

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No. III (III) 114/2010 8867 /CT.,

Dt. 15 / 05 / 2012

NOTIFICATION

Sub: Modification of return form in Form -I under the Central Sales Tax (O) Rules, 1957 with regard to tax rate.

Whereas, Government of Odisha, Finance Department have amended Part-II of Schedule-B of Odisha Value Added Tax Act, 2004, by substituting "Goods taxable at the rate of 4%" by "Goods taxable at the rate of 5%" with effect from 01.04.2012 in SRO No.126/2012 published in The Odisha Gazette on 30.03.2012.

And whereas, sub-rule (4) of rule 7 of the Central Sales Tax (Odisha) Rules,1957 provides for modification of return form by Commissioner with prior approval of Government through issue of notification as and when necessity arises.

Now, therefore, in exercise of power under the sub-rule (4) of the rule 7 of the Central Sales Tax (Odisha) Rules, 1957, and with prior approval of Government in Finance Department, through letter No.FIN-CTI-TAX-0002/2012-19499/F,dt.11.05.2012, the return form in Form-I is hereby modified in order to enable the dealers to file the return for the tax periods beginning on and after 01.04.2012.

This notification shall come into force from 01.04.2012.

**Sd/-
(Manoj Ahuja, IAS)
Commissioner of Sales Tax,
Odisha,Cuttack**