

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 7, CUTTACK, THURSDAY, JANUARY 01, 2015/ PAUSA 11, 1936

FINANCE DEPARTMENT

NOTIFICATION

The 1st January, 2015

S.R.O. No.01/2015— The following draft of certain rules which the State Government propose to make in pursuance of section 37 of the Odisha Entry Tax Act, 1999, (Odisha Act-11 of 1999) further to amend the Odisha Entry Tax Rules, 1999 is here by published as required by sub-section (1) thereof for information of all persons likely to be affected thereby; and notice is hereby given that the said draft shall be taken into consideration by the State Government on or after the expiry of the period of 15 days from the date of publication of this notification in the *Odisha Gazette*.

Any objection or suggestion which may be received from any person in respect of the said draft before expiry of the period so specified above shall be considered by the State Government.

1. (1) These rules may be called the Odisha Entry Tax (Amendment) Rules, 2014.
(2) They shall come into force on the date of their publication in the *Odisha Gazette*.
2. In the Odisha Entry Tax Rules, 1999 (hereinafter referred to as the said rules), in rule 4,—
 - (i) in sub-rule(1),—
 - (i-a) in clause (a), before the words “for registration”, the word “electronically” shall be inserted;
 - (i-b) in clause (b), after the words “shall apply”, the word “electronically” shall be inserted;
 - (ii) for sub-rule(2), the following sub-rule shall be substituted, namely:—
 - “(2) The application for registration under clause (b) of sub-rule (1) shall be accompanied with declarations in respect of—
 - (a) address of additional places of business, branch offices, warehouses or godowns situated inside the State of Odisha in Form E 17-A;

(b) personal details of the proprietor, managing partner, managing director, authorized officer or karta of the business in Form E 17-B, affixing thereto two sets of specimen signature” of

- (i) The proprietor , (in case the applicant is a proprietorship concern);
- (ii) The managing partner,(in case the applicant is a partnership firm);
- (iii) The managing director or director or the officer duly authorized by the Board of Directors through a resolution, (in case the applicant is a company incorporated under the Companies Act,1956);
- (iv) The president or secretary or duly authorized officer(in case the applicant is an association persons);
- (v) The karta,(in case the applicant is a Hindu Undivided Family);
and the said form shall be duly filled in, signed individually by the aforesaid person(s), as applicable, and verified in the manner specified in the Form.

Provided that facility shall be provided in circle level to capture the Photograph of the dealer and to scan all the original documents produced by the dealer.

(c) name and address along with the signature of the manager or employee of the business or any other person associated with the business in Form E 17-C, who have been authorized to receive notice, order or communication under the Act and these rules, on behalf of the dealer and the service of such notice ,order or communication on whom, shall be binding on the dealer:

Provided that any change in the information furnished in Form E 17-C shall be intimated to the registering authority within seven days from the date of occurrence of such change and the intimation shall be accompanied by a fresh declaration in form E 17-C incorporating therein such changes.”

(iii) after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(3) A dealer applying for registration under clause (b) of sub-rule(1) shall produce the following documents, in original, namely:—

(a) In support of proof of residence for the proprietor; (any one of the following)

- (i) Voter Identity Card;
- (ii) Passport;
- (iii) Driving license;
- (iv) Aadhar Number / NPR (National Population Register) Number;
- (v) Holding Tax payment receipt for current or previous year;
- (vi) Last paid electricity bill in the name of applicant or parent or spouse;
- (vii) Last paid telephone bill in the name of the applicant or parent or spouse; and
- (viii) Any other documents as may be notified by the commissioner from time to time.

(b) In support of proof of place of Business; (any one of the following)

- (i) Holding tax payment receipt of current or Previous year;
- (ii) Record of Right;
- (iii) Agreement or lease deed duly executed in case of rented premises; and
- (iv) Certificate issued by the local authority in respect of shops and establishment.

(c) In support of proof of Constitution of Business;

- (i) For company-
Certificate of Incorporation issued by Registrar of Companies and Memorandum of Association and Articles of Association.
- (ii) For Partnership firms including Limited Liability Partnership Firms–
Partnership deed.
- (iii) For other Concerns–

Any document in support of their constitution or incorporation or registration

(d) Other Documents

- (i) Authorization, if any, in original Company or Board Resolution etc.
- (ii) Copy of VAT or CST Registration Certificate of the other States (if the dealer is registered in other states or having a place of business in other States)
- (iii) Copy of License or Registration Certificates with other Departments.

3. In the said rules, in rule-5,

- (i) for sub-rule (1) , the following sub-rule shall be substituted, namely:—

“(1)(i) The dealer applying for registration or the person authorized by him shall appear before the registering authority within seven working days from the date of application and provide all the documents in support of his application.

(ii) On submission of the signed copy of the application form and production of the documents as specified in rule-4 or as may have been required, the registering authority shall register the dealer and issue him a certificate of registration in Form E-18 ordinarily within 15 days and maximum within 30 days from the date of application.

Explanation:— For the Purpose of this sub-rule, the date of application shall be date on which the dealer has submitted the signed copy of the application form and has produced all the documents as specified in rule-4.

(iii) Where the registering authority feels necessary, he, for reason to be recorded in writing, may conduct or cause to be conducted such enquiry to be completed within ninety days from the date of grant of certificate of registration. On the basis of such enquiry the registering authority may allow the certificate of registration to continue or shall, after giving a reasonable opportunity of being heard, cancel certificate of registration with effect from date specified in that order.”;

(ii) sub-rule (2) shall be omitted.

4. In the said rules, in rule-7, for sub-rule (4), the following sub-rule shall be substituted, namely:—

“(4) (a) Where a dealer intends to change his principal place of business, he shall intimate the particulars of change in address along with required documents in original and the reasons for such change, to the registering authority within seven working days from the date of intimating the particulars of change in address.”

Provided that where a dealer intends to change his principal place of business from the jurisdiction of one registering authority to the jurisdiction of another registering authority, he shall intimate the particulars of change in address and the reasons for such change, under whose jurisdiction, he is registered. The registering authority upon receipt of intimation, shall send the registration record of the dealer to his counterpart within seven working days, to whose jurisdiction the principal place of business has been shifted or changed and the dealer shall produce required documents in original before the registering authority to whose jurisdiction the principal place of business has been shifted or changed.”

(b) The registering authority, on receipt of duly signed hard copy of the application form and required documents in original from the dealer, shall amend the registration certificate.

5. In the said rules, in rule 9,—

(i) sub-rule (1) shall be omitted;

(ii) in sub-rule (3), for the words “ sub-rules (1) and (2)” the words “sub rule(2)” , shall be substituted; and

(iii) in sub-rule (4) , in clause(a) for the words “sub-rule(1) or (2)”, the words “sub-rule (2)” shall be substituted.

[No.11-CT1-TAX-0013/2013/FIN.]

By order of the Governor

S. ROUT

Under-Secretary to Government