

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

No.III(III)114/10-5010/CT, Dt.24/03/2011

NOTIFICATION

In exercise of powers conferred under sub-rule (2A) of rule 7 of the Central Sales Tax, (Orissa) Rules, 1957, the undersigned do hereby notifies for information of all concerned that the annual return required to be filed under sub-rule (2A) of rule 7 shall be in Form IAA as prescribed hereunder.

Sd/-

(N.B Dhal, I.A.S)
Commissioner of Sales Taxes,
Orissa, 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

1. TIN

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2. Period covered by the return

From

Date	Month	Year

 To

Date	Month	Year

3. Name and style of the business

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4. Address

Phone No. Email

PAN Mobile No.

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	Rs.
(b) On consignment sale	Rs.

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.	Rs.
(b) Sale in course of export out of or import into the territory of India	Rs.
(c) Total [(a)+(b)]	Rs.

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.

Rs.

8. DEDUCT-

(a) Cost of freight, delivery or installation separately charged to customers and included in Col.07 above.	Rs.
(b) Cash /Trade discount allowed in respect of Col.07 above and included therein.	Rs.
(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) TOTAL [(a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)]	Rs.

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

Rs.

10. Break up of Net Taxable Turnover

- (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) @ 12.5%
 - (iii) @ 20%
 - (iv) any other rate (indicate the rate of tax)
 - (v) Total [(i)+(ii)+(iii)+(iv)]
- (d) sale of goods notified under section 8(5) of the Act taxable @ 2%
- (e) **Total Taxable Turnover & Tax [(a)+(b)+(c)(v)+(d)]**
- (f) Interest
- (g) **Total tax and interest**

Sale Value "A" (in ₹)	Tax due "B" (in ₹)

- 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