

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

**No.III(III) 114/2010-14331/CT.,**

**Dt.24/08/2012**

**NOTIFICATION**

**Sub: Modification of annual return form in Form-I AA for 2011-12, under the Central Sales Tax (O), 1957 with regard to tax rate.**

Whereas, Government of Odisha, Finance Department have amended Part-III of Schedule-B of Odisha Value Added Tax Act, 2004 by substituting “Goods taxable at the rate of 12.5%” by “Goods taxable at the rate of 13.5%” with effect from 01.04.2011 in SRO No.126/2011 published in The Odisha Gazette on 26.03.2011 and in the Tax Schedule-C in SRO No.1028/2011 published in the Odisha Gazette dt.28.12.2011 respectively.

Now, therefore, in exercise of power under the sub-rule (2A) of the rule 7 of the Central Sales Tax (Odisha) Rules,1957, the annual return form for 2011-12 in Form-I AA is hereby modified in order to enable the dealers to file the return for the tax periods beginning on and after 01.04.2011.

This notification shall come into force from 01.04.2011.

**Sd/-  
(Manoj Ahuja,I.A.S)  
Commissioner of Sales Tax,  
Odisha,Cuttack**

**FORM IAA**  
**Annual Return of Central Sales Tax payable by a dealer**  
 [See sub-rule (2A) of rule 7 of the Central Sales Tax (Orissa) Rules, 1957]

**PART-A**

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

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2. Period covered by the return

	<b>Date</b>	<b>Month</b>	<b>Year</b>		<b>Date</b>	<b>Month</b>	<b>Year</b>
From				To			

3. Name and style of the business
4. Address

Phone No. 

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 Email

PAN 

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 Mobile No. 

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**PART-B**

**Sales / Despatch / Deduction during the year covered by this return**

5. Value of the goods despatched outside the state otherwise than by way of sale :-
- |                         |            |
|-------------------------|------------|
| (a) On branch transfer  | <b>Rs.</b> |
| (b) On consignment sale | <b>Rs.</b> |
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. | <b>Rs.</b> |
| (b) Sale in course of export out of or import into the territory of India   | <b>Rs.</b> |
| (c) <b>Total [(a)+(b)]</b>  | <b>Rs.</b> |
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. 

<b>Rs.</b>
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8. **DEDUCT-**
- |   |            |
|---|------------|
| (a) Cost of freight, delivery or installation separately charged to customers and included in Col.07 above. | <b>Rs.</b> |
| (b) Cash /Trade discount allowed in respect of Col.07 above and included therein.                           | <b>Rs.</b> |

(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.
(e) Sale price received or receivable in respect of sale of goods fully exempt from levy of tax under sub-section (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.	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.	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) <b>TOTAL [(a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)]</b>	Rs.

9. **NET TAXABLE TURNOVER [Col.7 - Col.8(h)]** Rs.

10. Break up of Net Taxable Turnover	Sale Value "A" (in ₹)	Tax due "B" (in ₹)
(a) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 2%		
(b) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 1%		
(c) sale of other goods (not included in (a) & (b) above) and taxable		
(i) @ 4%		
(ii) @ 10%		
(iii) @ 13.5%		
(iv) @ 18%		
(v) @ 20%		
(vi) @ 25%		
(vii) any other rate (indicate the rate of tax)		
(viii) Total [(i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)]		
(d) sale of goods notified under section 8(5) of the Act taxable @ 2%		
(e) <b>Total Taxable Turnover &amp; Tax [(a)+(b)+(c)+(viii)+(d)]</b>		
(f) Interest		
(g) <b>Total tax and interest</b>		

11. Tax adjusted against excess ITC under OVAT u/r 7(3)(c) of the Central Sales Tax (Orissa) Rules, 1957 during the year	
12. Balance amount payable after adjustment of ITC	
13. Total amount of CST paid during the year	
14. Excess / less paid (+ / -)	

**PART-C**

**15. Details of payment**

For the month / quarter	Self deposit BD / TC / EP			Money receipt (Tax paid by check gate / collected by authorities)			Total tax (Rs.) (4+7)
	No.	Dt.	Amount	MR No.	Dt.	Amount	
(A)	(B)			(C)			(D)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							
Total							

**BD - Bank Draft**  
**TC - Treasury Challan**  
**EC - Challan generated after e-payment**  
**MR - Money receipt**

**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 \_\_\_\_\_

Seal