NOTIFICATION

Sub:  Electronic filing of tax returns (E-filing) under the Orissa Value Added Tax Act.

Whereas the Commercial Tax Department, Government of Orissa is committed to provide various e-Services to the dealers of the State to facilitate trade and business and make Orissa a preferred destination for investment and business; and Rule 34(iii)(c) of the Orissa Value Added Tax Rules (hereinafter called the Rules) provide for electronic filing of tax returns required to be filed under clause (a) or (b) of sub-rule (1), sub-rule (6) and sub-rule (10) of Rule 34 from such date and in such manner as may be prescribed by the Commissioner of Sales Tax (hereinafter called the Commissioner) by notification; and Rule 34(iii)(d) of the Rules authorises the Commissioner to specify, by notification, the date from which all or a certain class of dealers shall, subject to such conditions as may be specified, submit tax return through electronic mode only, and

Therefore, in exercise of the power conferred under the Rules, it is hereby notified for information of all concerned that the return(s) required to be filed under clause (a) or (b) of sub-rule (1), sub-rule (6) and sub-rule (10) of Rule 34 can, henceforth, be filed electronically in the portal of the Commercial Tax Department, Government of Orissa at "www.orissatax.gov.in" in the following manner, with effect from the date of issue of this notification.

1. The dealers registered under the Orissa Value Added Tax Act shall enrol themselves with the Commercial Tax Department to avail the e-Services. The dealers are required to send a request for issue of initial password through their official email to
"enrolment@orissatax.gov.in" furnishing (i) Name of the Dealer, (ii) TIN / SRIN (as the case may be) and (iii) Name of the Circle office. Alternatively, the dealers may also contact the concerned circle office to obtain the initial password. The Department has already provided passwords to most of the LTU dealers through Circle offices.

2. On receipt of such request, the initial password would be generated by the Department and sent to the respective dealer through email.

3. After obtaining the initial password, the dealer will log into the Department’s website (www.orissatax.gov.in) and follow the instructions on the screen to complete the enrolment process. During the enrolment process, the dealer shall replace the initial password provided by the Department with his / her secret password for future use.

4. Tax returns can be filed by the dealers by visiting the "Portal" page in the Commercial Tax Department’s website and by following the directions given on the screen.

5. After successful return filing, "e-filing acknowledgement" is to be generated, saved / printed and preserved for future use.

6. The dealers are required to complete the e-Filing process by the prescribed date.

7. The dealers (except those mentioned at Para 7 below) paying tax through e-Payment and filing tax returns electronically (on-line) need not submit signed and printed copies of the tax returns and annexures at the respective Circle offices.

8. Dealers under the jurisdiction of Deogarh Circle, Boudh Circle and Aska, Rambha, Talcher, Koiro, Jarka, Balugaon Assessment Units may file tax returns electronically. However, they will be required to submit signed and printed copies of the return filed electronically along with the annexures at the respective Circle/Unit office by the prescribed date, as these offices are not yet computerised and connected to the Commercial Tax Department System.

9. Dealers filing e-Returns but are not paying taxes through e-Payment facility will be required to submit the printed copy of e-filing acknowledgement along with the tax
payment instrument (crossed demand draft, treasury challan or banker's cheque as the case may be) at the respective Circle / Unit office by the prescribed date.

10. Filing of tax returns electronically is mandatory on part of all LTU dealers in the State w.e.f. 1\textsuperscript{st} of January 2011 i.e. LTU dealers can file tax returns through electronic mode only w.e.f. 01/01/2011.

11. Filing of tax returns electronically is mandatory for all dealers having annual Gross Turn over (GTO) of ₹ 40.00 lakh (Rupees Forty lakh) only and above w.e.f. 1\textsuperscript{st} of April 2011.

12. Electronic filing of tax returns will be made mandatory for other dealers in a phased manner.

13. Further details in this regard can be obtained by visiting the Commercial Tax Department's web site or by contacting the Commercial Tax Department Head Office / Field Offices.

\textit{Sd/-}

Nikunja B. Dhal, IAS  
Commissioner of Sales Tax  
Orissa, Cuttack

\underline{Memo No. 18268 / Dated 08-11-10}

Copy forwarded to the Special officer-cum-Joint Secretary to government, Finance Department / All Zonal Additional Commissioners / J.C.C.T., All Ranges / All D.C.C.T.s / A.C.C.T.s / C.T.O.s in charge of Circles / Assessment units / All sections of Head office for information.

\underline{Deputy Commissioner of Commercial Taxes (IT & Policy)}