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

No. III(III)-114/2010- 15413 /CT, Dated 10.09.2012

NOTIFICATION

Sub: Electronic issue of Declaration Forms and Certificates (Form-C, Form-EI, Form-EII, Form-F, Form-H) under the Central Sales Tax (Orissa) Rules, 1957.

It has been brought to the notice of this Office that there have been several instances where the electronic CST Declaration Forms and Certificates (Form-C, Form-EI, Form-EII, Form-F, Form-H, henceforth called the e-CST Forms) approved and issued through the portal of this Department were incomplete or defective on account of typographical / human errors or omission of entry of some transactions. Difficulties are faced by the dealers in Odisha because of this as these e-CST forms are not being accepted by the concerned dealers outside the State as they are incorrectly filled up. In order to remove these difficulties and in continuation of this office notification No. III(III) 114/2010-4376/CT dated 14-03-2011 and in exercise of the power conferred under Sub-Rule (1) and (2) of Rule 6G of the Central Sales Tax (Orissa) Rules, 1957, the undersigned hereby notifies for information of all that the CST Declaration Forms and Certificates (Form-C, Form-EI, Form-EII, Form-F, Form-H, henceforth called the e-CST Forms) issued electronically to the dealers through the portal of the Department, can be cancelled by the Department subject to the following conditions;

(i) Such cancellation of e-CST Forms issued through the portal, can only be made on the request of the registered dealer of Odisha to whom those have been issued. The dealer should cite the reasons for which cancellation is sought.

(ii) In case of any typographical / human error or omission of entry of any interstate transaction, the concerned dealer may make an online request through the CT department portal to the concerned circle authority issuing the e-CST Form.

(iii) The online request should only be made within 7 (Seven) days of issue / approval of the e-CST form in case of typographical / human error or in case of omission of any
transaction. Request for cancellation after the above stipulated period from the date of approval / issue of the e-CST form will not be entertained.

(iv) The dealer would be required to furnish an online undertaking to the issuing authority that the said e-CST Form has not been utilised by the dealer in any manner and in case it is found that the cancelled e-CST form is utilised by the concerned dealer, the concerned dealer will be solely responsible for any tax liability arising out of those e-CST form(s).

(v) As this provision is meant to be for use in exceptional cases, there is a need for limiting the number of e-CST forms allowed to be cancelled. The dealers are therefore required to be careful while filling up of the requisition details while applying for the e-CST Forms. A maximum of 3 (Three) e-CST forms can be cancelled relating to a particular dealer for a single quarter.

(vi) For all such cases, where the e-CST forms have been issued / approved by the Circle offices and later were reported to be defective on account of human error / typographical error or omission of any transaction before issue of this notification, the dealers are required to make online request for cancellation of those e-CST Forms to the respective circles within 7 (Seven) days from the date of notification with the undertaking as mentioned earlier. No further requests for cancellation of those e-CST Forms, approved / issued prior to issue of this notification, will be entertained after 7 (Seven) days of issue of this notification.

(vii) This will come into effect from the date of issue.

Sd/-
Manoj Ahuja, IAS
Commissioner of Sales Tax
Odisha

Copy forwarded to the Special C.C.T. (Enforcement) / Addl. C.C.T. (Vigilance) / All Additional C.C.T.s / J.C.C.T.s of all Ranges / J. C.C.T. (Enforcement) / All D.C.C.T.s & A.C.C.T.s at Head Office / D.C.C.T.s & A.C.C.T.s, All Circles / D.C.C.T.s, All Enforcement Ranges / D.C.C.T.s, All Vigilance Divisions / A.C.C.T.s, All Check Gates / C.T.O.s, All Assessment Units / C.T.O.s, All Investigation Units for information and necessary action.

Sd/-

Deputy Commissioner
of Commercial Taxes (VAT)