



**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**No. 826 CUTTACK, FRIDAY, MAY 20, 2005 / BAISAKHA 30, 1927**

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**FINANCE DEPARTMENT  
NOTIFICATION**

The 19<sup>th</sup> May, 2005

**S.R.O. No. 249/2005 ----** 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 to amend the Orissa Value Added Tax Rules, 2005, namely :-

1. (1) These rules may be called the Orissa Value Added Tax (Amendment) Rules, 2005.

(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 sub-rule (3) of rule 8, for the words “within a period of thirty days of the commencement of the year”, the words “by the end of June of the year” shall be substituted.

3. In the said rules, in rule 34, to sub-rule (1), the following proviso shall be added, namely:-

“ Provided that the period of twenty-one days for furnishing of return shall not be applicable for return to be furnished for the first tax period after commencement of the Act which shall be furnished within 31<sup>st</sup> day of May, 2005.”.

4. In the said rules, in rule 57, after sub-rule (7), the following sub-rule shall be added, namely:-

“(8) If any tax is paid to any officer –in- charge of check-post or barrier or Sales Tax Officer or Assistant Commissioner, as the case may be, such payment of tax shall be adjusted against the tax payable by a dealer for the tax period during which such payment is made and the receipt in original issued by such officer or Assistant Commissioner, as the case may be, shall be furnished alongwith the return to which such payment relates, as proof of payment of tax.”.

5. In the said rules, in sub-rule (2) of rule 123, to clause (h), the following proviso shall be added, namely :-

“Provided that where, after verification, the claim of credit preferred by a dealer is admitted by issue of intimation in Form VAT –608 referred to in sub-rule (3) prior to the date of completion of three months from the appointed day, claim of such credit shall be allowed from any date after the appointed day even before expiry of the said period of three months.”.

6. In the said rules, in rule 125, for clauses (iv) and (v), the following clauses shall be substituted, namely:-

“(iv) on an application of revision of any other order	Rupees twenty
(v) on an application of amendment or cancellation of certificate of registration	Rupees fifty
(vi) on an application for extension of time for payment of tax assessed and penalty imposed	Rupees ten
(vii) on an application for adjournment in a proceeding before the Commissioner or any Sales Tax authority	Rupees ten
(viii) on a miscellaneous application / petition or petition for relief or Clearance Certificate for which no fees have been specified elsewhere in these rules	Rupees twenty”.

7. In the said rules, after rule 126, the following rule shall be inserted, namely:-

“126A. **No fees for certain applications.**- Where a registered dealer ,who has been granted with a certificate of registration under sub-rule (1) of rule 18 and assigned with SRIN under sub-rule (4) of rule 19, makes an application in Form VAT-106 for assignment of TIN under sub-rule (1) of rule 27, no fees shall be payable by such dealer for such application.”.

8. In the said rules, in Form VAT-I, for the column appearing after column 24 and before column 26, the following column shall be substituted, namely : -

“

25. Are you maintaining accounts electronically ? ( Score out whichever is not applicable)	Yes	No
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”

9. In the said rules, for Form VAT - 201 alongwith its Annexures, the following shall be substituted, namely:-

**RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER**

[See sub-rule (1) of rule 34]

**PART-A**

01	TIN																		
----	-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Please carefully go through the instructions appended hereto before filling up this return.

02. Period covered by this return

From 

D	D	-	M	M	-	Y	Y	Y	Y

 To 

D	D	-	M	M	-	Y	Y	Y	Y

03. Name and Style of the business


Address


PIN						PHONE							FAX							
-----	--	--	--	--	--	-------	--	--	--	--	--	--	-----	--	--	--	--	--	--	--

04 If you have made no purchase and no sale, mark this box " X "

--

**If you have nothing to enter in a box, insert "NIL". Do not leave any box blank unless you have marked "X" in box 04.**

05. Input tax credit carried forward from previous month.

Rs.
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**PART-B**

**Purchases and receipts during the period covered by this return (INPUT)**

	Price/Value excluding Tax "A"	VAT Claimed "B"
06. Purchases exempt from tax		
07. Purchases at 1% tax rate on Tax Invoice		
08. Purchases at 4% tax rate on Tax Invoice		
09. Purchases at 12.5 % tax rate on Tax Invoice		
10. Purchase of goods subject to tax at the rate of 20% (Schedule 'C')		
11. Total amount of Input tax [05+07(B)+08(B)+09(B)]		
12. Purchases in the course of inter-state trade.		
13. Purchases in the course of Import into India		
14. Receipt of goods other than by way of purchases		
(i) by stock transfer		
(ii) as consignment agent		
15. Receipt of goods for sale from VAT dealers (from inside the state)		
16. (i) Any other receipts/purchases not specified above (Please specify)		
(ii) Purchases/receipt of taxable goods for which input tax credit is not available.		
17. Total price/value of goods purchased and received during the period covered by this return.		

**In case, there is despatch of goods outside the state otherwise than by way of sales (Branch transfer or consignment sales) , please furnish information in Annexure I-A**

18. Less Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales (Annexure I-A)	
19. Add Creditable amount of input tax in respect of despatch of goods outside the state other than by way of sales, used out of purchases/receipts subject to tax on purchase price under section12. (Annexure -I-B)	

- In case, there is purchase of capital goods, for which input tax credit is claimed, please furnish information in Annexure II**
- 20 Creditable amount of input tax in respect of purchase of capital goods for the period covered by this return (Annexure II)
- In case, there is transfer of right to use any goods for any purpose, whether or not for a specified period, for cash, deferred payment or other valuable consideration, please furnish information in Annexure III**
- 21 Creditable amount of input tax in respect of goods, the right to use of which has been transferred (Annexure III)
- Where input tax credit has been admitted on the opening stock of tax period or tax suffered goods as on 1.4.2005, please furnish information in Annexure IV.**
- 22 Creditable amount of input tax on opening stock for the period covered by this return (Annexure IV)
- 23 Total creditable Input tax  
[11(B)-18+19+20+21+22]

### PART-C

**Sales/ despatch/purchase subject to tax on purchase price for the period covered by this return (OUTPUT)**

	Price/Value excluding Tax "A"	VAT Due "B"
24 Sales exempt from tax		
25 Sales subject to zero-rate		
(i) Sales in the course of export out of India		
(ii) Sales in the course of inter-state trade or commerce		
(iii) Despatch of goods otherwise than by way of sales (Value)		
(a) Branch transfer		
(b) Consignment sales		
(iv) Sale to a dealer under SEZ/STP/EHTP		
(v) Sale to a EOU		
26 Sales in the course of import into India		
27 Value of goods sent for sale to local agents (VAT dealers)		
28 Sales at 1% tax rate		
29 Sales at 4% tax rate		

30	Sales at 12.5% tax rate		
31	Purchase/receipt of goods subject to tax on purchase price under section 12.		
32	Sales at 20% tax rate (Schedule "C" goods )		
33	Sale of goods on which tax has been paid on maximum retail price.		
	(a) Drugs		
	(b) L.P.G		
34	Total output Tax [28(B)+29(B)+30(B)+31(B)]		
35	Total value of sale/despatch/purchase subject to tax on purchase price u/s 12		
36	Tax payable on sale of goods in schedule "C".		
37	Tax payable on sale of goods subject to tax on maximum retail price.		
38	If the total in Box 34 exceeds that of the Box 23, then pay the balance amount.		
39	If the total in Box 23 exceeds that in Box 34 and you have declared export in box 25(i) (A), you can claim refund for the excess amount or carry forward the credit in Box 41 or 42.		
40	If you have declared no export in Box 25(i) (A), you must carry forward the credit in Box 42, unless you have carried forward a tax credit for 24 consecutive months.		
	Refund	41	
	Credit carried forward	42	
43	Total tax payable [Box 36 + Box 37 + Box 38]		
44	Less: Tax deducted at source, if any.		
45	Less : Tax paid at checkgate or to an authorized officer, if any.		
46	Net Tax payable.		

## PART-D

### 47. Details of Tax deposited ( Box 43 )

Sl No	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / T.D.S	Treasury Challan No. / D.D / Banker's Cheque				For official use only	
		Type of Instrument	No.	Date	Amount	P.C.R. No.	Date
	Excess paid or brought forward from last return						
	Total						

### 48. Information on use of invoices for the tax period

Month	Tax / Retail invoice issued		Total value of Sales	Invoice / Consignment notes received		
	From Sl. No.	To Sl. No.		From No. of Sellers / Consignors	No. of Invoices / Consignment notes	Value of purchases/ consignment received
	TAX INVOICE					
	RETAIL INVOICE					

DECLARATION

I (name) \_\_\_\_\_ being (status) \_\_\_\_\_  
\_\_\_\_\_ of the above business do hereby declare that the information  
given in this return is true and correct to the best of my knowledge and belief.

Signature  
(with designation)

Date of declaration \_\_\_\_/\_\_\_\_/\_\_\_\_

Seal

Please note the following :

- (1) This return along with payment must be presented on or before the 21<sup>st</sup> day of the month following the tax period in Box 02.
- (2) In case the payment is made by a challan in the Bank, please enclose a copy of the same.
- (3) You will be subject to interest and penalty as per the provisions of the Orissa Value Added Tax Act, 2004, if you –
  - fail to file the return even if it is a ‘nil’ return
  - make a late payment of tax
  - make false declaration
- (4) In case of any adjustment consequent upon issue of Credit/ Debit Note, Please furnish information in Annexure-V
- (5) **Purchase of capital goods and other goods, the right to use of which is transferred shall not be included in the figures in Box 07, Box 08 and Box 09.**

FOR OFFICIAL USE ONLY

Period covered under the return \_\_\_\_\_  
Date of receipt of the return \_\_\_\_\_  
Amount of Tax paid \_\_\_\_\_  
Mode of payment \_\_\_\_\_

Signature with designation  
of the receiving officer.  
Seal



**Annexure I-A**

( In case of despatch of goods outside the state otherwise than by way of sales, purchased or manufactured out of purchases inside the state on Tax Invoice – Branch transfer / Consignment sales )

Please furnish information in the following statement

01. Period for which the afore-said information is furnished	From	D	D	-	M	M	-	Y	Y	Y	Y
		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
To	To	D	D	-	M	M	-	Y	Y	Y	Y
		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

02. Tax-rate-wise bifurcation of inputs purchased on Tax Invoice and used in the transfer of stock otherwise than by way of sales (Branch transfer or Consignment sales)

	Purchase price of input used excluding VAT	Despatch Value
Goods at 1% tax rate		
Goods at 4% tax rate		
Goods at 12.5% tax rate		

03. Creditable input tax ( in excess of 4% on input price)

04. Non-creditable input tax (4% of the input price)

**Annexure I-B**

(In case of despatch of goods otherwise than by way of sales out of purchases/receipts or manufactured out of purchases/receipts, subject to tax on the purchase price under section 12)

	Purchase price, on which VAT has been paid	Despatch Value
Goods at 1% tax rate		
Goods at 4% tax rate		
Goods at 12.5% tax rate		

Creditable input tax on purchase (in excess of 4%)

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Signature  
Seal

## Annexure II

( In case of claim of input tax credit on capital goods)

Please furnish information in the following statement of purchase of Capital goods

01. Period for which the afore-said information is furnished	From	D	D	-	M	M	-	Y	Y	Y	Y
	To	D	D	-	M	M	-	Y	Y	Y	Y
02. Total purchase of capital goods during the above period											
03. Less :											
(i) Purchase of capital goods in course of import into India .											
(ii) Purchase of Capital goods from outside the state.											
04. Balance – Purchase of Capital goods inside the state [02-03(i+ii)]											

Break-up of capital goods/ Negative capital goods tax-rate-wise :

		Purchase price of Capital goods excluding VAT "A"	VAT Paid "B"
05.	Capital goods at 4% tax rate		
06.	Capital goods at 12.5% tax rate		
07.	Total purchase price and VAT Paid on Capital goods		
08.	Negative capital goods at 4% tax rate		
09.	Negative Capital goods at 12.5% tax rate		
10.	Total purchase price and VAT Paid on negative capital goods.		

11. Total input tax  
[ 07 (B) – 10 (B) ]
- 12 If the Purchase price of the Capital goods is within Rs. 1 lakh, then the amount in Box 11 shall be allowed as input tax credit [ 07(A) – 10(A) ]
- 13 If the purchase price of the Capital goods is in excess of Rs. 1.00 lakh, then the amount in Box 11 shall be divided by 36 and the result multiplied by the number of months comprising the tax period and the amount so determined shall be allowed as input tax credit.
- 14 Input Tax Credit on Capital goods brought forward from previous tax period.
- 15 Total Creditable input Tax  
[Box 11 or Box 13 + Box 14 ]

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Signature  
Seal

**Annexure III**

( In case where there is transfer of right to use goods for a specified period or otherwise for cash , deferred payment or other valuable consideration)

Please furnish information in the following statement:

01. Period for which the afore-said information is furnished	From	D	D	-	M	M	-	Y	Y	Y	Y
	To	D	D	-	M	M	-	Y	Y	Y	Y

Purchase price, tax-rate-wise of goods, the right to use of which is transferred and VAT paid thereon,

		Purchase price excluding VAT "A"	VAT Paid "B"
02.	Goods at 1% tax rate		
03.	Goods at 4% tax rate		
04.	Goods at 12.5% tax rate		
05	Total		

06. Total input tax [ Box 05 (B) ]

07 Creditable Input Tax

(Total input tax in Box 06 is divided by the life time of the goods, the use of which is transferred, or the period for which such right to use is transferred or 10 years, whichever is applicable (Rule 13) and admissible for the tax period)

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Signature  
Seal

**Annexure IV**

( In case of opening stock as on 01.04.2005 on which Input Tax Credit is available)

Please furnish the following information :

- |   |      |  |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
|---|------|--|---|---|---|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|--|--|
| 01. Period for which the afore-said information is furnished          | From | <table border="1" style="margin: 0 auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">D</td><td style="padding: 2px;">D</td><td style="padding: 2px;">-</td><td style="padding: 2px;">M</td><td style="padding: 2px;">M</td><td style="padding: 2px;">-</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table> | D | D | - | M | M | - | Y | Y | Y | Y |  |  |  |  |  |  |  |  |  |  |
| D   | D    | -  | M | M | - | Y | Y | Y | Y |   |   |   |  |  |  |  |  |  |  |  |  |  |
|   |      |  |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
|   | To   | <table border="1" style="margin: 0 auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">D</td><td style="padding: 2px;">D</td><td style="padding: 2px;">-</td><td style="padding: 2px;">M</td><td style="padding: 2px;">M</td><td style="padding: 2px;">-</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table> | D | D | - | M | M | - | Y | Y | Y | Y |  |  |  |  |  |  |  |  |  |  |
| D   | D    | -  | M | M | - | Y | Y | Y | Y |   |   |   |  |  |  |  |  |  |  |  |  |  |
|   |      |  |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
| 02. Total Input Tax Credit Admitted                                   |      | <div style="border: 1px solid black; width: 250px; height: 30px; margin: 0 auto;"></div>   |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
| 03. Date from which Input Tax credit is available                     |      | <table border="1" style="margin: 0 auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">D</td><td style="padding: 2px;">D</td><td style="padding: 2px;">-</td><td style="padding: 2px;">M</td><td style="padding: 2px;">M</td><td style="padding: 2px;">-</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td><td style="padding: 2px;">Y</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td> </tr> </table> | D | D | - | M | M | - | Y | Y | Y | Y |  |  |  |  |  |  |  |  |  |  |
| D   | D    | -  | M | M | - | Y | Y | Y | Y |   |   |   |  |  |  |  |  |  |  |  |  |  |
|   |      |  |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
| 04. Amount of Input Tax Credit already availed of                     |      | <div style="border: 1px solid black; width: 250px; height: 30px; margin: 0 auto;"></div>   |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
| 05. Balance amount of Input Tax Credit due                            |      | <div style="border: 1px solid black; width: 250px; height: 30px; margin: 0 auto;"></div>   |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
| 06. The amount of Input Tax Credit being claimed for this tax period. |      | <div style="border: 1px solid black; width: 250px; height: 30px; margin: 0 auto;"></div>   |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |
| 07. Creditable input tax Credit                                       |      | <div style="border: 1px solid black; width: 250px; height: 30px; margin: 0 auto;"></div>   |   |   |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |

(Total Input Tax Credit admitted is divided by Six and the result multiplied by the number of months comprising the tax period)

Date \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Signature

### Annexure V

If there is any effect on the tax liability arising out of issue of Credit Note/ Debit Note/ Reverse tax credit in any tax period, please furnish the following information

01. Period for which the afore-said information is furnished

From	D	D	-	M	M	-	Y	Y	Y	Y
To	D	D	-	M	M	-	Y	Y	Y	Y

02. Details of credit Note / Debit Note

03. Effects of Credit Note / Debit Note/Reverse tax credit

Rate of tax	Purchase			Sale		
	Purchase price originally furnished	Effect of Debit note / Credit note/reverse tax credit	Net purchase price	Sale price originally furnished	Effect of Debit note / Credit note/ reverse tax credit	Net Sale price
1%						
4%						
12.5%						
20%						

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Signature

10. In the said rules, in Form VAT-209, for the word “security” appearing in the opening portion against column 5, the word “scrutiny” shall be substituted.

11. In the said rules, in Form VAT-302, in the last paragraph, -

(i) for the figure “74”, the figure “73” shall be substituted; and

(ii) for the word, letter and figure “of Rs.25,000/-”, the word, letter and figure “upto Rs.25,000/-” shall be substituted.

12. In the said rules, for Form VAT-317, the following Form shall be substituted, namely:-

“ 

FORM VAT-317
--------------

 ”

**CHALLAN FORM**

(To be printed in quadruplicate)

( See sub-rule (6) of rule 57)

D	D	-	M	M	-	Y	Y	Y	Y

SCROLL No \_\_\_\_\_  
(To be allotted by Bank)

Treasury  
Bank

Challan No. \_\_\_\_\_ **0040-Taxes on Sales, Trade etc – 102 - Receipts under State Sales Tax Act – 9909570 – Tax collection excluding Motor Spirits and Lubricants – 9916650 – Receipts under Orissa Value Added Tax Act, 2004.**

By whom tendered \_\_\_\_\_  
Name and address of the dealer \_\_\_\_\_

TIN/SRIN													
----------	--	--	--	--	--	--	--	--	--	--	--	--	--

Period to which payment relates:

From 

D	D	-	M	M	-	Y	Y	Y	Y

 To 

D	D	-	M	M	-	Y	Y	Y	Y

- |       |                         |           |
|-------|-------------------------|-----------|
| (i)   | Tax deducted at source  | Rs. _____ |
| (ii)  | Tax admitted in return  | Rs. _____ |
| (iii) | Interest admitted       | Rs. _____ |
| (iv)  | Recovery against demand |           |
|       | (a) Tax                 | Rs. _____ |
|       | (b) Interest            | Rs. _____ |
|       | (c) Penalty             | Rs. _____ |
|       | (d) Security            | Rs. _____ |
|       | (e) Others (Specify)    | Rs. _____ |
|       | Total (i) to (iv)       | Rs. _____ |
|       | (in words) _____        |           |

Signature of the Depositor

(For use in the Treasury)

1. Received payment of Rs. \_\_\_\_\_ (in words) \_\_\_\_\_
2. Date of entry \_\_\_\_\_

Treasurer/ Accountant

Treasury Officer/  
Agent or Manager”.

13. In the said rules, in Form VAT-403,-

- (i) for the words and oblique mark “Date of Supply/authentication” appearing in the heading in column 3 of the table, the words “Date of issue by the Sales Tax Office” shall be substituted; and
- (ii) for the words “Invoice No.” appearing in the heading in column 7 of the table, the words “Invoice No. and Date” shall be substituted.

14. In the said rules, for Form VAT-612, the following Form shall be substituted, namely :-

“ 

FORM VAT-612
--------------

”

**CLEARANCE CERTIFICATE**

[See sub-rule (2) of rule 129]

This is to certify that Sri/Smt. \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_  
(status) \_\_\_\_\_ of M/s. \_\_\_\_\_ bearing TIN/SRIN  
\_\_\_\_\_ is not in arrear of tax/interest/penalty and has filed return upto the tax period ending on  
\_\_\_\_\_ or has no liability to pay tax as on \_\_\_\_\_ (date of issue of certificate)

This certificate is valid till the 31<sup>st</sup> March, \_\_\_\_\_.  
*(Strike out whichever is not applicable)*

Seal \_\_\_\_\_  
Place \_\_\_\_\_  
Date \_\_\_\_\_

Assistant Commissioner of Sales Tax/  
Sales Tax Officer, \_\_\_\_\_ Range/Circle”.

[No. 24710-CTA-3/2005(Pt.)-F.]  
By order of the Governor

**P. K. BISWAL**  
Under Secretary to Government