

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

No.III(I)354/04-14807/CT

Dt.10/08/2009

CIRCULAR

To

**All ACCTs in charge of Circles /
All CTOs of Assessment Units.**

Sub: Completing the process of issuance of Registration Certificate in case of deemed registration including registration under the CST Act and Entry Tax Act.

As you are all aware, in the process of transition from the OST Act to the Orissa Value Added Tax Act in April 2005, the dealers registered under the OST Act were deemed to have been registered under the Orissa Value Added Tax Act and accordingly TIN or SRIN, as applicable, were assigned under the Orissa Value Added Tax Rules. The dealers so registered under the deemed registration clause were required to furnish some information and declaration in Form VAT-1 to the concerned Registering Authority within 30 days from 01.04.2005. On review, it was found that many dealers failed to furnish the required information and declaration in Form VAT-1 within the stipulated time as a result of which, Registration Certificates were not generated and issued to them. Later, in the Orissa Value Added Tax (Amendment) Rule, 2009, Rule 15 was amended providing further opportunity to the dealers who failed to furnish Form VAT-1 in April 2005, to furnish the same within three months from 25.02.2009, that is by 25.05.09.

On review of registration cases, it has come to the notice that there are still a large number of cases where registration certificates are yet to be issued to the dealers registered under the deemed clause. In some other cases, dealers who were registered under the OST Act, CST Act and Entry Tax Act have been registered under the Orissa Value Added Tax Act only and similar deemed registration under

the CST and Entry Tax Act has not been done. **As a result, entry of many returns filed under the Entry Tax Act and CST Act by such dealers is not possible in the VATIS and the returns are lying as such.**

It is therefore impressed upon all the Registering Authorities to ensure issue of Registration Certificate under the Orissa Value Added Tax Act to all the dealers registered under the deemed clause. The dealers who were registered under the CST Act and Orissa Entry Tax Act before 01.04.2005 shall be assigned with the same TIN as per provisions in the CST(O) Rules and Orissa Entry Tax Act 1999. While no separate Registration Certificate is to be issued under the Orissa Entry Tax Act, certificate in the prescribed format i.e. **Form-B** has to be issued under the CST Act.

The Registering Authority of the Circle may entrust the aforesaid job of data entry of information obtained in VAT-1 to the ACTO (Registration) who will ensure completion of all pending cases with the assistance of a Data Entry Operator. Issue of registration certificates to dealers registered under the deemed clause must be completed in a time bound manner so as to complete the **job within three months. Priority must be given to those dealers whose returns filed under the CST Act and Entry Tax Act are being received but not being data entered for want of registration number.**

The ACCTs of the circles are requested to circulate copies among all the Sales Tax Officers and ACTO (Registration) working in their respective circle.

The reviewing officers shall look into this aspect while taking up review of the Circle offices and suggest action against the erring officials.

Sd/-
(T.K Pandey)
**Commissioner of Commercial Taxes,
Orissa, Cuttack.**