8A(1)(a) of the CST Act, 1956	Taxable Turnover (3-4)
1	2	3	4	5
(a)-----Rs.				
(b)-----Rs.				
(c)-----Rs.				
(d)-----Rs.				
(i)-----Rs.				
(ii)-----Rs.				
(iii)-----Rs.				
(e)-----Rs.				
(f)-----Rs.				
(g)-----Rs.				
(i)-----Rs.				
(ii)-----Rs.				
(iii)-----Rs.				

17. Tax payable on Taxable Turnover as per -

- 1 (a) @ 4%-----Rs.
- 2 (b) @ 4%-----Rs.
- 3 (c) @-----Rs.
- 4 (d) @-----Rs.
@-----Rs.
@-----Rs.
- 5 (e) @-----Rs.
- 6 (f) 10%-----Rs.
- 7 (g) @-----Rs.
@-----Rs.
@-----Rs.

18. TOTAL _____

19. Interest payable u/r 7(3) of the Central Tax (Orissa) Rules, 1957 _____

20. Total amount due (col.18+19) _____

21. Tax adjusted u/r 7(3)(c) of the Central Sales Tax (Orissa) Rules, 1957 _____

22. Balance Tax due (Column 20-21) _____

23. Tax paid _____

24. Details of payment

Treasury Challan No./D.D/Banker's Cheque Date & Amount			
Type of Instrument	No.	Date	Amount
TOTAL			

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-A

Particulars of transactions under section 3(b) read with section 6(2) of the CST Act,1956

SL No	Name and address of the purchasing dealer	TIN/ CST RC No.	Sale invoice No. & Date	Description of goods	Quantity/ Weight	Value of goods	R.R No/ LR No./ Air Consignment Note No. and Date
1	2	3	4	5	6	7	8

Total

Rs. _____

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 dispatch of goods to outside the state on Stock Transfer/Commission Sale under section 6A of the CST Act, 1956								
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. / L.R. No./ Air consignment Note No.
1	2	3	4	5	6	7	8	9

Total

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							
under section 8(6) of the CST Act, 1956							
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
1	2	3	4	5	6	7	8

Total Rs.

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 -D

Particulars of transactions under section 5(1)/5(3) of the CST Act, 1956							
SL No	Sale Invoice No. & Date/ Bill of lading No. and Date	Name and address of the consignee/foreign buyer	TIN/ CST R.C.No.	Description of goods	Quantity/ weight	Value of goods	Purchase order No. and Date
1	2	3	4	5	6	7	8

Total 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 under section 3(a) readwith section 6(3) of the CST Act, 1956					
SL No	Name of the purchasing international bodies, consulates, etc.	Invoice No and Date	Description of goods	Quantity/ weight	Value of goods
1	2	3	4	5	6

Total

Rs.

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 _____".

28. In the said rules, in FORM I-A, –

- (i) for the words “Registration No” appearing in the opening portion, the words “Tax Payers’ Identification Number” shall be substituted;
- (ii) for the words and oblique mark “Assistant Sales Tax Officer / Sales Tax Officer” appearing at the end, the words and oblique mark “Sales Tax Officer/Assistant Commissioner of Sales Tax” shall be substituted; and
- (iii) the words “Strike off whichever is not applicable” shall be inserted below the last entry.

29. In the said rules, in FORM I-B,-

- (i) for the words “Assistant Sales Tax Officer”, the words “Assistant Commissioner of Sales Tax” shall be substituted; and
- (ii) for the words “Registration Certificate No” appearing in the first para, the words “Tax Payers’ Identification No” shall be substituted.

30. In the said rules, for Form II, the following Form shall be substituted, namely:-

"FORM II

Notice for failure to file return /payment of tax, interest.

[See sub-rule (3) of rule 7 and rule 8 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address

Date Month Year

--	--	--

02. Name & Address
of the dealer

--

03. TIN

--	--	--	--	--	--	--	--	--	--	--

This office record reveals that

1)* You have failed to file return for the period _____ to _____ by the due date on _____

2)* You have filed the return for the period _____ to _____ on _____ without making payment of tax admitted therein amounting to Rs. _____ .

3)* You have failed to make full payment of tax due alongwith interest for the period _____ to _____ .

You are hereby directed to file the return due for the period _____ to _____ and pay the tax thereon along with interest and produce proof of payment within seven days from the date of receipt of this notice.

In case, you have already filed the return alongwith payment of tax admitted and the interest due thereon, if any, intimate this office with the proof of filing of return and payment of tax / interest thereof immediately.

* (Mark “ v ” which are applicable)

Sales Tax Officer/Assistant Commissioner of Sales Tax.

_____Range/ _____ Circle".

31. In the said rules, after Form II, the following Form shall be inserted, namely:-

"FORM – II A
[See rule 8 A of the Central Sales Tax (Orissa) Rules, 1957]

	Date	Month	Year
01. Office Address			

02. Name & Address of the dealer

03. TIN

04. Take notice that you have not complied to the notice dt. _____ issued in Form II.

05. You are, therefore called upon to show cause within fourteen days of the receipt of this notice as to why penalty as per the provisions of sub-rule (1)/(2) of rule 8 A of the Central Sales Tax (Orissa) Rules, 1957 shall not be levied on the amount of tax and interest withheld by you.

(Strikeout whichever is not applicable)

Assistant Commissioner of Sales Tax/Sales Tax Officer
 _____ **Range/ _____ Circle".**

32. In the said rules, after Form II-A so inserted, the following Forms shall, respectively, be inserted, namely:-

**"FORM II-B
NOTICE FOR ARITHMETICAL MISTAKE IN THE RETURN**

[See sub-rule (1) of rule 12]

01	Office Address	Date	Month	Year

02	TIN	
----	-----	--

03	Name and address of the dealer	
----	--------------------------------	--

(Please mark “ v ”, whichever is applicable)

04. Scrutiny of the return filed for the period from-----to -----reveals the following arithmetical mistakes apparent on the face of such return

- (i)-----
- (ii)-----
- (iii)-----

Please confirm the mistakes as pointed out above and indicate the correct position.

The mistakes as pointed out above are reconciled as under:

- (i)-----
- (ii)-----
- (iii)-----

05. Please confirm whether the reconciliation made is correct or otherwise.

06. In case you do not agree with the reconciliation, please indicate the correct position alongwith reasons for occurrence of such mistakes within seven days from the date of receipt of this notice.

Or

07. In case the mistakes as pointed out above could not be reconciled in this office you are instructed to reconcile such mistakes and file return after necessary rectification and reconciliation of the mistake within fourteen days from the date of receipt of the notice.

Assistant Commissioner of Sales Tax/Sales Tax Officer
_____Range/ _____Circle".

FORM-II-C
ORDER OF PROVISIONAL ASSESSMENT

[See sub-rule (2) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

01	Office Address	Date	Month	Year											
02	TIN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 8.33%; height: 25px;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> <td style="width: 8.33%;"></td> </tr> </table>													
03	Name and address of the dealer														

There is no record of the receipt in this office of the return for the period from _____ to _____ due by dt. _____

You are, therefore, provisionally assessed to tax/ interest/penalty payable for the said period at Rs.-----/-(Rupees-----in words), which is payable by you.

The tax assessed must be paid as per the demand notice enclosed within thirty days from the date of receipt of this order and the proof of payment thereof be produced within seven days from the date of payment.

(Strike out whichever is not applicable)

If you file the overdue return for the period mentioned above and pay the tax declared in the return alongwith the interest due on the unpaid amount before the due date for payment of the tax assessed provisionally and produce proof of payment thereof within seven days of such payment, the provisional assessment made shall stand revoked.

In case you have filed the return with full payment of tax declared thereon, please intimate this office, the date of payment, details of payment and the proof thereof without delay.

Assistant Commissioner of Sales Tax/Sales Tax Officer
_____ **Range/** _____ **Circle".**

33. In the said rules, for FORM III, the following Form shall be substituted, namely:-

“FORM III

NOTICE TO AN UNREGISTERED DEALER

[See sub-rule (1) of rule 9 of the Central Sales Tax (Orissa) Rules, 1957]

01	Office Address	Date	Month	Year
02.	Name and Address of the dealer			

03. I have reasons to believe on the basis of records available in this office that you are liable to pay tax under the CST Act, 1956, but you have nevertheless failed to apply for registration under section 7 of the Act without sufficient cause.

Now, you have a statutory obligation to get yourself registered under the CST Act, 1956 and the rules made thereunder and file return as provided in the said Act and the rules made thereunder.

You are, therefore, directed to file return, in Form III A (enclosed) showing the particulars of your turnover for the month/ quarter ending _____ within one calendar month of receipt of this notice, failing which penal action as per provision of law shall be taken against you.

Assistant Commissioner of Sales Tax / Sales Tax Officer

_____ **Range/** _____ **Circle”**.

34. In the said rule, after Form III, the following Form shall be inserted, namely:-

**"FORM III- A
Return for Unregistered Dealers
[See sub-rule (1) of rule 9 of the Central Sales Tax (Orissa) Rules, 1957]**

01. Period covered by this return Date Month Year Date Month Year
From To

02. Name and Address of the dealer

03. If you have made no sale under the provisions of CST Act, 1956 during this period mark 'X' in the box

04.

**Part – A
Particulars of Purchase**

Sl. No.		Purchase value excluding Tax	Tax paid under CST / OVAT Act
1.	Total Purchase from out side the State		
2.	Purchase in course of import		
05.	Inter-State Purchase		
1.	Purchase @ 1 % tax rate		
2.	Purchase @ 4 % tax rate		
3.	Purchase @ 12.5 % tax rate		
4.	Purchase @ 20 % tax rate		
5.	Purchase of Tax exempted goods		
6.	Any other purchase not specified above		
	Total		

06.

**Part – B
Particulars of Sales**

Sl. No.	Sale of goods under the CST Act	Sale value excluding Tax 'A'	Tax due on sale value at 'A' 'B'
1.	Sale of goods @ 1% rate of tax		
2.	Sale of goods @ 2% rate of tax		
3.	Sale of goods @ 4% rate of tax		
4.	Sale of goods @ 8% rate of tax		
5.	Sale of goods @ 10% rate of tax		
6.	Sale of goods @ 12.5% rate of tax		
7.	Sale of goods @ 20% rate of tax		
8.	Sale of exempted goods		
	Total		

07.	Total Tax due (Total of Col. B of Sl. No.6)	
08.	Tax paid, if any.	
09.	Balance Tax payable (07-08)	
10.	Value of the goods transferred by way of stock transfer / Commission sale	
11.	Manner of payment of tax payable	

Treasury Challan No./D.D. No./ Banker's cheque No. & Date	Name of the Treasury / Bank	Amount

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 _____".

35. In the said rules, for Form IV, the following Form shall be substituted, namely:-

"FORM IV

NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT

[See sub-rule (3) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

01	Office Address		Date	Month	Year
	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
02	TIN	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03	Name and address of the dealer	<input type="text"/>			

04. Tax audit of your business was undertaken by the officers of the Audit unit of this office on ----- or during the period commencing from-----to -----.

Examination of the records, documents, stock in trade and other relevant information pertaining to your business for the period from -----to----- reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.

05. A copy of the 'Audit Visit Report' is enclosed herewith for your reference.

06. You are, therefore, required to appear in person or through your authorised agent at my office on dt-----at----- A.M/P.M and produce or cause to be produced the accounts and documents relating to or incidental to your business as specified below for the period mentioned above in order to enable me to satisfy whether the return filed by you for the said period is correct and complete.

07. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under sub-rule (3) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957 to the best of my judgment.

(Mark "v", whichever is applicable)

- (a) Books of account maintained in support of transactions made under the provisions of the Central Sales Tax Act,1956 and the rules made thereunder.
- (b) Records and documents required to be maintained in support of transactions made under the said Act and the rules made thereunder claiming exemption/ deductions from the Turnover under the said Act.
- (c) Documents and evidence in support of the returns filed for the period under reference.
- (d) Accounts and documents relating to the financial transactions of the business including Bank Pass Book or Bank Statement.
- (e) Such other documents as may be specifically required for the assessment (to be specified),-
 - (i)
 - (ii)
 - (iii)

Assistant Commissioner of Sales Tax/Sales Tax Officer
 _____ **Range/ _____ Circle".**

36. In the said rules, after Form IV, the following Forms shall, respectively, be inserted, namely:-

"FORM IV A

**NOTICE FOR ASSESSMENT OF TAX IN CASE OF ESCAPEMENT OF
TURNOVER OR UNDER-ASSESSMENT**

[See sub-rule (4) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

01	Office Address	Date	Month	Year
	<input style="width: 250px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
02	TIN	<input style="width: 250px; height: 20px;" type="text"/>		
03	Name and address of the dealer	<input style="width: 350px; height: 40px;" type="text"/>		

You have been assessed under sub-rules (1)/ (2)/ (3)/(5) of rule 12 of the Central Sales Tax(Orissa) Rules, 1957, for the period from-----to----- on dt-----.
Now, it appears to me that the whole / part of the turnover of sales/purchases for the
aforementioned period has –

(Strike out whichever is not applicable)

- (a) escaped assessment.
- (b) been under-assessed
- (c) been assessed at a rate lower than the rate at which it is assessable.

or

You have been allowed deductions from the turnover or exemptions from payment of tax under the Central Sales Tax Act, 1956 wrongly to which you are not eligible.

or

You have been wrongly allowed set off of input tax credit in excess of the amount admissible under rule 7(3)(c) of these rules.

You are, therefore, required to appear in person or through your authorised agent at my office at---A.M./P.M on dt----- and produce or cause to be produced accounts and documents relating to your business as specified below.

You are also directed to show cause why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax additionally assessed shall not be imposed on you under clause (c) of sub-rule (4) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under rule 12(4)(d) of the Central Sales Tax (Orissa) Rules,1957 to the best of my judgment without any further reference to you.

Particulars of Accounts and documents required

- 1.
- 2.
- 3.
- 4.

Assistant Commissioner of Sales Tax/Sales Tax Officer
_____Range/ _____Circle”.

FORM IV B**NOTICE FOR ASSESSMENT OF TAX IN CASE OF UNREGISTERED DEALER**

[See sub-rule (5) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

01. Office Address Date Month Year

--	--	--	--

02. Name & Address
of the dealer

03. I have reason to believe on the basis of records available in this office that your liability to pay tax under the CST Act, 1956 has accrued on dt. _____, but you have nevertheless failed to apply for registration under section 7 of the Act without sufficient cause.

04. A copy of the Audit Visit Report is enclosed herewith for your reference.

05. You are therefore, required to appear in person or through your authorised agent at my office on dt. _____ at _____ A.M/P.M. and produce or cause to be produced the account and documents maintained for your business including such other documents as may be required for the period (s) from _____ to _____ as specified below.

06. You are also required to show cause why in addition to the amount of tax that may be assessed on you, penalty equal to the amount of tax assessed shall not be imposed on you under sub-rule (5) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957.

07. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under clause (b) of sub-rule (5) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957 to the best of my judgment without further reference to you.

08. Particulars of Accounts and Documents required:-

- 1.
- 2.
- 3.

Assistant Commissioner of Sales Tax/Sales Tax Officer
_____ **Range/ _____ Circle".**

37. In the said rules, for Form VI, the following Form shall be substituted, namely:-

"FORM VI

Order of Assessment

[See rule 15 of the Central Sales Tax (Orissa) Rules, 1957]

01	Office Address	Date	Month	Year
	<input style="width: 250px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/>

02	TIN	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>
----	-----	---	---	---	---	---	---	---	---	---	---

		Yes	No
03.	Dealer / Dealer's authorized representative appeared with books of accounts	<input style="width: 60px; height: 40px;" type="checkbox"/>	<input style="width: 60px; height: 40px;" type="checkbox"/>

[Please put 'v' mark in appropriate box]

04.	Name & Address of the dealer	<input style="width: 400px; height: 40px;" type="text"/>
-----	------------------------------	--

05	Period(s) covered under this order														
	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Date</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Year</td> <td style="width: 20px;"></td> <td style="text-align: center;">Date</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Year</td> </tr> <tr> <td>From</td> <td><input style="width: 60px; height: 20px;" type="text"/></td> <td><input style="width: 60px; height: 20px;" type="text"/></td> <td></td> <td>To</td> <td><input style="width: 60px; height: 20px;" type="text"/></td> <td><input style="width: 60px; height: 20px;" type="text"/></td> </tr> </table>	Date	Month	Year		Date	Month	Year	From	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/>		To	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/>
Date	Month	Year		Date	Month	Year									
From	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/>		To	<input style="width: 60px; height: 20px;" type="text"/>	<input style="width: 60px; height: 20px;" type="text"/>									

06. Assessment under rule _____ for Central Sales Tax (Orissa) Rules, 1957.

(Strike out whichever is not applicable)

07.	GTO declared	<input style="width: 300px; height: 30px;" type="text"/>
-----	--------------	--

08.	Net Taxable Turnover declared.	<input style="width: 300px; height: 30px;" type="text"/>
-----	--------------------------------	--

09.	GTO determined.	<input style="width: 300px; height: 30px;" type="text"/>
-----	-----------------	--

10.	Net taxable turnover determined.	<input style="width: 300px; height: 30px;" type="text"/>
-----	----------------------------------	--

11.	Tax assessed.	<input style="width: 300px; height: 30px;" type="text"/>
-----	---------------	--

12.	Interest levied.	
13.	Penalty imposed.	
14.	Total of amount of tax, interest and penalty due	
15.	Tax paid.	
16.	(i) Amount of interest paid	
	(ii) Amount of penalty paid	
17.	(i) Balance Tax due	
	(ii) Balance Interest due	
	(iii) Balance Penalty due	
18.	Total amount of Tax, interest and penalty due to be paid [Col. 17 (i) to 17 (iii)]	
19.	Refundable amount, if any	

ORDER**Signature**

Assistant Commissioner of Sales Tax/Sales Tax Officer
 _____ **Range/** _____ **Circle"**.

38. In the said rules, for Form VII, the following Form shall be substituted, namely:-

**"FORM VII
NOTICE OF DEMAND**

[See rules 8,8A,12(2),12(3),12(4), 12(5) and 16 of the Central Sales Tax (Orissa) Rules, 1957]

01	Office Address	Date	Month	Year										
02	TIN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; height: 20px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>												
03	Name and address of the dealer													

04. Please take notice that a sum of Rs.-----/- (Rupees -----) has been determined as dues payable by you for the period from ----- to -----under the Central Sales Tax (Orissa) Rules, 1957 as per details given below:

Rs. Paise

- Tax due as per order dt.
- Interest due as per order dt.
- Penalty u/r 8A as per order dt.
- Penalty u/r 12(2) as per order dt.
- Penalty u/r 12(3) as per order dt.
- Penalty u/r 12(4) read with rule 10 as per order dt.
- Penalty u/r 12(5) read with rule 9 as per order dt.
- Any other amount due as per order dt.

(Strike out which ever is not applicable)

05. You are required to pay this amount of Rs.-----/-(Rupees-----) in the Government Treasury at -----on or before dt.-----and to produce the receipt in proof of payment in the office not later than dt.----failing which, the said sum will be recoverable from you as an arrear of land revenue.

06. You are further warned that unless the amount as aforesaid is paid and evidence of such payment is produced by the date fixed above, penalty as specified under sub-rule (2) of rule 16 shall be imposed.

07. If you are dissatisfied with the order of assessment or order charging interest or order imposing penalty, you may prefer appeal before the -----within thirty days from the date of receipt of the said order.

Assistant Commissioner of Sales Tax/Sales Tax Officer
_____Range/ _____Circle".

39. In the said rules, in Form VIII, –

- (i) for the word "tax" appearing in paragraph 1 and 2, the words and oblique mark "tax/interest" shall, respectively, be substituted;
- (ii) for the words “Assistant Commissioner of Sales Tax” appearing in the second para, the words “Appellate Authority” shall be substituted; and
- (iii) for the words “Assistant Sales Tax Officer” appearing at the end, the words and oblique mark “Sales Tax Officer/Assistant Commissioner of Sales Tax” shall be substituted.

40. In the said rules, in Form IX, -

- (i) for the word “quarter”, the words and oblique mark “month / quarter” shall be substituted; and
- (ii) for the words “registration number” appearing in the second column of the table, the words Tax Payers’ Identification Number” shall be substituted.

41. In the said rules, in Form X, for the words “Certificate of Registration No”, the words “Tax Payers’ Identification Number” shall be substituted.

42. In the said rules, in FORM XI,-

- (i) after the words “certificate of registration bearing”, the words “Tax Payers’ Identification” shall be inserted; and
- (ii) after the words and dots “Sales Tax officer Circle”, the oblique mark, words and dots “/Assistant Commissioner of Sales Tax..... Range” shall be substituted.

43. In the said rules, in Form XII, in first para, -

- (i) after the words “certificate of registration bearing”, the words “Tax Payers’ Identification” shall be inserted; and
- (ii) for the words “registration No”, the words “Tax Payers’ Identification No” shall be substituted.

44. In the said rules, in FORM XIV, –

- (i) for the words “Assistant Commissioner of Sales Tax”, the words and oblique marks “Assistant Commissioner of Sales Tax/Additional Commissioner of Sales Tax/ Special Additional Commissioner of Sales Tax” shall be substituted; and
- (ii) the words “Strike off whichever is not applicable” shall be inserted below the last entry.

45. In the said rules, after Form XIV, the following Forms shall respectively be inserted, namely:-

**"FORM – A
STATEMENT**

[See rule 6 (a) (ii) and 6A (ii) and 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under section 3(a) read with section 8(4) of the CST Act, 1956 relating to the quarter ending on _____								
SL No.	Name and address of the purchasing dealer/ Govt.	TIN/CST RC No. with date of validity, if any	Sale invoice No. & Date	Description of goods	Quantity/ Weight	Value of goods	SL No of Declaration in Form 'C'	Date & issuing authority in case of certificate in Form 'D'
1	2	3	4	5	6	7	8	9

Total value
(tax exclusive)

Rs.

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 _____

**FORM – B
STATEMENT**

[See rule 6 B (i) and 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under section 3(b) read with section 6(2) of the CST Act,1956 relating to the quarter ending on _____							
SL No	Name and address of the purchasing dealer	TIN/CST R.C. No. with date of validity, if any	Sale invoice No. & Date	Description of goods	Quantity/ Weight	Value of goods	SL No of Declaration in Form 'C'/D 'E I', 'E II' Certificates
1	2	3	4	5	6	7	8

Total

Rs.

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 _____

**FORM – D
STATEMENT**

[See rule 6 D (1) and 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under section 5 (3) of the CST Act relating to the quarter ending on _____								
SL No.	Sale invoice No. & Date / Bill of lading No. & Date	Purchase order No. and date of Foreign buyer	Name and address of the Consignee	TIN/ CST R.C. No.	Description of goods	Quantity/ weight	Value of goods	SI No of "H" forms received
1	2	3	4	5	6	7	8	9

Total

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 _____

**FORM – E
STATEMENT**

[See rule 6 E and 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of sale of goods made to SEZ under section 8(6) of the CST Act 1956 relating to the quarter ending on _____								
SL No	Sale Invoice No & Date	Name and address of the purchaser	Location of SEZ	TIN / CST R.C. No.	Description of goods	Quantity/ weight	Value of goods	Serial No of Declaration in Form 'I'
1	2	3	4	5	6	7	8	9

Total

Rs.

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 _____

FORM – F
STATEMENT

[See rule 6F and 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under section 6 (3) of the CST Act relating to the quarter ending on _____						
SL No.	Name and address of purchaser	Invoice No. and Date	Description of goods	Quantity/weight	Value of goods	Authority issuing certificate in Form 'J' with date
1	2	3	4	5	6	7

Total

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 _____".

[No.29330-CTA-53/2004-F.]

By order of the Governor

P.K.ROUT

Under Secretary to Government