The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

FINANCE DEPARTMENT
NOTIFICATION
The 1st May, 2012
S.R.O.No.220/2012— In exercise of the powers conferred by sub-section (1) of Section 15 of the Odisha Sales Tax (Settlement of Arrears) Act, 2011 (Odisha Act 12 of 2011), the State Government do hereby make the following rules, namely:—

Short title and commencement:

1. (1) These rules may be called the Odisha Sales Tax (Settlement of Arrears) Rules, 2012.

(2) They shall come into force on the date of their publication in the Odisha Gazette.

Definitions:

2. (1) In these rules, unless the context otherwise requires,—

(a) "Act" means the Odisha Sales Tax (Settlement of Arrears) Act, 2011;

(b) "Assessment year" means the year defined under Clause (k) of Section 2 of the Odisha Sales Tax Act, 1947;

(c) "Commissioner" means the Commissioner of Sales Tax appointed under sub-section (1) of Section 3 of the Odisha Value Added Tax Act; and

(d) "Form" means a form appended to these rules.

(2) The words and expressions used in these rules and not defined but defined in the Act, shall have the same meanings as defined in the Act, and in the 'relevant Act referred to in Section 2(e) of the Act.
Application for Settlement of Arrears:

3. (1) An application made under sub-section (1) of Section 5 of the Act, shall be in Form I. It shall be in duplicate and shall be accompanied by two copies of the assessment / appeal / revision order, one of which shall be original / certified copy.

(2) The said application shall either be presented to the designated authority in person or sent to the said authority by registered post.

(3) The said application may also be filed electronically in such manner as may be notified by the Commissioner.

(4) The designated authority, on receipt of the said application, shall acknowledge the receipt of the same in Form II.

(5) The designated authority shall also inform the Sales Tax Officer or the assessing authority or appellate authority or revisional authority, or tax recovery authority as the case may be, under the relevant Act, or any other Court or Tribunal, the fact of submission of such application by the applicant in Form III within seven days from the date of receipt of the said application.

(6) If the designated authority finds any defect or omission in the application, he shall return the application for rectification of the defect or for supplying the omission(s) within ten days from the date of receipt of the said application.

(7) The designated authority may call for the records pertaining to assessment, appeal or other record, as he may consider necessary to verify the correctness of the particulars furnished in the said application.

Determination of amount payable by the applicant:

4. (1) The designated authority shall demand the differential amount in Form IV, if the amount paid by the applicant along with the application in Form I, falls short of not more than ten per cent of the amount determined under sub-section (1) of Section 6 of the Act.
(2) The designated authority shall summarily reject the application if the applicant has not paid ninety per cent of the amount payable under section 7 of the Act, along with the application. The rejection order shall be in Form IV-A.

Settlement of Arrears and issue of certificate:

5. (1) The Certificate of Settlement of arrears issued under sub-section (1) of Section 8 of the Act, shall be in Form V. The designated authority shall cause service of the said Certificate on the applicant and also endorse a copy thereof to the Sales Tax Officer / assessing authority or appellate authority or revisional authority, or Tax Recovery Officer (TRO), as the case may be, under the relevant Act, or any other Court or Tribunal as required under clause (b) of Section 13 of the Act.

(2) The designated authority may issue notice in Form VI requiring the applicant to show cause within fourteen days from the date of receipt of the notice as to why the application filed under sub-section(1) of Section 5 of the Act, shall not be refused as per provisions of sub-section (2) of Section 8 of the Act:

Provided that when the applicant fails to respond to the notice issued under this rule or explanations furnished by the applicant are not up to the satisfaction of the designated authority, the settlement of the arrears of tax, penalty, or interest or both penalty and interest shall be refused by making an order to that effect in Form VII and also endorse a copy thereof to the Sales Tax Officer / assessing authority or appellate authority or revisional authority, or Tax Recovery Officer (TRO), as the case may be, under the relevant Act, or any other Court or Tribunal as required under clause (b) of Section 13 of the Act.

(3) (a) The authority as notified by the Government may modify the certificate by rectifying any error apparent on the face of the record as per provisions of sub-section (3) of Section 8 of the Act, after issuing a show cause notice in Form VIII to the applicant to explain within fourteen days from the date of receipt of the notice as to why the certificate
of settlement of arrears issued under sub-section (1) of Section 8 of the Act, shall not be modified by rectifying the errors apparent on the face of the record:

Provided that when the applicant fails to respond to the notice issued under this rule or the explanations furnished by the applicant are not up to the satisfaction of the said authority, the said authority shall modify the certificate of settlement of arrears issued under sub-section (1) of Section 8 of the Act, by rectifying the errors apparent on the face of the record and the order of modification shall be issued in Form VIIIA.

(b) The said authority shall also inform the applicant and the Sales Tax Officer or assessing authority or appellate authority or revisional authority, or Tax Recovery Officer (TRO) as the case may be, under the relevant Act, or any other Court or Tribunal, the fact of passing the order under sub-section (3) of Section 8 of the Act, by endorsing copy of Form VIIIA in their favour.

(4) In case of refusal for settlement of arrears of tax, penalty or interest or both penalty and interest under sub-section (2) of Section 8 of the Act, the amount paid by the applicant under sub-section (1) of Section 5 of the Act, shall be treated as payment towards the amount payable under the relevant Act, for the period for which the application has been filed.

(5) In case of rejection of application under sub-section (3) of Section 6 of the Act, the amount paid by the applicant under sub-section (1) of Section 5 of the Act, shall be treated as payment towards the amount payable under the relevant Act, for the period for which the application has been filed.

**Revocation of Certificate:**

6. (1) In case of revocation of certificate of settlement of arrears, the designated authority may issue notice in Form-IX requiring the applicant to show cause within fourteen days from the date of receipt of the notice as to why the certificate of settlement of arrears
issued under sub-section (1) of Section 8 shall not be revoked as per provisions of sub-section (1) of Section 12 of the Act.

(2) The revocation of the Certificate of Settlement of arrears under sub-section (1) of Section 12 of the Act shall be in Form-X. The designated authority shall serve the order of revocation on the applicant, and also endorse a copy thereof to the Sales Tax Officer or assessing authority or appellate authority or revisional authority, or Tax Recovery Officer (TRO), as the case may be under the relevant Act, or any other Court or Tribunal as required under clause (c) of Section 13 of the Act.

Mode of Payment:

7. The taxes or other amounts due under the Act shall be paid–

(i) by remittance in cash into a Government Treasury nearer to the designated authority; or

(ii) by means of a crossed demand draft or a bankers cheque drawn in favour of the designated authority; or

(iii) through e-payment.

[ No. 18192–FIN-CT1-TAX-0029-2012-F.]
By Order of the Governor

S. ROUT
Under-Secretary to Government
FORM-I

[See rule 3(1)]

APPLICATION FOR SETTLEMENT OF ARREARS

To,
The Designated Authority

Sir/ Madam,  

I hereby make an application under sub-section (1) of Section 5 of the Odisha Sales Tax (Settlement of Arrears) Act, 2011.

I hereby furnish the following particulars:

1. Name of the applicant  
   (in block letters)............................

2. Registration Number  
   (i) Under Odisha Sales Tax Act
   (ii) Under Orissa Value Added Tax Act – TIN
       SRIN
   (iii) Unregistered: Yes / No

3. Address
   Office: ....................................................................................
   ....................................................................................
   Tel. No. ....................................................................................
   Residence: .................................................................
   .................................................................
   Tel. No. ....................................................................................

4. Status of the applicant  
   (State whether sole Proprietor, Partner,  
   Director, Authorised person,  
   Power of Attorney holder) : .................................................................

5. (i) Act under which the levy was made : .................................................................
   (ii) Designation and address of the Assessing Authority who passed the order. : .................................................................
   (iii) Assessment year / period to which the order relates : .................................................................
   (iv) Date of order : .................................................................
   (v) Issue number and date : .................................................................
6. Details of each demand of tax, penalty or interest or both raised prior to 31st March, 2008 other than the demands arising out of the tax admitted in the returns in respect of which this application is filed:

**Details of final assessment order or Appeal/revision order giving rise to the demand.**

<table>
<thead>
<tr>
<th>Name of the Authority</th>
<th>Order No. &amp; Date</th>
<th>Amount (in Rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(ii) State whether tax/additional sales tax/surcharge/penalty/interest that arose in respect of any demand was fully paid before 31.3.2008:

(iii) Details of arrears of demand of tax, penalty and interest in respect of which settlement is claimed.

<table>
<thead>
<tr>
<th>Details</th>
<th>Amount (In Rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Amount of demand sought to be settled</td>
<td></td>
</tr>
<tr>
<td>(b) (i) Part of the above demand admitted in the returns, if any (this part will not be waived under this Act).</td>
<td></td>
</tr>
<tr>
<td>(ii) Total payment made against the demand admitted in the return as in b(i).</td>
<td></td>
</tr>
<tr>
<td>(iii) Balance amount of the demand relating to tax admitted in the return if not paid [b(i)-b(ii)]</td>
<td></td>
</tr>
<tr>
<td>(c) Amount of penalty till the date of receipt of application.</td>
<td></td>
</tr>
<tr>
<td>(d) Amount of interest till the date of receipt of application.</td>
<td></td>
</tr>
<tr>
<td>(e) Payment made up to the time of filing of the application (excluding admitted tax and the amount paid for the purpose of settlement of the demand under this Act).</td>
<td></td>
</tr>
<tr>
<td>(f) Balance amount to be dealt with under this Act [(a)-(b(i))+(c)+(d)]-(e)</td>
<td></td>
</tr>
<tr>
<td>(i) Tax</td>
<td></td>
</tr>
<tr>
<td>(ii) Addl. Sales Tax</td>
<td></td>
</tr>
<tr>
<td>(iii) Surcharge</td>
<td></td>
</tr>
<tr>
<td>(iv) Total Tax &amp; Surcharge</td>
<td></td>
</tr>
<tr>
<td>(v) Penalty</td>
<td></td>
</tr>
<tr>
<td>(vi) Interest</td>
<td></td>
</tr>
<tr>
<td>(g) Amount payable as per Section 7 of the Act, in respect of the balance figure in column(f)</td>
<td></td>
</tr>
<tr>
<td>(i) Tax</td>
<td></td>
</tr>
<tr>
<td>(ii) Addl. Sales Tax</td>
<td></td>
</tr>
</tbody>
</table>
(iii) Surcharge
(iv) Total Tax & Surcharge
(v) Penalty
(vi) Interest
(vii) Total
(h) Amount paid as per column g(vii)
(i) Indicate the mode of payment
(j) Amount claimed to be waived under this Act
   (i) Tax
   (ii) Addl. Sales Tax
   (iii) Surcharge
   (iv) Total Tax & Surcharge
   (v) Penalty
   (vi) Interest
   (vii) Total [f-g(vii)]

(iv) Details of proceedings / assessment / appeal / revision in respect of the above demand:

<table>
<thead>
<tr>
<th>Authority / Court</th>
<th>Designation &amp; Address of the Authority / Court</th>
<th>Appeal / Revision / Writ Application Reference No. &amp; Date</th>
<th>Order No. &amp; Date</th>
<th>Issue No. &amp; Date</th>
<th>Amount Raised / Confirmed / Reduced / Set aside</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessing Authority</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appellate Authority</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Revisional Authority</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Any other Proceeding (Please specify)</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>


DECLARATION

I……………………………………………………………………………………………………….. (Name in Block Letters) son/daughter of …………………………………………………………………… solemnly declare that the information given in this application, statements and annexures accompanying it are correct and complete to the best of my knowledge and belief and amount of arrears and other particulars shown therein are truly stated and relate to the assessment year/ period indicated in the application.

I further declare that I am making this application in my capacity as ………………………………………………… (status) and that I am competent to make this application.

I also undertake to withdraw the application of appeal / revision / writ pending before any appellate authority / revisional authority / any other Court or Tribunal in respect of the said demand at the time of making this application.

Place:
Date:

……………………………
(Name and Signature of the Applicant)

Memo No._____________________/                        Dated__________________________
Copy to:

The S.T.O. / Assessing Authority / Appellate Authority / Revisional Authority/ TRO / Any other Court or Tribunal.
ACKNOWLEDGEMENT

To,

……………………………………………………………………………………………Applicant

Received an application in Form I under the Orissa Sales Tax (Settlement of Arrears) Act, 2011 from -------------- at--------------- on-------------.

The details of the application are as below:

(1) Act under which the levy was made : 

(2) Designation of the officer against whose order, application is made : 

(3) Assessment year / period to which the order relates : 

(4) Date of order : 

(5) Issue number and date : 

(6) Amount of arrears (in Rupees) 

<table>
<thead>
<tr>
<th>Odisha Sales Tax</th>
<th>Additional Sales Tax</th>
<th>Surcharge</th>
<th>Total tax and surcharge</th>
<th>Penalty</th>
<th>Interest</th>
</tr>
</thead>
</table>

Place:

Date: 

Name, Signature and Seal of the Designated Authority.
INTIMATION OF APPLICATION FILED FOR SETTLEMENT OF ARREARS

To,

The STO / Assessing Authority / Appellate Authority / Revisional Authority / TRO / Any other Court or Tribunal.

This is to inform that ……………. …………………………… ………………… ……………… …………………. ………. ………. …… ………….. ………….. ………… ………… …………. …………… …………. …………. (Name, address & status of the applicant) has filed an application in Form I under the Odisha Sales Tax (Settlement of Arrears) Act, 2011 at ……………… on ……………., to the designated authority in respect of ………………… (Name and address of the concern) The details of the application are as below:

(1) Act under which the levy was made

(2) Designation of the officer against whose order, application is made

(3) Assessment year / period to which the order relates

(4) Date of order

(5) Issue number and date

(6) Amount of arrears (in Rupees)

<table>
<thead>
<tr>
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<th>Surcharge</th>
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<th>Penalty</th>
<th>Interest</th>
</tr>
</thead>
</table>

2. The intimation is sent in accordance with sub-rule (5) of rule 3 of the said Rules.

Place:

Date:

Name, Signature and Seal of the Designated Authority.
FORM-IV
[See rule 4(1)]

DEMAND NOTICE

To,

...........................................................................................................................................................................................................................................(Applicant)

Please take notice that you have filed an application under the Odisha Sales Tax (Settlement of Arrears) Act, 2011 in respect of M/s. ..................................................
........................................ (Name) .................................................................
........................................ (address of the concern) along with proof of payment for an
amount of Rs................./- (Rupees ......................................................
................................................. only) (in words) for the year ending ............ under the
................. Act and that after deducting the amount of payment already made by you

towards the tax/penalty/interest for that year, you have to pay a further sum of
Rs.................../- (Rupees................................................................. only) (in words). This balance of tax/penalty/interest shall be paid within 30 days from the date
of receipt of this notice by remittance in cash into a Government Treasury nearer to the
office of the STO / Assessing Authority or by means of crossed demand draft or bankers
demand cheque drawn in favour of the STO / Assessing Authority or through e-payment, failing
which the application filed by you shall be rejected.

1. (i) Name of the Act : .................................................................

   (ii) Assessment year / period to which the order relates : .................................................................

   (iii) Date of order : .................................................................

   (iv) Issue number and date : .................................................................

   (v) Assessment Circle : .................................................................
2. Details of payment of Arrears (In Rupees):

<table>
<thead>
<tr>
<th></th>
<th>Odisha Sales Tax</th>
<th>Additional Sales Tax</th>
<th>Surcharge</th>
<th>Total Tax &amp; Surcharge</th>
<th>Penalty</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Amount of arrears to be settled</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>Amount determined U/s 6(1) of the Act</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td>Amount paid along with the application in Form-I</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td>Balance amount of arrears to be paid (2(ii) - 2(iii))</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Name, Signature and Seal of the Designated Authority.

Place:

Date:
FORM-IV-A
[See Rule 4(2)]

(ORDER OF REJECTION OF APPLICATION)

To,

…………………………………………………………………
…………………………………………………………………
(Name, address, status of the applicant)

Please take notice that you have filed an application under Odisha Sales Tax (Settlement of Arrears) Act, 2011 in respect of M/s. …………………………………………
………………………………………………….. (Name) …………………………………………………..  (address of the concern) along with proof of payment for an amount of Rs. …………………../ (rupees ……………………. …only) (in words) for the year ending ……………………… under the…………. Act. The amount paid by you along with your application is less than the amount payable as per sub-section (3) of Section 6 of the Odisha Sales Tax (Settlement of Arrears) Act, 2011. The details of less payment are as below:

1. Amount of arrears due
2. Ninety per cent of the amount payable U/s (7) of the Act
3. Amount deposited along with the application filed U/s 5(1) of the Act
4. Less deposit (2-3)

So, your application is now rejected as per provisions of sub-section (3) of Section 6 of the Odisha Sales Tax (Settlement of Arrears) Act, 2011.

Date:
Place:

Name, Signature and Seal of the Designated Authority

Memo No.________________________/                        Dated________________________

Copy to:

The S.T.O. / Assessing Authority / Appellate Authority / Revisional Authority/ TRO /
Any other Court or Tribunal.
FORM-V

[See rule 5(1)]

CERTIFICATE OF SETTLEMENT OF ARREARS

Whereas, ........................................................................................................................................
.....................................................................................................................................................
(Name, address and status of the applicant) had filed an application under sub-section (1)
of section 5 of the Odisha Sales Tax (Settlement of Arrears) Act, 2011 in respect of
................................................................................................................................................
.....................................................................................................................................................
(Name and address of the concern);

And, whereas, the designated authority determined the amount of
Rs…………………………../- (Rupees ..............................................................only) (in
words) payable by the applicant in respect of ..........................................................
.....................................................................................................................................................
.....................................................................................................................................................
(Name and address of the concern) in accordance with the provisions of the Act towards
full and final Settlement of Arrears as per details furnished below;

And, whereas, the applicant has paid an amount of Rs…………………..../- (Rupees
..................................................................................................................... only) (in words) being the sum determined by
the designated authority;

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 8
of the Act, the Certificate of Settlement of Arrears is issued to the said applicant.
(a) Certifying the receipt of payment from the applicant towards full and final settlement
of arrears determined in the order of the sales tax officer / assessing authority in
..............................................................................................................................................
.....................................................................................................................................................
.....................................................................................................................................................
(Assessment order No. / Act / year to which the assessment relates) dated
………………… in respect of .......................................................... .................................
..................................................................................................................................................
..................................................................................................................................................
……………….. (Name and address on the concern) on the application made by the
aforesaid applicant on dt…………………….
(b) Granting waiver of the balance amount of arrear payable as detailed below:

**Details of Arrears**

(1)  
(i) Name of the Act : 
(ii) Assessment year / period to which the order relates : 
(iii) Date of order : 
(iv) Issue number and date : 

2. **Details of settlement of arrears (in Rupees):**

<table>
<thead>
<tr>
<th></th>
<th>Odisha Sales Tax</th>
<th>Additional Sales Tax</th>
<th>Surcharge</th>
<th>Total Tax &amp; Surcharge</th>
<th>Penalty</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Amount of arrears to be settled</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Amount determined U/s 6(1) of the Act</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Amount paid by the applicant against the amount determined U/s 6(1) of the Act</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Amount of arrears waived {2(i)-2(iii)}</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date: 
Place: 

Name, Signature and Seal of the Designated Authority

Memo No._____________________/ Dated__________________________
Copy to: –

The STO / Assessing Authority / Appellate Authority / Revisional Authority / TRO / Any other Court / Tribunal.
FORM-VI
[See rule 5(2)]

(SHOW CAUSE NOTICE FOR REFUSAL OF SETTLEMENT OF ARREARS OF TAX, PENALTY OR INTEREST OR BOTH PENALTY AND INTEREST)

To,

..........................................................................................................................................................
..........................................................................................................................................................
(Name, address, status of the applicant)

This is to inform that you have filed an application in Form-I under the Odisha Sales Tax (Settlement of Arrears) Act, 2011 on dt.………………. as per the provisions of sub-section (1) of Section 5 of the Act containing the details below:

(1) Act under which the levy was made

(2) Designation of the officer against whose order, application is made

(3) Assessment year / period to which the order relates

(4) Date of order

(5) Issue number and date

(6) Amount of arrears (in Rupees)

<table>
<thead>
<tr>
<th>Odisha Sales Tax</th>
<th>Additional Sales Tax</th>
<th>Surcharge</th>
<th>Total tax and surcharge</th>
<th>Penalty</th>
<th>Interest</th>
</tr>
</thead>
</table>

As per provisions of sub-section (2) of Section 8 of the Act, you are now directed to show cause within fourteen days from the date of receipt of this notice as to why your application for settlement of arrears shall not be refused on the following grounds.

Reasons of refusal:

Date:
Place:

Name, Signature and Seal of the
Designated Authority
FORM-VII
[See rule 5(2)]

(ORDER OF REFUSAL FOR SETTLEMENT OF ARREARS OF TAX, PENALTY OR INTEREST OR BOTH PENALTY AND INTEREST)

To,

........................................................................................................................................

........................................................................................................................................

(Name, address, status of the applicant)

This is to inform that you have filed an application in Form-I under the Odisha Sales Tax (Settlement of Arrears) Act, 2011 on dt.……………….. as per the provisions of sub-section (1) of Section 5 of the Act containing the details below:

(1) Act under which the levy was made : 

(2) Designation of the officer against whose order, application is made : 

(3) Assessment year / period to which the order relates : 

(4) Date of order : 

(5) Issue number and date : 

(6) Amount of arrears (in Rupees)

<table>
<thead>
<tr>
<th>Odisha Sales Tax</th>
<th>Additional Sales Tax</th>
<th>Surcharge</th>
<th>Total tax and surcharge</th>
<th>Penalty</th>
<th>Interest</th>
</tr>
</thead>
</table>

Notice was issued to you on dt.…………… to explain as to why your application for settlement of arrears of tax, penalty or interest or both penalty and interest shall not be refused as per provisions of sub-section (2) of Section 8 of the Act.

The compliance to the show cause notice has been received on dt.……………. / has not yet been received*.

Your application for settlement of arrears of tax, penalty or interest or both penalty and interest is refused on the following grounds as per provisions of sub-section (2) of Section 8 of the Act.

Reasons of refusal:

Date:

Place:

Name, Signature and Seal of the Designated Authority

(* strike out which is not applicable)

Memo No._____________________/                        Dated_______________________

Copy to: –

The STO / Assessing Authority / Appellate Authority / Revisional Authority / TRO / Any other Court / Tribunal.
FORM-VIII
[See rule 5(3)]

(Show cause notice for modification of the certificate of settlement of arrears)

To

.........................................................................................................................
.........................................................................................................................
(Name, address, status of the applicant)

Please take notice that you have filed an application under sub-section (1) of
section 5 of the Odisha Sales Tax (Settlement of Arrears) Act, 2011 on dt................ in
respect of ..........................................................................................................
.........................................................................................................................
(Name and address of the concern);

The designated authority have issued certificate of settlement of arrears under
sub-section (1) of Section 8 of the Act on dt............. certifying the amount
(Rs....................... ) / (Rupees .................................................................) (in words)
towards full and final settlement of arrears determined in the order of Sales Tax Officer /
Assessing Authority ................................................................. ..............................
................................................................. ..............................
(Assessment order No. / Act / year to which the assessment relates). It is felt necessary to
modify the certificate by rectifying the errors mentioned below as per provisions of sub-
section (3) of Section 8 of the Act.

You are now directed to show cause within fourteen days from the date of receipt of
this notice as to why the certificate of settlement of arrears shall not be modified by
rectifying the errors apparent on the face of the record.

Errors to be rectified:

Date:
Place:

Name, Signature and Seal of the
Designated Authority
FORM-VIIIA

[See rule 5(3)]

(Order of Modification of the Certificate of Settlement of Arrears)

To,

................................................................................................................
................................................................................................................
(Name, address, status of the applicant)

Please take notice that show cause has been issued to you on dt.……….. to
explain as to why the certificate of settlement of arrears issued to
M/s. .................................................................................................. shall not be modified by rectifying the
errors apparent on the face of the record as per provisions of sub-section (3) of Section 8
of the Act.

Your compliance to the show cause notice has been received on dt.……….. /
has not yet been received*.

The certificate of settlement of arrears issued on dt.……….. in favour of
..................................................................................................................
............................................................................................................. (Name and
address of the concerned) is modified after rectifying errors as mentioned in show cause
notice as per provisions of sub-section (3) of Section 8 of the Act.

The revised certificate of settlement of arrears is enclosed herewith.

Date:
Place:

Name, Signature and Seal of the
Designated Authority

(* strike out which is not applicable)

Memo No.____________________/CT Dated_________________________
Copy to:

The STO / Assessing Authority / Appellate Authority / Revisional Authority / TRO /
Any other Court / Tribunal.
FORM-IX

[See rule-6(1)]

(Show cause notice for revocation of the certificate of settlement of arrears)

To,

..............................................................................................................................
..............................................................................................................................

(Name, address, status of the applicant)

Please take notice that you have been issued certificate of settlement of arrears in Form-V under sub-section (1) of Section 8 of the Act, on date…………….. containing the following details:

(i) Act under which the settlement was made:

(ii) Assessment year/period to which the order relates:

(iii) Date of order:

(iv) Issue No. & date:

(v) Assessment Circle:

(vi) Amount waived as below(vii to xi):

(vii) Tax: Rs

(viii) Additional Sales Tax: Rs

(ix) Surcharge: Rs

(x) Penalty: Rs

(xi) Interest: Rs

It is noticed that you have obtained the benefit of settlement under the Odisha Sales Tax (Settlement of Arrears) Act, 2011 by suppressing material, information or particulars/furnishing, incorrect or false information or particulars (i.e. .................................................................).

You are now directed to show cause within fourteen days from the date of receipt of this notice as to why the certificate of settlement of arrears shall not be revoked.

Date:

Place: Name, Signature and Seal of the Designated Authority
FORM-X

[See rule 6(2)]

ORDER OF REVOCATION

Whereas, M/s. ………………………………………………………………………...
… (Name and address of the concern) had been issued a Certificate of Settlement of Arrears dated ………………in Form V in favour of…………………………………………………………….
(Name, address & status of the applicant) containing the following details:

(i) Act under which the settlement was made :
(ii) Assessment year / period to which the order relates :
(iii) Date of order :
(iv) Issue No. & date :
(v) Assessment Circle :
(vi) Amount waived as below (vii to xi) :
(vii) Tax : Rs.
(viii) Additional Sales Tax : Rs.
(ix) Surcharge : Rs.
(x) Penalty : Rs.
(xi) Interest : Rs.

And, whereas, the designated authority came to know that the applicant had obtained the benefit of settlement under the Odisha Sales Tax (Settlement of Arrears) Act, 2011 by suppressing material information/furnishing incorrect or false information/particulars (i.e.……………………………………………………………………….)

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 12 of the Odisha Sales Tax (Settlement of Arrears) Act, 2011, the designated authority hereby revokes the Certificate of Settlement of Arrears dated ………………issued to the said applicant.

Date : Name, Signature and Seal of the
Place : Designated Authority

Memo No._______________________ / Dated________________________
Copy to:
The STO / Assessing Authority / Appellate Authority / Revisional Authority / TRO / Any other Court / Tribunal.