

# The Orissa Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 76, CUTTACK, TUESDAY, JANUARY 19, 2010/ PAUSA 29, 1931

FINANCE DEPARTMENT

NOTIFICATION

The 19th January, 2010

**S.R.O. No.31/2010**—In exercise of the powers conferred by Section 94 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following rules further to amend the Orissa Value Added Tax Rules, 2005, namely :—

1. (1) These rules may be called the Orissa Value Added Tax (Amendment) Rules, 2010.

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

2. In the Orissa Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 2, after clause (g), the following clauses shall be added, namely :—

“(gg) “**e-challan**” means 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

(ggg) “**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-24, in sub-rule (4), after clause (a), the following clause shall be added, namely : —

“(aa) through e-payment; or”.

4. In the said rules, in rule 35, in sub-rule (1), the words ‘or e-challan’ shall be inserted after the words ‘a receipt from the Government Treasury’.

5. In the said rules, in rule 57, —

(i) in sub-rule (1), after clause (g), the words “or through e-payment” shall be inserted after the words ‘shall be paid by the dealer into the Government Treasury’ ; and

(ii) after sub-rule (1), the following proviso shall be inserted, namely :—

“provided that the Government may ask a certain or all class of dealers to make payment through e-payment only from the date as notified by the Government.”.

6. In the said rules, in rule 58, after the 1st proviso to sub-rule (1) the following further proviso shall be inserted, namely :—

“Provided further that, the deducting authority at his own option may deposit the amount of tax so deducted from the bill or invoice of the works contractor through e-payment and shall generate an e-challan and enclose the same to the certificate to be issued in Form VAT-605.”.

7. In the said rules, in rule 128, —

(i) in sub-rule (1), the words ‘or through e-payment’ shall be inserted after the words ‘or in cash through the Government Treasury’; and

(ii) in sub-rule (2), the following proviso to clause (a) shall be inserted, namely :—

‘Provided that in case of e-payment , the dealer shall attach one copy of e-challan to his application / petition’.

8. In the said rules, for Form VAT-316, the following Form shall be substituted, namely:—

FORM VAT—316

DEMAND FOR PAYMENT OF TAX FROM THIRD PARTY

[Refer rule 55]

Office Address
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D	D	-	M	M	-	Y	Y	Y	Y

To

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Whereas, it appears that some money is due from you to M/s \_\_\_\_\_, TIN/SRIN \_\_\_\_\_ (name and address of the dealer with TIN/ SRIN) or may hold subsequent to the issue of this notice some money for or on account of the said dealer.

Whereas, the said dealer is in arrear of sales tax dues amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_),

You are hereby required to pay the said amount forthwith to the Government Treasury through challan enclosed or through crossed demand draft made in favour of the Assistant Commissioner of Sales Tax / Sales Tax Officer, \_\_\_\_\_ Circle \_\_\_\_\_, in accordance with the provisions of Section 51 of the Orissa Value Added Tax Act, 2004, if the money is due from you or held by you from the account of the said dealer / the amount you are due to pay to the said dealer or within seven days from the money becoming due or being held.

You may also pay the aforesaid amount though e-payment mode and send a copy of the e-challan to the office of the undersigned.

You are hereby informed that if you discharge your liability to the dealer in a manner other than required in this notice you will be personally liable to the Government to the extent of liability so discharged or to the extent of the liability of the dealer for the tax due under this Act along with the interest or penalty or both, as payable, whichever is less.

Signature

Assistant Commissioner of Sales Tax / Sales Tax Officer,  
\_\_\_\_\_ Circle

Copy to the dealer, M/s \_\_\_\_\_ at \_\_\_\_\_  
for favour of information.

Signature  
Assistant Commissioner of Sales Tax / Sales Tax Officer,  
\_\_\_\_\_ Circle

[No.1989-CTA-45/09-F]

By Order of the Governor

S. ROUT  
Under-Secretary to Government