NOTIFICATION

Sub: Modification of return form in Form VAT-201, VAT-201A, VAT-002 & VAT-002A under the Odisha Value Added Tax Rule, 2005 due to change in rate of tax from 4% to 5%.

Whereas, Government of Odisha, Finance Department have amended Part-II of Schedule-B of Odisha Value Added Tax Act, 2004 by substituting goods taxable at the rate of 4% by 5% with effect from 01.04.2012 in SRO No.126/2012 published in The Odisha Gazette on 30.03.2012.

And whereas, rule 34 of the Odisha value Added Tax Rules, 2005 has been amended by inserting sub-rule (13) providing for modification of return forms such as VAT-201, VAT-201A, VAT-002 & VAT-002A by Commissioner with the prior approval of Government though issue of notification as and when required.

Now, therefore, in exercise of power under the sub-rule (13) of the Rule 34 of the Odisha Value Added Tax Rules, 2005 and with the prior approval of Government in Finance Department, vide their letter No-FIN-CTI-TAX-0001/2012-18986/F, dt.07.05.2012, the return form in Form VAT-201, VAT-201A, VAT-002 & VAT-002A are hereby modified in order to enable the dealers to file return for the tax periods beginning on and after 01.04.2012.

This notification shall come into force from 01.04.2012.

Sd/-
(Manoj Ahuja, I.A.S)
Commissioner of Sales Tax,
Odisha, Cuttack