NOTIFICATION

Sub: Modification of return form in Form-E3 under the Odisha Entry Tax Act, 1999.

Whereas, certain modifications are required to be made in the return form E3, under Odisha Entry Tax Act, in order to enable the dealer to adjust the excess payment of tax in the subsequent tax periods, to show the interest if any due for late payment of tax, to allow set off on purchase of packing material in case of manufacturer to avoid double taxation and to provide scope to deduct purchase value of the schedule goods exempted by government through notification.

Now, therefore, in exercise of power under the sub-rule (13) of the Rule 34 of the Odisha Value Added Tax Rules, 2005 read with rule 34 of Odisha Entry Tax Rules and with the prior approval of Government in Finance Department, vide their letter No-FIN-CTI-TAX-000112013/23617/F, Dt.16.07.2013, the return form in Form E3 is hereby modified in order to enable the dealers to file return for the tax periods beginning on and after 01.10.2013.

This notification shall come into force with effect from 01.10.2013.

-sd/-
(Manoj Ahuja, I.A.S)
Commissioner of Sales Tax,
Odisha, Cuttack
Memo No. 16390 ICT.,

Copy in duplicate is forwarded to the Director, Printing, Stationery and Publication, Odisha Madhapatna, Cuttack for publication in next issue of the Odisha Gazette. This may be published in an extra ordinary Gazette & 25 copies of the same may please be supplied to this office. This may also be published in the next issue in the Odisha Commercial Tax Gazette. This is a statutory notification and shall bear SRO number.

26. 7. 13

Joint Commissioner Commercial Taxes (VAT)

Memo No. 16391 ICT.,

Copy forwarded to the Spl. C.C.T. (Enf.) / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / JCCTs of all the Territorial Ranges /DCCTs in charge of all the Enforcement Ranges/ Vig. Division/All DCCTs/ ACCTs / CTOs in charge of Circles / Check gates/ Assessment Units / CTOs in charge of Investigation Units / all officers of H.O for information and necessary action.

26. 7. 13

Joint Commissioner Commercial Taxes (VAT)

Memo No. 16392 ICT.,

Copy forwarded to the ACCT (IT) / system analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

26. 7. 13

Joint Commissioner Commercial Taxes (VAT)

5 spare copies to Policy Section
5 spare copies to Library
2 spare copies to O.C.T. Gazette
Form E3
Return
[See sub-rule (1) and (2) of Rule 10]

Part-A

01. TIN/SRN/Identification No.: __________________________

02. Period covered by the return:

From: ____________ Date ____________ Month ____________ Year ____________

To: ____________ Date ____________ Month ____________ Year ____________

03. Name and style of the business: __________________________

04. Address: __________________________________________

PIN: ____________

PAN No.: ____________

Mobile No: ____________

E-Mail: __________________________________________

04. Excess unadjusted tax carried forward from previous tax period:

(Rs. ____________)

(Same as at Sl. No. 34 of the previous return)

PART-B

06. Total value of goods purchased received (scheduled + non-scheduled goods): Rs. ____________

07. Value of scheduled goods purchased received within the local area: Rs. ____________

08. Purchase value of scheduled goods brought into the local area: Rs. ____________

09. (a) Purchase value of schedule goods brought into the local area in respect of which entry tax has been levied at earlier stage: Rs. ____________

(b) Purchase value of scheduled goods brought into the local area in respect of which entry tax has been exempted by Govt. through notification: Rs. ____________

(c) Total [(a) + (b)]: Rs. ____________

10. Purchase value of scheduled goods brought into the local area but sent as such outside Odisha otherwise than by way of sale: Rs. ____________

11. (a) Purchase of value of scheduled goods brought by a manufacturer for use of the purchase against declaration in Form E16 where finished product made out of such raw materials are to be exported out of the territory of India: Rs. ____________

(b) Purchase values of scheduled goods brought into the local area for export out of the territory of India against declaration in Form-E-16: Rs. ____________

(c) Total [(a) + (b)]: Rs. ____________
12. Total of cols.09[c],10 & 11 [c]  

13. Balance purchase value of goods on which entry tax is payable (Sl. No. 08-12)  

14. Break up of purchase value (Col.13) on which entry tax is payable (to be filled up by dealer other than manufacturer)  

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<table>
<thead>
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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td></td>
<td>Name of goods</td>
<td>Purchase value</td>
<td>Amount of entry tax</td>
</tr>
<tr>
<td>Part I scheduled goods subject to tax @ 1%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part II scheduled goods subject to tax @ 2%</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total</td>
<td></td>
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</table>

15. Details of purchase value of raw materials on which entry tax is payable (to be filled up by manufacturer)  

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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td></td>
<td>Name of goods</td>
<td>Purchase value</td>
<td>Amount of entry tax</td>
</tr>
<tr>
<td>Part I scheduled goods purchased for use as raw materials subject to concessional rate of tax @ 05%.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part II scheduled goods purchased for use as raw materials subject to concessional rate of tax @ 1%.</td>
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<td></td>
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<tr>
<td>Total</td>
<td></td>
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</tbody>
</table>

16. Details of purchase value of scheduled goods other than raw materials on which Entry Tax is payable (to be filled up by manufacturer)  

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<thead>
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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td></td>
<td>Name of goods</td>
<td>Purchase value</td>
<td>Amount of entry value tax</td>
</tr>
<tr>
<td>Part I scheduled goods subject to tax @ 1%. (i)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total (i)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part II scheduled goods subject to tax @ 2% (ii)</td>
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<tr>
<td>Total (ii)</td>
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<td>(iii) Grand total [(i) + (ii)]</td>
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</tbody>
</table>

17. Total entry tax  

[Total of Col. 14(4)+15(4)+16(4)]  

payable on purchase  

Rs. 
PART-C

(Filled in addition to Part B if the dealer is a manufacturer of scheduled goods)

18. Total Sale value of finished products which are scheduled goods

19. Sale value of finished products which are scheduled goods sold within the same local area

20. Sale value of finished products which are scheduled goods sold in course of inter-State trade and commerce.

21. Sale value of finished products which are scheduled goods sold in course of export out of the territory of India.

22. Sale of finished products which are scheduled goods sent outside Orissa otherwise than by way of sale.

23. Sale value of finished products which are scheduled goods sold against declaration in Form E16.

24. Total Cols. 19, 20, 21, 22 & 23

25. Balance sale value of goods (Col No. 18-24) on which entry tax is payable

26. Break up of sale value (Col.25) on which entry tax is payable by a manufacturer

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Sale value of goods</th>
<th>Rate of tax</th>
<th>Amount of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(c)</td>
<td>(d)</td>
<td>(e)</td>
</tr>
<tr>
<td>1.</td>
<td></td>
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<tr>
<td>2.</td>
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<tr>
<td>3.</td>
<td></td>
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<tr>
<td>Total</td>
<td></td>
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</tbody>
</table>

(Note in case of sales made against E 15 & E 16 Declarations, details to be given in Form 3A and original declaration forms to be furnished)

(Attach additional sheets, if required)

27. Amount of entry tax
   (Total of Col. 26(a) payable)

28. (a) Amount of set off, if any, claimed on raw materials
   [Total of Col. 15(4)]

   (b) Amount of tax paid, if any, on packing materials
   [Total [(a) + (b)]

29. Tax payable after set off
   [Col.27-Col.28]

30. (a) Total amount of entry tax payable after on purchases & sales set off [Col 17 + Col.29]

   (b) Entry tax payable on account of contravention of declaration on E-15, E-16.
   (Furnish details in a separate sheet)

   (c) Interest payable under section 7

   (d) Total Entry Tax and Interest payable [(a)+(b)+(c)]

31. Total amount of entry tax payable after adjustment of carried forward tax from the previous tax period
   [Col 30 - Col.05]

32. Total amount of Entry Tax paid if any

33. Balance payable (31-32 if, 31 >32]

34. Excess unadjusted tax carry forward to the next tax period(32-31 if 32>31]
### 35. Details of tax deposited

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Treasury, where tax deposited or bank on which DD/ Banker cheque issued/other mode of payment, if any (proof of payment to be attached)</th>
<th>Treasury chalan No./e-chalan/DD/Banker's cheque/M.R. No.</th>
<th>For official use only</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Type of instrument</td>
<td>No.</td>
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</table>

Excess paid, if any carried forward from previous return periods

Total

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**DECLARATION**

I _______________ do solemnly declare that to the best of my knowledge and belief the information furnished in the above return is true and complete and relates to the period from ____________ to ____________.

Date: ____________________________
Place: ____________________________

Name of the signatory
Proprietor/Partner/Manager/Director

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**FOR OFFICIAL USE ONLY**

Period covered under the return
Date of receipt of the return
Amount of tax paid
Mode of payment

Signature with designation of the receiving officer
Seal