S.R.O. No.180/2010— In exercise of the powers conferred by sub-section (1) of Section 32 of the Orissa State Tax on Professions, Trades, Callings and Employments Act, 2000 (Orissa Act 7 of 2000), the State Government do hereby make the following rules further to amend the Orissa State Tax on Professions, Trades, Callings and Employments Rules,2000, namely:—

1. (1) These rules may be called the Orissa State Tax on Professions,Trades, Callings and Employments ( Amendment) Rules, 2010.

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

2. In the Orissa State Tax on Professions, Trades, Callings and Employments Rules, 2000 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), after Clause (d), the following clauses shall be inserted, namely:—

“(dd) “e-challan” means a copy of the challan in the prescribed form generated by the bank/the tax payer from the computer on successful completion of the online payment transaction; and

(ddd) “e-payment” means payment of taxes payable or any other amount dues to the State Government through electronic funds transfer mechanism”.

3. In the said rules, in rule 13,—

(i) the heading shall be substituted by the following;

“Filing of return and payment of tax by employer”—

(ii) in sub-rule (2) –

(a) after the words “local Assessing Authority”, the words “by the last day of succeeding month” shall be inserted, and
(b) after the words and figure “in form OTC 6”, the symbol and words “or copy of e-challan” shall be inserted.

4. In the said rules, in rule 16, in sub-rule (1), after the words “payment of tax through” the words “e-payment or” shall be inserted.

[No. 23207 –CTA-28/2010/F. ]

By order of the Governor

S. ROUT
Under-Secretary to Government