

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ORISSA
CUTTACK

No. III(III) 114/2010 4376/CT, Dated 14-03-2011

NOTIFICATION

Sub: Electronic issue of Declaration forms & Certificates (Form- C, Form-E-I, Form E-II, Form-F & Form-H) under the Central Sales Tax (Orissa) Rules, 1957

The Commercial Tax Department, Government of Orissa is committed to provide various e-services to the dealers of the State for facilitating their trade and business. This Notification is issued for issue of CST Declaration forms and Certificates electronically for the convenience of the registered dealers of the State.

In exercise of the power conferred under sub-rule (1) & (2) of Rule 6G of the Central Sales Tax(O) Rules, 1957, the undersigned hereby notifies for information of all concerned that the CST Declaration forms and Certificates (*Form-C, Form-E-I, Form E-II, Form-F & Form-H*) henceforth, will be issued electronically through the portal of the Department **orissatax.gov.in** in the following manner and subject to the following conditions, with effect from the date of issue of this Notification.

1. E-CST forms provided by the Department shall bear unique numbers.
2. A dealer registered under the Orissa Value Added Tax Act, 2004 & Central Sales Tax Act,1956 and assigned with a TIN shall log on to the portal of the Department **https://orissatax.gov.in** by using his TIN and password. He/ She shall click on the **e-Forms** link on the portal and proceed to submit the requisition for issue of e-CST forms by entering the details of consignment of goods to be covered in the e-CST Forms (*Form-C, Form-E-I, Form E-II, Form-F & Form-H*) following the instructions and procedures contained in the said website. After entering the details, the dealer will send request for approval. The dealer cannot make any change in the details of the e-CST form while the request for approval is pending.

3. After approval, the dealer can download the e-CST form, print and use the same after signing at the proper place.
4. There is no provision for cancellation of e-CST form. So utmost care should be provided while filling in the details in the requisition form.
5. E-CST forms can be provided to dealers of all circles except Deogarh and Boudh Circles, Aska, Rambha, Talcher, Koira, Jaraka and Balugaon Assessment Units which are not connected to CTD Wide Area Network at present.
6. Procedures prescribed in Rule 6, 6B, 6C and 6D regarding use, custody, maintenance of records and matters incidental thereto shall mutatis mutandis apply in respect of all e-CST Forms. However, no fee will be realised for issue of e-CST forms. A dealer is not required to submit the utilisation of e-CST forms to the Department, as the utilisation is automatically captured in the portal when the dealer takes a print out of the same and the utilisation of the e-CST Form is updated in Form V-1 provided for the purpose under CST (O) Rules, 1957. However, the dealer will maintain the register for utilisation of e-CST form separately in Form V-1 which can also be generated from the Department portal.
7. All States and Union Territories Commercial Tax Departments are being informed about introduction of e-CST Forms in Orissa. However, if any dealer wishes to get the seal of the Department on the e-CST Form, he may approach the concerned Circle Office.
8. Blank CST declaration forms and Certificates shall not ordinarily be used for tax periods starting April, 2011.
9. Further details in this regard can be obtained by visiting the Department's web site **orissatax.gov.in** or by contacting the office of the undersigned.

Sd/-
Nikunja B. Dhal, IAS
Commissioner of Sales Tax
Orissa