

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

No.III(III)114/10- 4382/CT, Dt.14/03/2011

NOTIFICATION

Sub: Electronic filing of tax returns (e-filing) under the Central Sales Tax (O) 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 providing the facility of electronic filing of return under the CST(O) Rules, 1957 for convenience of the dealers.

In exercise of powers conferred under clause (i) and (ii) of sub-rule 2AA of rule 7 of the Central Sales Tax Orissa Rules, 1957, the undersigned hereby notifies for information of all concerned that the returns required to be filed under sub-rule (1), (2) and sub rule (2A) of rule 7 of the CST(O) Rules can, henceforth be filed electronically in the portal of the Commercial Tax Department, Government of Orissa at "orissatax.gov.in" in the following manner and subject to the following conditions, with effect from the date of issue of this notification.

1. The dealers already enrolled and filing e-return under the OVAT Act, can file returns electronically under the CST(O) Rules, by using the same user ID and password. The dealers registered under the CST Act and not yet enrolled with the Commercial Tax Department, shall enrol themselves for e-services to avail the facility of e-filing of return.

2. Tax returns can be filed by the dealers by visiting the “Portal” page in the Commercial Tax Department’s website and by following the directions given on the screen as in case of electronic filing of return under the OVAT Act.
3. After successful return filing, “e-filing acknowledgement” is to be generated, saved / printed and preserved for future use.
4. The dealers should complete the e-filing process by the prescribed date as per the statute to avoid levy of penalty.
5. Dealers filing e>Returns but not paying taxes through e-Payment facility are required to submit the printed copy of e-filing acknowledgement along with the tax payment instrument (crossed demand draft, treasury challan or banker’s cheque as the case may be) at the respective Circle / Unit office by the prescribed date.
6. Dealers under the jurisdiction of Deogarh Circle, Boudh Circle and Aska, Rambha, Talcher, Koirā, Jaraka, Balugaon Assessment Units may file tax returns electronically. However, they are required to submit signed and printed copies of the return filed electronically along with the annexures at the respective Circle/Unit office by the prescribed date, as these offices are not yet computerised and connected to the Commercial Tax Department Wide Area Network.
7. The dealers (except those mentioned at Para 6 above) filing tax returns electronically (on-line) need not submit signed and printed copies of the tax returns and annexures at the respective Circle offices.
8. Filing of tax returns electronically shall be mandatory w.e.f.1st April 2011, (for the month / quarter ending March 2011 and onwards), on part of all LTU

dealers in the State and all dealers having annual gross turnover (G.T.O) of ₹40 lakh (Rupees Forty Lakh) only and above during the year 2010-11.

9. Electronic filing of returns for all other dealers under the provisions of CST(O) Rules shall be mandatory w.e.f.01.07.2011 (for the month / quarter ending June 2011 and onwards).
10. Further details in this regard can be obtained by visiting the Commercial Tax Department's web site or by contacting the Commercial Tax Department Head Office / Field Offices.

Sd/-
(N.B Dhal, IAS)
Commissioner of Sales Tax
Orissa, Cuttack