FINANCE DEPARTMENT
NOTIFICATION
The 21st October, 2010

S.R.O. No.458/2010—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 (2nd 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 (here in after referred to as the said rules), in rule 4,
   
   (i) in sub-rule (1), after the words “circles over which”, the words and symbol “a Deputy Commissioner or ,” shall be inserted.
   
   (ii) in sub-rule (2), after the words “or an Assistant Commissioner of Sales Tax”, the words “or a Deputy Commissioner” shall be inserted.

3. In the said rules, in rule 6,
   
   (i) in clause (c), for the words “subject to production of evidence to the satisfaction of the Commissioner” the words and figures “subject to furnishing a certificate issued by the purchasing dealer in a SEZ / STP / EHTP in Form VAT-616 along with the return furnished for the tax period during which the sale takes place and such other evidence to the satisfaction of the Commissioner” shall be substituted, and
(ii) in clause (d), for the words “subject to production of evidence to the satisfaction of the Commissioner” the words and figures “subject to furnishing a certificate issued by the EOU in Form VAT-616 along with the return furnished for the tax period during which the sale takes place and such other evidence to the satisfaction of the Commissioner” shall be substituted.

4. In the said rules, in rule 8, in sub-rule (6), for the words “registering authority”, the words “assessing authority” shall be substituted.

5. In the said rules, in rule 9, in sub-rule (1), in clause (a), for the words “twenty lakh” wherever occur, the words “forty lakh” shall be substituted.

6. In the said rules, in rule 15, after sub-rule (10), the following sub-rule shall be inserted, namely:—

“(11) Notwithstanding anything provided in these rules, it shall be mandatory for the applicants to furnish selfsigned copy of the PAN card issued in his favour for new registration and the dealers already registered under the Act shall furnish the same within four months from the date of effect of this sub-rule to the concerned registering authority.”

7. In the said rules, in rule 27, in sub-rule (1), in clause (d), for the word and figures “rupees 20 lakh”, the words “rupees forty lakh” shall be substituted.

8. In the said rules, in rule 27-A, in sub-rule (1), in clause (c), for the words “twenty lakh”, the words “forty lakh” shall be substituted.

9. In the said rules, in rule 32, after sub-rule (3), the following proviso shall be added, namely:—

“Provided that where the dealer produces the evidence to the satisfaction of the registering authority to the effect that the ground on which the certificate has been so suspended is erroneous or not applicable, as the case may be, in that case the restoration shall take effect from the date of suspension.”

10. In the said rules, in rule 33,

(i) in format (ii), in Table-B, in column (6) and (7), for the word “cancellation” appearing therein, the word “suspension” shall respectively be substituted; and

(ii) in format (iv), in Table-B, in column (6) and (7), for the word “suspension” appearing therein, the word “cancellation” shall respectively be substituted
and in column (8), for the word “suspended”, the word “cancelled” shall be substituted.

11. In the said rules, in rule 34,—

(A) in sub-rule (1)

(i) in clause (a), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”, and

(i-a) after the existing proviso to clause (a), the following further proviso shall be inserted namely:—

“Provided further that, with prior approval of the Government, the Commissioner may prescribe, by notification, any different return form in respect of any class or classes of dealers.”;

(ii) In clause (b), after the words and figures “in Form VAT-201” the words “or in such other form as prescribed by the Commissioner, by notification with prior approval of the Government” shall be inserted.

(iii) after clause (b), the following new clauses shall be inserted —

“(c) From such date and in such manners as may be prescribed by the Commissioner by notification, the Return required to be furnished under clause (a) or (b) of sub-rule (1), sub-rule (6), 6A and (10) can also be filed electronically.

(d) The Commissioner may, by notification specify the date from which all or a certain class of dealers shall, subject to such conditions as may be specified, submit return through the electronic mode only.”

(B) in sub-rule (2), the word “month” shall be substituted by the word “quarter” and

(C) after sub-rule (2), the following proviso shall be added, namely:—

“Provided that, for the dealers whose records are assigned to LTU through a notification issued under sub-rule (7) of rule 4 and such other dealers as will be specified by the Commissioner through a notification issued under sub-rule (3) of this rule, the tax period shall comprise a ‘month’.);

(D) in sub-rule (4), the word and symbol “Deputy /”, shall be inserted before the words “Assistant Commissioner”;

(E) in sub-rule (6), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”;
(F) after sub-rule (6), the following sub-rule shall be inserted, namely:—

“6A – In addition to the return filed under sub-rule (1) or sub-rule (6) and subject to sub-rule (4) and (5), every dealer registered under the Act shall furnish an annual return within six months from the end of the year in Form 201-A”; and

(G) in sub-rule (10), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

12. In the said rules, in rule 35, in sub-rule (1), —

(i) before the word “Assistant Commissioner”, the word and symbol “Deputy/” shall be inserted; and

(ii) after the existing proviso, the following proviso shall be inserted, namely:—

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

13. In said rules, in rule 38,

(i) in sub-rule (1), the words “or the date of assessment, whichever is earlier” shall be omitted; and

(ii) in sub-rule (2), after the words “receipted challan” the words “or e-challan” shall be inserted.

14. In said Rules, in Rule 39, in sub-rule (3), after the words “Government Treasury” the words “or e-challan” shall be inserted and before the word “Assistant Commissioner” the word and symbol “Deputy /” shall be inserted.

15. In said rules, in rule 41, in sub-rule (4), for the word “two” the following shall be substituted —

“three”.

16. In said rules, in rule 54, in sub-rule (2), after the words “within thirty days from the date of service of the notice”, the words “along with” shall be inserted.

17. In said rules, in rule 57,

(i) in sub-rule (1), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(ii) in sub-rule (3), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.
(iii) in sub-rule (7), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(iv) in sub-rule (8), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner” wherever occurring.

18. In said rules, in rule 58,

(i) in the proviso to sub-rule(1), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(ii) in sub-rule(2), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

(iii) in sub-rule(3), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

19. In said rules, in rule 59,

(i) the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner” wherever occurring; and

(ii) in the second proviso, for the word “month” wherever occur, the word “quarter” shall be substituted.

20. In said rules, in rule 65,

(i) in sub-rule(2), in clause (a), the words “of the range” appearing after the words “to the assessing authority” shall be omitted.

(ii) in sub-rule(3), in clause (a), the words “of the range” appearing after the words “to the assessing authority” shall be omitted.

21. In said rules, in rule 80,

(A) in sub-rule(1),—

(i) in clause(ii), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner” and

(ii) clause (iv) shall be substituted by the following, namely :—

“(iv) (a) application for subsequent issue of way bills referred to in clause(i) and clause (v) of this sub-rule shall be accompanied by an account of utilization in Form VAT-403.

(b) Before subsequent issue of way bills, the issuing authority shall cross verify the information furnished in Form VAT-403 with the information available in the Commercial Taxes Department database, copies of the utilized way bills received, if any, from the check gates and the state of tax compliance by the dealer.”
(iii) in the first proviso to clause (v), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(iv) in the second proviso to clause (v), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(v) in the third proviso to clause (v), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(B) in sub-rule (2), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(C) after sub-rule (4), the following sub-rule shall be inserted namely: –

“4(a) – Not withstanding the provisions regarding issue of way bills in sub-rule (1), (1-a), (2), (3), (4) and subject to the provisions in sub-rule (5), (6), (7), (8), (9), (10) and (11), way bill in Form VAT-402 shall be issued electronically from such date in such manner and subject to such conditions and restrictions as the Commissioner may prescribe through notification.”

(D) in sub-rule (5), in the second proviso, the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(E) in sub-rule (6), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(F) in sub-rule (7), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(G) in sub-rule (8), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(H) in sub-rule (17), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

(I) in sub-rule (20), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”.

22. In said rules, in rule 81, in sub-rule(1),

(i) in clause(ii), the words “on application” shall be omitted from the existing place and the words and comma “on receipt of application,” shall be added at the beginning;

(ii) in clause(iii), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner”; and

(iii) in clause(v), the word and symbol “Deputy /“ shall be inserted before the words “Assistant Commissioner” wherever occurring.
23. In said rules, in rule 84,
   (i) in sub-rule (1), the words “except in accordance with the conditions laid down in this rule.” shall be added at the end;
   (ii) in sub-rule (2), clause (b) shall be omitted;
   (iii) in sub-rule(7), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”; and
   (iv) in sub-rule(14), the word and symbol “Deputy /” shall be inserted after the words “officer in charge of the check post or barrier or Sales Tax Officer”.

24. In said rules, in rule 85,
   (i) in sub-rule(1), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”; and
   (ii) in sub-rule(2), the word and symbol “Deputy /” shall be inserted before the words “Assistant Commissioner”.

25. In said rules, in rule 86, in sub-rule (1),
   (i) in clause (a), the words “of the range” shall be inserted after the words “Deputy Commissioner of sales tax”; and
   (ii) in clause (b) the word “or” appearing before the words “a Deputy Commissioner” shall be omitted.

26. In the said rules, after rule 117, the following rule shall be inserted, namely:—

   “117-A – Application for determination of disputed questions before the Tribunal:—

   (1) A separate application for determination of a disputed question shall be made in respect of each question that is sought to be determined and such application shall be presented to the Registrar of the Tribunal.

   (2) The application shall—
        (a) be in writing;
        (b) contain the name and address of the applicant, with TIN/SRIN;
        (c) be accompanied with proof of payment of fees when the application is filed by a registered dealer;
        (d) contain a statement of relevant facts in detail along with supporting evidence, if any;
        (e) contain a statement explaining the circumstances in which the dispute has arisen; and
        (f) be signed and verified by the dealer and not by any authorised person.
Verification

I ............ (Name) ............ (relationship with the business) do hereby declare that the particulars furnished and statements made above are correct and complete to the best of my knowledge and belief.

I also declare that the disputed question on which Advance Ruling is sought is not the subject matter of any assessment or appeal proceeding in my / our case.

Place                                           Signature:
  Date :                                         Full Name:

Status:

Address:

(3) The Registrar of the Tribunal shall maintain a separate register for application filed under Section 78A.

(4) The application for advance ruling shall be admitted for hearing, if it is in order

(5) The application may be summarily rejected, if the application is incomplete or on any other ground which the Tribunal may consider sufficient.

Provided that, before an order is passed summarily rejecting the application under this sub-rule, the applicant shall be given a reasonable opportunity of being heard by issue of notice in Form VAT-507-A.

(6) On admission of application seeking Advance Ruling, notice fixing the date for hearing shall be issued in Form VAT-509-A which shall be served in the manner prescribed in rule 99.

(7) The Tribunal shall pass orders in writing in respect of the applications admitted after hearing the applicant as well as the Commissioner.

(8) On receipt of representation from the Commissioner in writing seeking declaration of any Advance Ruling issued under sub-section (4) as void ab initio under sub-section (7) or application / representation for modification of any Advance Ruling under sub-section (8) of Section 78A. The Tribunal shall hear the parties by issuing notice in Form VAT-509-B.

(9) After hearing the parties as per notice issued under sub-rule (8), the Tribunal shall pass orders under sub-section (7) or sub-section (8) of Section 78A.

(10) Copies of order passed under Section 78A shall be supplied to the Commissioner as well as to the other party to the Advance Ruling in the manner prescribed in Rule 113”.

27. In the table appearing under rule 125, after clause VIII, the following clause shall be added, namely:—

“(ix) On each application filed under Section 78 A - Rupees Five Hundred”.
28. In the said rules, in rule 129, sub-rule (1) and (2) shall be substituted by the following sub-rules, namely:

“(1) For issue of clearance certificate as referred to in Section 99, the application in duplicate duly verified and signed by the applicant shall be made to the Assessing Authority—

(i) in Form VAT-611, if the clearance certificate is required by a registered dealer, or

(ii) in Form VAT-611A, if the clearance certificate is required by a dealer person not registered under the Act;

Provided that before filing application in Form VAT-611A, seeking issue of a clearance certificate, the dealer / person making such application shall swear an affidavit declaring the material facts furnished in the application as correct and such affidavit shall be enclosed to the application.

(2) If the assessing authority is satisfied that the application is in order and particulars furnished therein are correct, shall within one week from the date of receipt of such application issue clearance certificate;

(i) in Form VAT-612, if the applicant is a dealer registered under the Act, or

(ii) in Form VAT-612A, if the applicant is a dealer / person not registered under the Act.”

29. In the said rules, in rule 131,

(A) in sub-rule (1), in clause (c), for the symbol full-stop (.) the symbol and words “; or” shall be substituted and after clause (c), the following clause shall be added, namely:—

“(d) by sending it by fax message or by electronic mail service if any such address is furnished to the Department”

(B) after sub-rule (2), the following sub-rule shall be added, namely:—

“(3) Where the authority issuing notice is satisfied that there is reason to believe that the dealer or the person to whom the notice is issued is keeping out of the way for the purpose of avoiding service or that for any other reason the notice can not be served in ordinary means, in such cases orders can be passed for service by advertisement in a daily newspaper circulating in the locality in which the dealer or the person to whom the notice is issued is last known to have resided, carried on business or personally worked for gain.”
30. In the said rules, for Form VAT-001, the following Form shall be substituted, namely:—

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FORM VAT – 001
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REGISTRATION CERTIFICATE FOR DEALERS LIABLE TO PAY TURNOVER TAX.

[See sub-rule (1) of rule 18 and sub-rule(4) of rule 19]

I hereby certify that ___________________________ status ______________.
Whose principal business activities comprise ________________ and whose Principal Place of business / Place of business in located at :—

Village / Holding No
Locality
Ward No
Corporation / Municipality / N.A.C.
Town / City
Post office       PIN
Police Station
District

is registered / is deemed to be registered under sub-section (2) / sub-section (5) of Section 25 or sub-section (2) of Section 26 of the Orissa Value Added Tax Act, 2004 and is assigned with Identification Number.

S R I N

with effect from D  D  M  M  Y  Y  Y  Y

02. The additional place of business, branch, godown or warehouse is situated at the following address :

<table>
<thead>
<tr>
<th>Additional place of business</th>
<th>Branch</th>
<th>Godown / Warehouse</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>
03. The following goods or class or classes of goods are purchased or intended to be purchased for resale.

<table>
<thead>
<tr>
<th>Description of goods / class or classes of goods.</th>
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<tbody>
<tr>
<td>1.</td>
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<td>2.</td>
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<td>4.</td>
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<tr>
<td>5.</td>
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</tbody>
</table>

04. Given under my hand at ________________ on the _____ day of ______, 200…

05. Your local Tax office is _______________________ CIRCLE.

Registering Authority

Office Seal

Signature and Seal”

Note:
- Score out whichever is not applicable.
- Use Block letters.
31. In the said rules, for Form VAT-103, the following Form shall be substituted, namely:—

"FORM VAT -103"

REGISTRATION CERTIFICATE FOR DEALERS LIABLE TO PAY VALUE ADDED TAX

[See Sub-rule (3)of rule 18, sub-rule (1)and (2)of rule 19]

I hereby certify that ___________________________ status _________________, whose principal business activities comprise _________________ and whose Principal place of business/place of business is situated at :–

Village/Holding No.
Locality
Ward No.
Corporation/Municipality/N.A.C./
Town/City.
Post Office
Police Station
District

is registered/is deemed to be registered under sub-section (2)/sub-section (5) of Section 25 or sub-section (2) of Section 26 of the Orissa Value Added Tax Act, 2004 and is assigned with Identification Number.

TIN

D D M M Y Y Y Y

With effect from

02. The additional place of business, branch, godown or warehouse is situated at the following address:

<table>
<thead>
<tr>
<th>Additional Place of business/Branch</th>
<th>Go down/Warehouse</th>
</tr>
</thead>
</table>
03. The following goods or class or classes of goods are purchased or intended to be purchased or received otherwise than by way of purchases for resale or sale.

<table>
<thead>
<tr>
<th>Description of goods or class or classes of goods</th>
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<tbody>
<tr>
<td>1.</td>
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<td>9.</td>
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<td>10.</td>
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</table>

04. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use as capital goods, raw materials, consumables, fuels directly in the manufacture of goods and packing materials, for sale.

<table>
<thead>
<tr>
<th>Capital goods</th>
<th>Raw materials</th>
<th>Consumables</th>
<th>Fuel</th>
<th>Packing material</th>
</tr>
</thead>
<tbody>
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<td>1.</td>
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<td>2.</td>
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</table>

05. The following goods are manufactured or produced as bye-product for sale:

<table>
<thead>
<tr>
<th>Description of goods manufactured</th>
<th>Description of Bye-products produced</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable</td>
<td>Taxable</td>
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<tr>
<td>1.</td>
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<td>2.</td>
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<td>5.</td>
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<td>6.</td>
<td>6.</td>
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<tr>
<td>Tax free</td>
<td>Tax free</td>
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<td>1.</td>
<td>1.</td>
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<td>2.</td>
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<td>5.</td>
<td>5.</td>
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<tr>
<td>6.</td>
<td>6.</td>
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</tbody>
</table>
06. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use in the execution of works contract.

<table>
<thead>
<tr>
<th>Description of goods</th>
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<tbody>
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<td>1.</td>
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<td>2.</td>
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<td>3.</td>
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<td>4.</td>
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<tr>
<td>5.</td>
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<tr>
<td>6.</td>
</tr>
</tbody>
</table>

07. Given under my hand at __________ on the _____ day of _______ 200.....

08. Your VAT Office is _______________ CIRCLE.

Office Seal

Registering Authority

__________________ CIRCLE

Seal

Note:

- Score out whichever is not applicable
- Use block letter
- No box shall be left blank
- When not applicable, the box shall be crossed and stamped “NOT APPLICABLE”.
- Registration Certificate shall be displayed at a conspicuous place of Principal place of business.
- Copy of Registration Certificate shall be displayed at a conspicuous place of each additional place of business mentioned in such Certificate".
32. In the said rules, for Form VAT-104, the following Form shall be substituted, namely:—

**NOTICE OF DEMAND OF SECURITY**

[ Refer sub-rule (1) and sub-rule (2) of rule 24]

01. Office address

02. TIN

03. NAME AND ADDRESS OF THE DEALER:

(Mark “✓” whichever is applicable)

Please take notice that an amount of Rs.______________ (Rupees ______________) only has been estimated as the security payable by you under sub-section (1) of Section 27 of the Orissa Value Added Tax Act, 2004.

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have already furnished security of Rs.______________ (Rupees ______________) on ______________, or

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have not furnished any security.

You are now required to pay the additional security or security, as estimated to be due and payable in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

After careful consideration of your application for grant of registration received in this office on ______________, you are required to furnish security of Rs.______________ (Rupees ______________) as mentioned above in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

Failure to comply with the terms of this notice shall result in cancellation of your certificate of registration under rule 31 or rejection of the application for registration under sub-rule (5) of rule 24, as the case may be.

Registering Authority

Office Seal

Signature and Seal"
33. In the said rules, for Form VAT-107, the following Form shall be substituted, namely:—

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FORM VAT-107
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**INTIMATION TO A DEALER ON HIS LIABILITY TO PAY VAT IN LIEU OF TURNOVER TAX**

[Refer sub-rule (3) of rule 27]

<table>
<thead>
<tr>
<th>01. Office address</th>
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<table>
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<tr>
<th>02. SRIN</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>03. NAME AND ADDRESS OF THE DEALER:</th>
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</table>

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<tr>
<th>04. It appears from the records that you are liable to pay VAT due to the occurrence of the following event(s):</th>
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<tbody>
<tr>
<td>(a)</td>
</tr>
<tr>
<td>(b)</td>
</tr>
<tr>
<td>(c)</td>
</tr>
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</table>

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<tr>
<th>05. You are instructed to make an application to the registering authority of the appropriate Circle in Form VAT – 106, within 7 days from the date of receipt of this intimation.</th>
</tr>
</thead>
</table>

<table>
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<tr>
<th>06. You are further instructed to surrender the certificate of registration in Form VAT-002 issued in your favour along with the SRIN assigned with application in Form VAT-106.</th>
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</table>

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<tr>
<th>07. If you fail to make an application in Form VAT-106, action will be taken as per rule.</th>
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</table>

Registering Authority

Office Seal

Signature and Seal"
34. In the said rules, for Form VAT-110, the following Form shall be substituted, namely:—

```
“FORM VAT-110

NOTICE OF SUSPENSION OF REGISTRATION CERTIFICATE

[ Refer sub-rule (2) of rule 32]

01. Office Address

02. TIN

SRIN

03. Name of the dealer…………………………………………………….
   Address………………………………………………………………...

04. You are found to have committed the following offence(s) as per records available in this office : (Please, mark “√” whichever is applicable in the appropriate box)

☐ failed to file return for the tax period____ or tax periods_____ within the time prescribed for the purpose; or

☐ knowingly furnished incomplete or incorrect information in the return furnished for the tax period or tax periods ______________; or

☐ failed to pay tax, interest and penalty due under the Act for the period or periods ______________; or

☐ failed to account for the Tax/Retail invoices issued, in the books of account as per details specified in the order; or

☐ furnished, accepted or held or caused to be produced a false way bill knowingly, the details of which are specified in the order; or

☐ you have no business at the declared place at _____________; or

☐ contravened the provisions of Section________ of the Act; or

☐ discontinued business without informing such discontinuation as per details specified in the order; or

☐ conducted business in such manner that there is reasonable apprehension of evasion of tax or attempt to evade tax and such apprehension is based on facts, the details of which are specified in the order.
```
05. Accordingly, your continuance as a registered dealer is prejudicial to the interest of revenue.

06. Your certificate of registration is, therefore, suspended under sub-section (1) of Section 30 of the Orissa Value Added Tax Act., 2004.

07. The suspension of your registration certificate shall take effect from the date of service of this notice.

08. Please note that you are not entitled to input tax credit from the date, the suspension takes effect to the date of order of the restoration of your registration certificate, if any.

09. Please also note that you are not entitled to issue any tax invoice against your sales during the period as mentioned in the preceding paragraph.

10. However, you are given an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations.

11. You are, therefore, directed to appear in person or through your authorised representative in the office of the undersigned at ______ A.M./P.M. on ________ and produce such evidence, record or document.

12. If you fail to appear or cause appearance on the date and time fixed and produce relevant evidence, records or documents, the order of suspension of the registration certificate shall be decided on merit.

Registering Authority

__________________Circle

Office Seal

Signature and Seal"

Place _____________

Date ______________
35. In the said rules, for Form VAT-111, the following Form shall be substituted, namely:—

"Form VAT-111"

SHOW CAUSE NOTICE FOR FAILURE TO BE REGISTERED
[Refer sub-rule (1) of rule]

01. OFFICE ADDRESS

D D - M M - Y Y Y Y

02. NAME AND ADDRESS OF THE DEALER

(Strike out whichever is not applicable)

03. You were intimated in this office letter no ______________ dt. ____/_____/______ that your gross turnover of sales has exceeded the taxable limit w.e.f. ____/____/______ and that you are required to be registered under sub-section(1) of Section 25 of the Act from this date.

Or

You, being a dealer, registered under section 7(1) of the Central Sales Tax Act, 1956 or you being a dealer liable to be registered under the said Act, effected sales inside the state, for which you are required to be registered under sub-section(1) of Section 25 of the Act w.e.f. ___/___/______, as intimated to you in this office letter no. _________ dt. ____/____/______.

04. Inspite of due service of the intimation as referred to above, you have failed to get yourself registered under the Act.

05. You are, therefore, directed to show cause before the undersigned on ___/___/______ at __________ A.M. / P.M. in his office at _____________________________, why penalty under sub-section(1) of Section 28 shall not be imposed for failure to be registered.

Registering Authority
____________________Circle

Office Seal

Signature and Seal”

Place __________________________

Date __________________________
In the said rules, for Form VAT-201, the following Form shall be substituted, namely:

```
FORM VAT-201

RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

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

PART-A

Original / Revised
If revised, date of filing of Original Return ____/____/____
Acknowledgement No. ______________________
Attach a note explaining the reason for revising the return

01. TIN

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
   PAN Mobile No.
   PHONE Email ID

In the boxes hereinafter provided do not leave any box blank unless you have marked “X” in box 04. If you have nothing to enter in a box, insert “NIL”.

04. If you have made no purchase as well as no sale, mark this box “X” □

05. Input tax credit carried forward from previous tax period
   (same as at serial No.55 of the previous return) Rs.
# PART-B

## Purchases and receipts during the period covered by this return.

### I. Within the State

*(Excluding capital goods and goods meant for sale by transfer of right to use)*

<table>
<thead>
<tr>
<th></th>
<th>Value excluding Tax (in Rs.) “A”</th>
<th>VAT (in Rs.) “B”</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>Purchase of goods exempt from tax</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Purchase of goods at 1% tax rate on tax invoice</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>(i) Purchase of goods at 4% tax rate excluding MRP goods on tax invoice.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii) Purchase of goods at 4% on MRP value on tax invoice.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii) Total (i) + (ii)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iv) Purchase value of MRP goods at actual purchase price</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>(i) Purchase of goods at 12.5% tax rate excluding MRP goods on tax invoice.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii) Purchase of MRP goods at 12.5% on MRP value on tax invoice.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii) Total (i) + (ii)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iv) Purchase value of MRP goods at actual purchase price</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Purchase of Schedule ‘C’ goods</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Any other receipts/purchases not specified above (Please specify)</td>
<td></td>
</tr>
</tbody>
</table>

### II. From outside the State

*(Excluding capital goods and goods meant for sale by transfer of right to use)*

<table>
<thead>
<tr>
<th></th>
<th>Value (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>Purchase of goods in the course of inter-state trade</td>
</tr>
<tr>
<td>13.</td>
<td>Purchase of goods in the course of import into India</td>
</tr>
<tr>
<td>14.</td>
<td>Receipt of goods other than by way of purchases by stock transfer.</td>
</tr>
<tr>
<td>15.</td>
<td>Receipt of goods other than by way of purchases as consignment agent.</td>
</tr>
<tr>
<td>16.</td>
<td>Total value of goods purchased / received during the period covered by this return. (Add value in column-A at Sl. No. 6 + 7 + 8(i) + 8(iv) + 9(i) + 9(iv) and from 10 to 15)</td>
</tr>
</tbody>
</table>

### III. Capital goods and goods meant for sale by way of transfer of right to use.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

### IV. From outside the state

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

### Total value of goods purchased / received including capital goods and goods meant for sale by way of transfer of right to use

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>

### 20. Total amount of Input tax [05+07(B)+08(iii)(B)+09(iii)(B)]

### Less

- (i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales *(Box 4(6) of Annexure I)*
- Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20 *(as at serial 5 of Annexure II or sl. No. 8 of Annexure-II-A)*
- Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20 *(total of column 7(e) of the table in Annexure VI or column 9(v) of Annexure VI-A whichever is applicable)*
- ITC to be reversed for other reasons *(as per column 8-D of Annexure -VII)*
- VAT paid on goods for use in mining, generation of electricity including captive power plant.
- VAT paid on goods which are not input

### Total reduction of ITC [21(i) + (ii) + (iii) + (iv) + (v) + (vi)]

### Net Input Tax (20–22)
24. **Decrease of ITC** due to receipt of credit note
   [Strike out which is not applicable] [box (4)(v) of Table-II of Annexure-V]

25. **Increase of ITC** due to receipt of debit note [box (6)(v) of Table-II of Annexure-V]

26.* Creditable amount of input tax in respect of purchase of capital goods
   (refer sub rule (2) of rule 11. [box 9 of Annexure-III)

27.** Creditable amount of input tax in respect of goods, the right to use of which has been transferred [box 5 of Annexure III-A] (see rule-13)

28. Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN.
   (Refer to Form VAT 608-A issued)

29. **Total creditable Input Tax** [(23-24)+25+26+27+28]

---

**PART-C**

Sales/ despatch/purchase subject to levy of tax under section 12, during the period covered by this return (OUTPUT)
(Works Contractors to workout TTO in Annexure – IV and show the break up TTO against Sl. 33 and 35 and total TTO at serial No.41)

<table>
<thead>
<tr>
<th>Value excluding Tax “A”</th>
<th>VAT Due “B”</th>
</tr>
</thead>
</table>

30. Sales subject to zero-rate
    (i) Sales in the course of export out of India
    (ii) Sales in the course of import into India
    (iii) Sales in the course of inter-state trade or commerce
    (iv) Sale to a dealer under SEZ / STP / EHTP (See explanation to section 18)
    (v) Sale to a EOU (See explanation to section 18)
    (vi) **Total [(i)+(ii)+(iii)+(iv)+(v)]**

31. Despatch of goods to outside the state otherwise than by way of sale - by way of Branch transfer / Consignment sales.

32. Sale of goods exempt from tax

33. (i) Sales at 1% tax rate
    (ii) Sales at 4% tax rate (excluding sale of goods on which tax payable on MRP)
    (iii) Sales at 12.5% tax rate (excluding sale of goods on which tax payable on MRP)
    (iv) **Sale of goods (excluding goods in Schedule C) at such other rate under section 17-A.**
    (v) **Total**

34. **Sub total** [32+33(v)]

35. Purchase/receipt of goods subject to tax on purchase price under section 12.

36. Sale of Schedule “C” goods (other than 1st point)

37. Sale of goods on which tax has been paid on maximum retail price (actual sale value) (i) at 4% tax rate.
    (ii) at 12.5% tax rate
    (iii) **Total**

---

* In case there is purchase of capital goods from within the State please furnish information in Annexure-III

** In case, there is a transfer of right to use of 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-A.
38. Sale of goods on MRP (value as per MRP)
   (i) at 4% tax rate
   (ii) at 12.5% tax rate
   (iii) Total

39. Sale of goods in Schedule “C”
   (i) at 20% tax rate
   (ii) At such other rate as prescribed under section 17-A.
   (iii) Total

40. Total value of sale and despatch
   [Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) + 36(A) + 37(iii)(A)]

41. Taxable Turnover (TTO)
   [Sl. No. 33(v)(A)+35(A)+38(iii)(A)+39(iii)(A)]

42. (i) Total output Tax
   [Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39(iii)(B)]

43. Decrease of output tax due to issue of credit note
   [As at Box 4(v) of Table-IV of Annexure-V]

44. Increase of output tax due to issue of debit note
   [As at Box 6(v) of Table-IV of Annexure-V]

45. Output tax after adjustment of credit note and debit note
   (42 – 43 + 44)

46. Net tax payable (45 - 29) (if 45 > 29)

47. Interest payable u/s 34

48. Total tax and interest (46+47)

49. Excess Amount of Input Tax credit (29 - 45) (if 29 > 45)

50. ITC adjusted against CST payable during the tax period
    (put the amount of CST payable in the box)

51. Balance ITC after adjustment of CST (49-50)

Refund claim under Rule 65 and Rule 66

52. Amount of refund claimed (i) as per Rule 65
    (ii) as per Rule 66
    (iii) Total [(i)+(ii)]

53. Balance ITC after refund claim [51-52(iii)]

54. Amount disallowed from the refund claim but allowed to be
    credited to ITC as per refund sanction order, if any.
    (refund sanction order, if any, passed during the tax period
    to allow such ITC) (order copy to be enclosed)

55. Total ITC to be carried forward (53+54)

N.B : If you have declared sale in Box 30(i)(A), 30(iv)(A) and 30(v)(A) you can claim refund of excess ITC related to export and such other sales as referred to above and carry forward the balance ITC.
56. Details of Tax deposited

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Treasury, where tax deposited or Bank on which DD/Banker’s cheque issued / T.D.S / check gate payment</th>
<th>Treasury Challan No. / e-challan / D.D / Banker’s Cheque / MR No.</th>
<th>Type of Instrument</th>
<th>Name of the issuing Bank / office</th>
<th>No.</th>
<th>Date</th>
<th>Amount</th>
<th>P.C.R. No.</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td></td>
<td></td>
<td>(c)</td>
<td>(d)</td>
<td>(e)</td>
<td>(f)</td>
<td>(g)</td>
<td>(h)</td>
<td>(i)</td>
</tr>
<tr>
<td>(i)</td>
<td>Excess payment, if any carried forward from the previous tax period</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Particulars of payment

<table>
<thead>
<tr>
<th>Particulars of payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>(ii) Self deposit or by Bank Draft</td>
</tr>
<tr>
<td>(iii) TDS -</td>
</tr>
<tr>
<td>(iv) Payment made at the check gate or any other payment against money receipt</td>
</tr>
</tbody>
</table>

| (v) Total payment [(i) + (ii) + (iii) + (iv)] |
| (vi) Balance payable [48 - 56(v)] if 48 > 56(v) |
| (vii) Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column 56(i)(g)] [56(v)(g) – 48, if 48 < 56(v)] |

57. Information on use of invoices for the tax period

#### SALE ON RETAIL INVOICE

<table>
<thead>
<tr>
<th>Month</th>
<th>Retail invoice issued</th>
<th>Total value of Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>From Sl. No.</td>
<td>To Sl. No.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

List showing sale of goods to registered dealers on tax invoice (attach separate sheet, if necessary)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tax Invoice No.</th>
<th>Date</th>
<th>TIN of the purchasing dealer</th>
<th>Goods with description</th>
<th>Value of goods (in Rs.)</th>
<th>Vat paid (in Rs.)</th>
<th>Total (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

List showing purchase of goods from registered dealers within the state on tax invoice (attach separate sheet, if necessary)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tax Invoice No.</th>
<th>Date</th>
<th>TIN of the selling dealer</th>
<th>Goods with description</th>
<th>Value of goods (in Rs.)</th>
<th>VAT paid (in Rs.)</th>
<th>Total (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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      Date of declaration  ____/____/______
(with designation)

Seal

Please note the following :

(1) This return along with payment must be presented on or before the 21st 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) In case of e-payment please enclose a copy of e-challan
(4) 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

FOR OFFICIAL USE ONLY

Period covered under the return
Date of receipt of the return
Amount of Tax paid along with return
Mode of payment

Signature with designation
of the receiving officer
Seal
ANNEXURE-I

(In case of despatch of goods to outside the state otherwise than by way of sales, Branch transfer / Consignment sales)

01. Despatch value of stock transfer (as at sl.31 of the return)  Rs.

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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Rate of tax on inputs purchased</th>
<th>Purchase value of input used excluding VAT (in Rs.)</th>
<th>VAT paid on purchase of inputs on stock transferred (in Rs.)</th>
<th>Creditable input tax (in Rs.)</th>
<th>Non-creditable input tax (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Purchase at 1% tax rate</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Purchase at 4% tax rate</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchase at 12.5% tax rate</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date:  Signature

Seal

N.B:
(1) Dealer to calculate purchase value of inputs as well as VAT paid basing on the corresponding inputs used in the stock transferred to outside the state.
(2) The creditable amount of input tax will be \((12.5\% - 4\% = 8.5\%)\) of the value of inputs purchased at 12.5% tax rate.
ANNEXURE-II

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See sub rule (3) of Rule 11]

Table-I

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Rate of Tax</th>
<th>Value (in Rs.)</th>
<th>Tax (CST) (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>i</td>
<td>Sale of goods @ 1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii</td>
<td>Sale of goods @ 2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii</td>
<td>Sale of goods @ 4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv</td>
<td>Sale of goods @ 12.5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>v</td>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

02. Total CST payable as at column v(c) in the Table-I

03. Tax group wise proportionate purchase value of goods sold in course of interstate trade or commerce/goods purchased* which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Rate of Tax</th>
<th>Value (in Rs.)</th>
<th>VAT (ITC) (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>i</td>
<td>Purchase of goods @ 1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii</td>
<td>Purchase of goods @ 4%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii</td>
<td>Purchase of goods @ 12.5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv</td>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

04. Total Input Tax Credit at iv(c) in the Table-II

05. ITC to be reduced

[04 – 02]

[This may be taken to Sl. No.21(ii) of Part-B]

Date ____/____/____

Signature

Seal

* Manufacturer will calculate the proportionate inputs (goods) used in the manufacturing of goods sold in interstate trade and calculate the purchase value of those inputs (goods) as well as the input tax.
ANNEXURE-II-A

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See clause (e) of sub rule (3) of Rule 11]

[To be furnished once only while filing the return for the tax period in which OVAT (Amendment) Rules 2009 comes into force]

<table>
<thead>
<tr>
<th></th>
<th>D D - M M - Y Y Y Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>From</td>
<td>0 1 - 0 6 - 2 0 0 8</td>
</tr>
<tr>
<td>To</td>
<td>- - - - - - -</td>
</tr>
</tbody>
</table>

Table-I

<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Rate of Tax (a)</th>
<th>Value (in Rs.) (b)</th>
<th>Tax (CST) (in Rs.) (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

02. Particulars of interstate sale

03. Total CST payable as at iv(c) in the Table-I

04. Tax group wise proportionate purchase* value goods sold in course of interstate trade or commerce/goods purchased which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II

<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Rate of Tax (a)</th>
<th>Value (in Rs.) (b)</th>
<th>VAT (ITC) (in Rs.) (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

05. Total Input Tax Credit as at iv(c) in the Table-II

06. Non creditable input-tax to be reduced

[05 – 03]

07. ITC already reduced while filing returns for the aforesaid period

08. Balance to be reduced [to be taken to Sl. No. 21(ii)]

Date ____/____/____

Signature

Seal

N.B : * in case of dealers who have already reduced ITC on account of CST payable less than the corresponding ITC, shall deduct the amount already reduced at column 07 and the balance if any at column 8 to be reduced in the present return.
Annexure- III

(For claim of input tax credit on capital goods)

Table-I

Particulars of purchase of capital goods

| Purchase of Capital goods (within the state) Tax rate wise (in Rs) | Purchase price of Capital goods excluding VAT “A” | VAT Paid “B” |
|---------------------------------------------------------------|------------------------------------------------||-------------|
| 01. 4% tax rate                                               |                                                |             |
| 02. 12.5% tax rate                                            |                                                |             |
| 03. Total                                                    |                                                |             |

Table-II

Particulars of purchase of capital goods not eligible for input tax as per Schedule-D

| Purchase of Capital goods (within the state) Tax rate wise (in Rs) | Purchase price of Capital goods excluding VAT “A” | VAT Paid “B” |
|-------------------------------------------------------------------|------------------------------------------------||-------------|
| 04. 4% tax rate                                                  |                                                |             |
| 05. 12.5% tax rate                                               |                                                |             |
| 06. Total                                                        |                                                |             |

07. Total creditable input tax

\[03 \text{ (B)} - 06 \text{ (B)}\]

08. Input Tax Credit on Capital goods brought forward from previous tax period.

09. Total Creditable Input Tax

\[\text{Box 07 + Box 8}\]

Date _____/_______/______________     Signature

Seal

* The unadjusted balance ITC as per the provisions existing before amendment of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.
ANNEXURE III-A

(Calculation of creditable input tax on goods purchased for sale by way of transfer of right to use for the tax period for which the return is filed)

[see Rule-13]

01. Name and address of the Dealer (s) / Institution (s) to whom the right to use has been transferred and the material conditions of transfer.

Table-I

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name &amp; Address with TIN</th>
<th>Agreement No. &amp; date</th>
<th>Period for which transferred</th>
<th>Consideration value (in Rs.)</th>
<th>Consideration value for the tax period (in Rs.)</th>
<th>Output tax due for the tax period (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

02. Purchase price, of goods, the right to use of which is transferred and VAT paid thereon,

Table-II

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Rate of tax</th>
<th>Purchase price excluding VAT (in Rs.) “A”</th>
<th>VAT Paid (in Rs.) “B”</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td>Goods at 4% tax rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td>Goods at 12.5% tax rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td>Total (Creditable Input Tax)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

03. Creditable Input Tax [Box (iii) (B)] in the Table-II

04.* Add unadjusted balance of input tax, if any from earlier tax period(s).

05. Total Creditable Input Tax

Date ______/______/__________

Signature

Seal

* The unadjusted balance ITC as per the provisions existing before amendment of sub-rule(2) of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.
# ANNEXURE-IV

Taxable turnover of Works Contractor

(See Rule 6)

<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Nature of works as per Appendix to the Rule</th>
<th>Gross Payment Received</th>
<th>Deductions</th>
<th>TTO*</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>(d)</td>
<td>(e)</td>
<td>(f)</td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
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<td></td>
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<tr>
<td>3.</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>10.</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>12.</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>13.</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>14.</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date _____/_____/______________    Signature

Seal

* The total at 17(f) be taken to Sl. No.41 of Part-C of the return and the tax groupwise break up to be taken to the respective row of Sl. No. 33.
ANNEXURE V

Adjustment to ITC and output tax arising from issue and receipt of credit notes and debit notes.

TABLE-I

01. Details of credit note / debit note received

<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Credit note number and date</th>
<th>Value (in Rs.)</th>
<th>Tax component (in Rs.)</th>
<th>Debit note number and date (in Rs.)</th>
<th>Value (in Rs.)</th>
<th>Tax component (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TABLE-II

02. Effects of credit note / debit note received on the ITC

<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Rate of tax</th>
<th>Total value of credit note received (in Rs.)</th>
<th>Total tax effect of credit notes received (in Rs.)</th>
<th>Total value of debit note received (in Rs.)</th>
<th>Total tax effect of Debit notes received (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td>1%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td>4%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td>12.5%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv.</td>
<td>20%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v.</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### TABLE-III

03. Details of credit note / debit note issued

<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Credit note number and date (in Rs.)</th>
<th>Value (in Rs.)</th>
<th>Tax component (in Rs.)</th>
<th>Debit note number and date (in Rs.)</th>
<th>Value (in Rs.)</th>
<th>Tax component (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### TABLE-IV

04. Effects of credit note / debit note issued on output tax

<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Rate of tax</th>
<th>Total value of credit note issued (in Rs.)</th>
<th>Total tax effect of credit notes issued (in Rs.)</th>
<th>Total value of debit notes issued (in Rs.)</th>
<th>Total tax effect of Debit notes issued (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
<tr>
<td>i.</td>
<td>1%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td>4%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td>12.5%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv.</td>
<td>20%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v.</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date ______/______/______________    Signature

Seal

* Input tax required to be decreased or increased as a result of receipt of credit note and debit note as worked out at box 4(v) or 6(v) in Table-II shall be taken to Part-B of the return for adjustment at Sl. No. 24 and/or 25.

** Output tax required to be decreased or increased as a result of issue of credit note and debit note as worked out at column 4(v) or 6(v) in Table-IV shall be taken to Part-C of the return for adjustment at Sl. No. 43 and/or 44.
ANNEXURE-VI

Reduction of ITC where sale price is less than purchase price

[Sub rule (5) and (6) of rule 14]

To be furnished by the dealers who sell goods at a price less than the purchase price.

01. Details of input tax and output tax

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Name of the goods</th>
<th>Purchase Value excluding tax</th>
<th>Tax paid on purchase</th>
<th>Sale Value excluding tax</th>
<th>Tax on sale</th>
<th>Excess input tax over output tax {(4)-(6)}*</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
<tr>
<td>(a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date:__/__/____ Signature

Seal

* Total of column 7(e) is equal to (4)(e) – (6)(e)
## ANNEXURE-VI-A

**Reduction of ITC where sale price is less than purchase price**

To be furnished by the dealers who sell goods at a price less than the purchase price.

*To be furnished once only in the return filed for the tax period in which OVAT (Amendment) Rules 2009 comes into force*

*Attach separate sheet if necessary*

### 01. Period for which the aforesaid information is furnished.

<table>
<thead>
<tr>
<th>From</th>
<th>D</th>
<th>M</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>01</td>
<td>06</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>8</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 02. Details of input tax and output tax

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Name of the goods</th>
<th>Purchase Value excluding tax</th>
<th>Tax paid on purchase</th>
<th>Sale Value excluding tax</th>
<th>Tax on sale</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
<tr>
<td>i.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>v.</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess input tax over output tax</th>
<th>Deduct tax already reversed</th>
<th>Balanced to be reversed</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>(7)*</td>
<td>(8)</td>
<td>(9)**</td>
<td>(10)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Date: __/__/____  
Signature

Seal

* Total of 7(v) = 4(v) – 6(v)

** Total of 9(v) = 7(v) – 8(v) [to be taken to Sl. No. 21(iii)]
## ANNEXURE-VII
(Reversal of ITC already availed in respect of purchase of goods for violation of purchase condition subsequently)

### Conditions for reversal of ITC and amount to be reversed

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Conditions / Situations</th>
<th>Value of goods purchased (in Rs.) *</th>
<th>VAT paid (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Goods purchased for any of the purpose specified under sub-section (3) of Section 20 of the Act but are subsequently used otherwise.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Goods purchased are lost due to theft, damage or for any other reason</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Goods purchased but remained unsold at the time of closure of business</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Goods purchased but remain unutilized or unsold on the date on which the exercise of option for composition of tax under this Act, is allowed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Goods purchased but remain unutilized or unsold on the date on which the liability of the dealer to pay tax under section 11 is changed to section 16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Goods purchased are utilized in manufacture of goods exempted from tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Goods purchased are exempted from levy of tax subsequently**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date ____/____/____

Signature

Seal

* For furnishing information under column C, the dealer is to calculate the value of inputs of the corresponding items from the relevant tax invoice on which the goods were purchased.

** The total at 8(D) will be taken to Sl. No. 21(iv) of Part-B.
In the said rules, after Form VAT-201, the following Form shall be inserted, namely:

```
“FORM VAT-201-A

ANNUAL RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (6A) of rule 34]

PART-A

Original / Revised
If revised Date of filing of Original Return ___/___/___
Acknowledgement No. ______________________
Attach a note explaining the reason for revising the return

01. TIN ________________

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

   PAN ____________________ Mobile No. ____________________

   PHONE ____________________ Email ID ____________________

In the boxes herein after provided do not leave any box blank unless you have marked “X” in box 04. If you have nothing to enter in a box, insert “NIL”.

04. If you have made no purchase as well as no sale, mark this box “X”

05. Input tax credit at the beginning of the year
   (same as at serial No. 55 of the return filed for M.E / Q.E on 31.3…….) Rs. ____________________
### PART-B

**Purchases and receipts during the year covered by this return**

<table>
<thead>
<tr>
<th></th>
<th>Value excluding Tax (in Rs.) “A”</th>
<th>VAT (in Rs.) “B”</th>
</tr>
</thead>
</table>

#### I. Within the State
**(Excluding capital goods & goods meant for sale by transfer of right to use)**

6. Purchase of goods exempt from tax
7. Purchase of goods at 1% tax rate on tax invoice
8. (i) Purchase of goods at 4% tax rate excluding MRP goods on tax invoice
   (ii) Purchase of goods at 4% on MRP value on tax invoice
   (iii) Total (i) + (ii)
   (iv) Purchase value of MRP goods at actual purchase price
9. (i) Purchase of goods at 12.5% tax rate excluding MRP goods on tax invoice
   (ii) Purchase of MRP goods at 12.5% on MRP value on tax invoice
   (iii) Total (i) + (ii)
   (iv) Purchase value of MRP goods at actual purchase price
10. Purchase of Schedule ‘C’ goods
11. Any other receipts/purchases not specified above (Please specify)

#### II. From outside the State
**(Excluding capital goods and goods meant for sale by transfer of right to use)**

12. Purchase of goods in the course of inter state trade.
13. Purchase of goods in the course of Import into India
14. Receipt of goods other than by way of purchases by stock transfer
15. Receipt of goods other than by way of purchases as consignment agent
16. **Total value of goods purchased / received during the period covered by this return. (Add value in column-A at Sl. No. 6 + 7 + 8(i) + 8(iv) + 9(i) + 9(iv) and from 10 to 15)**

**Capital goods and goods meant for sale by way of transfer of right to use**

#### III. Within the State

17. (i) Purchase / receipt value of capital goods
   (ii) Purchase / receipt value of goods for sale by transfer of right to use

#### IV. From outside the State

18. (i) Purchase / receipt value of capital goods
   (ii) Purchase / receipt value of goods for sale by transfer of right to use
19. **Total value of goods purchased / received including capital goods and goods meant for sale by way of transfer of right to use (16+17(i)+17(ii)+18(i)+18(ii))**

20. **Total amount of Input tax [05+07(B)+08(iii)(B)+09(iii)(B)]**

21. **Less**
   (i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales
   (ii) Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20
   (iii) Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20
   (iv) ITC to be reversed for other reasons
   (v) VAT paid on goods for use in mining, generation of electricity including captive power plant.
   (vi) VAT paid on goods which are not input

22. **Total reduction of ITC (21(i) + (ii) + (iii) + (iv) + (v) + (vi))**

23. Net Input Tax (20-22)
24. **Decrease of ITC** due to receipt of credit note
25. **Increase of ITC** due to receipt of debit note
26.* Creditable amount of input tax in respect of purchase of capital goods
27.** Creditable amount of input tax in respect of goods, the right to use of which has been transferred
28. Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN

29. **Total creditable Input Tax** [(23-24)+25+26+27+28]

**PART-C**

Sales/ despatch/purchase subject to levy of tax under section 12, during the year covered by this return (OUTPUT)

(Works Contractors to workout TTO at Annexure-B and show the break up TTO against Sl. 33 and 35 and total TTO at serial No.41.)

<table>
<thead>
<tr>
<th>Value excluding Tax “A”</th>
<th>VAT Due “B”</th>
</tr>
</thead>
</table>

30. **Sales subject to zero-rate**
   - (i) Sales in the course of export out of India
   - (ii) Sales in the course of import into India
   - (iii) Sales in the course of inter state trade or commerce
   - (iv) Sale to a dealer under SEZ / STP / EHTP (See explanation to Section 18)
   - (v) Sale to a EOU (See explanation to section 18)
   - (vi) **Total** [(i)+(ii)+(iii)+(iv)+(v)]

31. Despatch of goods to outside the state otherwise than by way of sale - by way of Branch transfer / Consignment sales

32. **Sale of goods exempt from tax**

33. **(i) Sales at 1% tax rate**
   - (ii) Sales at 4% tax rate
     (excluding sale of goods on which tax payable on MRP)
   - (iii) Sales at 12.5% tax rate
     (excluding sale of goods on which tax payable on MRP)
   - (iv) Sale of goods (excluding goods in Schedule C) at such other rate under section 17-A.
   - (v) **Total**

34. **Sub total** [32+33(v)]

35. Purchase/receipt of goods subject to tax on purchase price under section 12.

36. **Sale of Schedule “C” goods (other than 1st point)**

37. **Sale of goods on which tax has been paid on maximum retail price (actual sale value)**
   - (i) at 4% tax rate
   - (ii) at 12.5% tax rate
   - (iii) **Total**
### Sale of goods on MRP (value as per MRP)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) at 4% tax rate</td>
<td></td>
</tr>
<tr>
<td>(ii) at 12.5% tax rate</td>
<td></td>
</tr>
<tr>
<td>(iii) <strong>Total</strong></td>
<td></td>
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</tbody>
</table>

### Sale of goods in Schedule “C”

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) at 20% tax rate</td>
<td></td>
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<tr>
<td>(ii) At such other rate as prescribed under section 17-A.</td>
<td></td>
</tr>
<tr>
<td>(iii) <strong>Total</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Total value of sale and despatch

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) + 36(A) + 37(iii)(A)]</td>
<td></td>
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</table>

### Taxable Turnover (TTO)

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
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<tbody>
<tr>
<td>[Sl. No. 33(v)(A)+35(A)+38(iii)(A)+39(iii)(A)]</td>
<td></td>
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</tbody>
</table>

### Total output Tax

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39(iii)(B)]</td>
<td></td>
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</table>

### Decrease of output tax due to issue of credit note during the year

### Increase of output tax due to issue of debit note during the year

### Output tax after adjustment of credit note and debit note during the year

(42 – 43 +44)

### Adjustment of input tax

### Total creditable ITC for the year (as at Sl. No.29)

### Less

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) amount adjusted towards CST (Sl. No.50 of VAT 201)</td>
<td></td>
</tr>
<tr>
<td>(ii) amount of refund claim (Sl. No.52 of VAT 201)</td>
<td></td>
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<tr>
<td>(iii) amount adjusted towards VAT</td>
<td></td>
</tr>
<tr>
<td>(iv) <strong>Total</strong> [(i)+(ii)+(iii)]</td>
<td></td>
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</tbody>
</table>

### Balance ITC available [46 – 47(iv)]

### Add ITC written back during the year out of disallowed refund (as at sl. No.54 of VAT 201)

### ITC carried forward to next year (should be equal to the amount at sl. No.55 of the return for M.E. / Q.E. 31.03…….) (48+49)

### Net tax payable for the year [45 – 47(iii)]

### Total tax paid during the year (give details in Annexure-A)

### Balance payable (51-52)

### 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 _____/_____/_______
## ANNEXURE-A

<table>
<thead>
<tr>
<th>For the month / quarter (1)</th>
<th>Self Deposit (BD / TC / EC) (A)</th>
<th>No. (2)</th>
<th>Dt. (3)</th>
<th>Amount (4)</th>
<th>Money receipt (Tax paid at check gate / collected by Authorities) (C)</th>
<th>MR No. (5)</th>
<th>Dt. (6)</th>
<th>Amount (7)</th>
<th>TDS (BD / TC / EC) (D)</th>
<th>No. (8)</th>
<th>Dt. (9)</th>
<th>Amount (10)</th>
<th>Total tax (Rs.) (E)</th>
<th>(4+7+10)</th>
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**BD** - Bank Draft  
**TC** - Treasury Challan  
**EC** – Challan generated after e-payment  
**MR** - Money receipt

Date:………………...    Signature

Seal
## ANNEXURE-B

Annual Taxable turnover of Works Contractor

<table>
<thead>
<tr>
<th>TIN</th>
<th>D D</th>
<th>M M</th>
<th>Y Y</th>
<th>Y Y</th>
<th>Y Y</th>
<th>Period From</th>
<th>D D</th>
<th>M M</th>
<th>Y Y</th>
<th>Y Y</th>
<th>Y Y</th>
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<table>
<thead>
<tr>
<th>SL. No.</th>
<th>Nature of works as per Appendix to the Rule with Name of Deducting Authority</th>
<th>Gross Payment Received</th>
<th>Deductions</th>
<th>TTO*</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>On account of labour and service charge</td>
<td>Others</td>
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</table>

| Total   |                                                 |                        |            |      |        |

Date _____/_____/______________  Signature

Seal

* The total at 17(f) be taken to Sl. No.41 of Part-C of the return and the tax groupwise break up to be taken to the respective row of Sl. No. 33.
38. In the said rules, for Form VAT-204, the following Form shall be substituted, namely:—

“FORM VAT-204

NOTICE TO UNREGISTERED DEALERS TO FILE RETURN
(VAT / TURNOVER TAX)
[Refer sub-rule (1) of rule 36]

01. Office address

D D M M Y Y Y Y

02. Name and address of the dealer

I have reason to believe on the basis of records available in this office that your turnover of sales or the turnover of purchases, as the case may be, is likely to exceed/ has exceeded the taxable limit by ________________.

Now, you have a statutory obligation to get yourself registered under the Orissa Value Added Tax Act, 2004, and file return as provided in the said Act and rules made there under.

You are, therefore, directed to file return in Form VAT-204-A enclosed.

Please note that your returns should cover the following tax periods commencing from the date ________________.

(i) ________________ to ________________
(ii) ________________ to ________________
(iii) ________________ to ________________

You must complete the return forms for the above mentioned tax period(s) or part thereof and submit the same to this office within fourteen days of the receipt of this notice.

If you consider that you have no obligation to file return, you should respond to this office in writing specifying therein the reasons for which you consider that you are not required to be registered and file return.

Assessing Authority

Office Seal

Signature and Seal”

Place ________________
Date ________________
39. In the said rules, for Form VAT-205, the following Form shall be substituted, namely:

```
FORM VAT-205
```

SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN AND MAKE PAYMENT OF TAX, INTEREST DUE AS PER THE RETURN

[See clause(a) of Sub-rule (1) of rule 39]

01. Office address


02. TIN


03. Name and address of the dealer


Indicate mark which ever is applicable

04. This office records reveal that you have failed to

(i) pay the amount of tax due relating to the return for the tax period ________ to ________, or revised return for the Tax period ________ to ________ : or

(ii) deposit the tax due in the return / revised return for the tax period ________ to ________ on or before the due date and the period of delay is ___ months and ___days: or

(iii) file the return for the tax period ____to ____ : or

(iv) file the return for the tax period ____to ____ within the due date i.e._______ and the period of delay is ___days.

05. You are now directed to show cause as to why interest under sub-section(1) and/or penalty as provided under sub-section(2) and/or sub-section(3) of Section 34 of the Orissa Value Added Tax Act, 2004, shall not be levied on you for such default.

06. Your explanation must reach this office within **fourteen days** from the date of service of this notice, failing which interest and/or penalty as provided under the Act shall be imposed without any further reference to you.

Assessing Authority

```
Office Seal
Signatures and Seal
```

Place ______________________
Date ____________________
Despite issue and service of notice of show cause notice issued vide letter no……….. dt…………. in Form VAT 205, you have failed to submit any explanation / submitted explanation which is not satisfactory for the following reasons:

1.

2.

3.

4.

Therefore interest / penalty is imposed as under.

04. (a) The tax due on the return furnished for the tax period (s) from ________ to ________ is Rs.________ which was not paid / paid on date ________ against due date (s) of ________. You have failed to show cause / shown cause which is not found to be satisfactory for which interest is levied as provided under sub-section (1) of Section 34 of the Act as under:

(i) amount the tax due __________
(ii) due date of payment __________
(iii) date of payment __________
(iv) period of delay ________ months ________days
(v) interest @ 1% on Rs________ for ________months ________days is Rs________ and;
(b) in addition to interest, penalty under sub-section(2) and/or under sub-section (3) of Section 34 is levied as calculated under:
   (i) amount of tax payable ________
   (ii) due date of payment ________
   (iii) actual date of payment_______
   (iv) period of delay_________ months and _______ days
   (v) amount of interest payable__________
   (vi) total amount of tax and interest payable _________
   (vii) penalty @2% on Rs__________ is Rs ________

(c) (i) due date of filing return ________
   (ii) date of filing return / date of order
   (iii) period of delay _______days
   (iv) penalty @ Rs 100 per day for _____ days
   (v) subject to a maximum of Rs 10,000/- Rs__________

(d) total interest and penalty interest under section 34(1) Rs_______
   Penalty under section 34(2) Rs_______
   Penalty under section 34(3) Rs_______
   Total __________

This amount of Rs.___________ (Rupees ____________) towards interest and penalty shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the undersigned within seven days of the date of payment.

Assessing Authority

Office Seal      Signature and Seal”

Place ______________
Date ______________
41. In the said rules, for Form VAT-207, the following Form shall be substituted, namely:—

```
FORM VAT- 207

SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN BY AN UNREGISTERED DEALER / FURNISH PROOF OF PAYMENT OF TAX ADMITTED IN RETURN FURNISHED.

[See sub-rule(2) of rule 36]
```

<table>
<thead>
<tr>
<th>01. Office address</th>
<th>D</th>
<th>D</th>
<th>M</th>
<th>M</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
</tr>
</thead>
</table>

| 02. Name and address of the dealer | |

(Please strikeout whichever is not applicable)

03. Being an unregistered dealer, you were directed in Form VAT-204 to file return in Form VAT-204-A for the tax period(s) commencing from ______________ to ______________, which you have failed to furnish within the due date.

Or

Having furnished the return in Form VAT-204-A for the tax period commencing from ____________ to ____________ on dt. ____________, you have failed to furnish proof of payment of the tax as admitted in such return within the due date.

04. You are now directed to show cause why penalty as provided under sub section (3) of Section 34 of the Orissa Value Added Tax Act, 2004, shall not be imposed on you for such default.

05. Your explanation must reach this office within fourteen days of the receipt of the date of service of this notice, failing which, penalty as provided under the said Act, shall be imposed without any further reference to you.

Assessing Authority

Office Seal

Signature and Seal”

Place ______________

Date ______________
42. In the said rules, for Form VAT-208, the following Form shall be substituted, namely:—

```
FORM VAT- 208

ORDER IMPOSING PENALTY UNDER SUB-SECTION (3) OF SECTION 34 IN CASE OF UNREGISTERED DEALER
[See sub-rule(3) of rule 36]

01. Office address

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<tr>
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</table>

02. Name and address of the dealer


(Please strikeout whichever is not applicable).

03. Despite issue and service of notice in VAT Form 207, the return for the tax period(s) commencing from _________________ to __________ due on ______________ was not received in this office until dt.______________.

Or

The proof of payment of tax in full or part in accordance with return in respect of the tax period(s) commencing from _______ to ___________ was not produced until dt._______________, and you failed to adduce satisfactory cause / no cause for such failure to file return / producing proof of payment of the tax admitted to be payable in the return filed. Penalty is therefore levied under sub section (3) of Section 34 of the Act as calculated hereunder.

04. Calculation of penalty

(i) Due date of filing return as per notice dt.______________

(ii) Date of assessment / date of filing return dt.______________

(iii) Period of delay _____________ days

(iv) (Strikeout whichever is not applicable)

Penalty due @ Rs.100/- for each day of default determined at Rs. ____________ (Rupees.__________________________________), or

Penalty of Rs.10,000/- (Rupees Ten Thousand)

Penalty of Rs.______________ is imposed under sub-section (3) of Section 34 which shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the undersigned within seven days of the date of payment.

Assessing Authority

Office Seal                  Signature and Seal"

Place ______________

Date ______________
```
43. In the said rules, for Form VAT-209, the following Form shall be substituted, namely:—

```
“FORM VAT-209

NOTICE FOR LESS PAYMENT OF TAX
[Refer Sub-rule (2) of rule 40]

01. Office address

02. TIN

03. Name and address of the dealer

04. You are found to have filed the return for the tax period from _________ to _________ on dt.______________.

05. Scrutiny of the return for the aforesaid tax period reveals the following:—
   (a) You have admitted net tax payable of Rs._______________
       (Rupees__________________________)
   (b) As against the above, you have paid Rs.___________
       (Rupees__________________________)
   (c) The balance amount of Rs._______________
       (Rupees__________________________) has not been paid.

06. You are therefore, directed to pay the balance amount of Rs.______________
    (Rupees__________________________) as in col.5 (c), by dt.______________and
    furnish proof of payment thereof.

Assessing Authority

Office Seal

Signature and Seal”

Place __________________
Date ______/_____/________
44. In the said rules, for Form VAT-301, the following Form shall be substituted, namely:

```
FORM VAT-301
```

**NOTICE FOR AUDIT VISIT**
[Refer Sub-rule (2) of rule 44]

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>01. Office address</td>
<td>D</td>
<td>D</td>
<td>M</td>
<td>M</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>02</td>
<td>TIN/SRIN</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>03. Name and address of the dealer</td>
<td></td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>04. To,</td>
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<td>Sri</td>
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<tr>
<td>Status</td>
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<tr>
<td>Business</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Phone No.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reference

Please take note that the officers from the Audit Unit of ____________ Circle/Range will visit your place of business/godown to conduct tax audit on dt.___________ at _____ A.M./P.M. You are, therefore, instructed to keep all your books of account including registers and records relating or incidental to your business and produce the same to the audit team, as and when required.

You are further instructed to render all assistance to the audit team, as may be required for conduct of audit including allowing them to inspect your additional place(s) of business, branch or godown, take physical stock of goods at hand and allowing access to the electronic records maintained in respect of the business, if any.

**Office seal**
Place ____________
Date ____________

**Head of Audit Team,**

Signature and Designation”
45. In the said rules, for Form VAT-302, the following Form shall be substituted, namely:

```
FORM VAT-302

NOTICE FOR PRODUCTION OF DOCUMENTS
[Refer sub-rule (2) of rule 45]
```

01. Office address

```
D D M M Y Y Y Y
- - - - - - - -
```

02. TIN

```
```

03. Name and address of the dealer

```
```

04. You were visited on ______________ following a notice dated ______________.

On that visit, you failed to produce the following records and documents.

(i) __________________________

(ii) __________________________

(iii) __________________________

(iv) __________________________

You are now required to produce these documents at this office, address as above, on ______________.

You are reminded that as per the provisions of sub-section (13) of Section 74 of Orissa Value Added Tax Act, 2004, any person who fails to produce books of account and documents as required by audit or prevents in any manner in the conduct of audit is liable to be imposed with a penalty of Rs.25,000/-. 

```
Office seal
Place _____________
Date _____________
```

```
Head of Audit Team,
Signature and Designation”
```
46. In the said rules, for Form VAT-303, the following Form shall be substituted, namely:—

```
FORM VAT-303

AUDIT VISIT REPORT

[Refer sub-rule (3) of rule 45]

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>01. Office address</td>
<td></td>
</tr>
<tr>
<td>02. TIN</td>
<td></td>
</tr>
<tr>
<td>03. Name and address of the dealer</td>
<td></td>
</tr>
<tr>
<td>04. Period of audit</td>
<td>From / /  to / /</td>
</tr>
<tr>
<td>05. Person(s) contacted in course of visit</td>
<td></td>
</tr>
<tr>
<td>06. Statement, if any, recorded in course of visit and if so, the name and status of such persons with reference to the business, from whom statement has been recorded.</td>
<td></td>
</tr>
<tr>
<td>07. Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained</td>
<td>Records</td>
</tr>
<tr>
<td>(i)</td>
<td>(i)</td>
</tr>
<tr>
<td>(ii)</td>
<td>(ii)</td>
</tr>
<tr>
<td>(iii)</td>
<td>(iii)</td>
</tr>
<tr>
<td>(iv)</td>
<td>(iv)</td>
</tr>
<tr>
<td>(v)</td>
<td>(v)</td>
</tr>
<tr>
<td>08. Summary of physical stock of goods taken and discrepancy, if any, noted when examined with reference to the book balance.</td>
<td>(i)</td>
</tr>
<tr>
<td>(ii)</td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td></td>
</tr>
<tr>
<td>(v)</td>
<td></td>
</tr>
</tbody>
</table>
```
09. Sample, if any, taken for further investigation and if so, the description of the goods, the sample of which was obtained and the person in whose custody, it is lodged.

10. Physical verification of cash, if any, undertaken and the result of such verification.

11. Details of control checks carried out and the result of such checks [Note the tax period(s) to which such check relates].

12. Summary of basic checks carried out and comments on such checks

   (i) VAT registration certificate
   (ii) VAT return files and corresponding records
   (iii) VAT payment record

13. Advisory checks undertaken, if any and the points covered under such check.

14. Audit checks in relation to the results of control checks and the findings of such checks.

15. Summary of audit visit report indicating the specific discrepancies detected and evidence thereof including the explanation, if any, furnished against such discrepancies and statement recorded by way of explanation to such discrepancies.

(Enclose the extract of records, documents, statements etc. duly obtained in support of discrepancies detected)
16. Post visit action recommendation:

17. General observations on the business activities of the dealer:

   (i) Level of taxable sales
   (ii) Revenue compliance
   (iii) Complexity of accounts
   (iv) Sensitive commodities being dealt in.

Seal

Place____________________

Signature

(Head of the Audit Team)

Designation”
47. In the said rules, for Form VAT-306, the following Form shall be substituted, namely:

```
FORM VAT-306
NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT
[Refer sub rule (1) of rule 49]

01. Office Address. D D M M Y Y Y Y

02. TIN

03. Name and address of the dealer.

04. Tax Audit of your business was under taken by the officers of the Audit unit of this office on -

---------- or during the period commencing from ---------- to ---------- Examination of the
records, documents, stock in trade and other relevant information pertaining to your business
for tax period(s) from ---------- to ---------- reveals that you have not declared the
correct amount of tax due for the aforesaid period in the returns filed.

05. A copy of the Audit visit report is enclosed herewith for your reference.

06. You are, therefore required to appear in person or through your authorized agent at my office
on ---------------- at -- ------------- A.M/P.M and produce or cause to be produced the accounts
and documents relating to or incidental to your business as specified below for the period
mentioned above in order to enable me to satisfy whether the return filed by you for the said
period is correct and complete.

07. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess
you under Section 42 of the Orissa Value Added Tax Act, 2004 to the best of my judgment.

(a) Books of account maintained under the provisions of Orissa Value added Tax Act, 2004;
(b) Records and documents required to be maintained under the said Act and rules made
thereunder claiming exemption/concession of input tax, output tax and input tax credit;
(c) Documents and evidence in support of the returns filed for tax periods under reference;
(d) Accounts and documents relating to the financial transactions of the business
including Bank Pass Book or Bank Statement;
(e) Such other documents as may be specifically required for the assessment (to be
specified)

(i)
(ii)
(iii)

Office seal
Place : ______________
Date : ____/____/______

Assessing Authority
Signature and Seal”
```
In the said rules, for Form VAT-309, the following Form shall be substituted, namely:—

“FORM VAT-309

NOTICE CALLING FOR RETURN FROM A CASUAL DEALER
[Refer sub-rule (1) of rule 52]

01. Office Address

03. Name and address of the dealer

It appears to me that you, being a casual dealer, are liable to pay tax under the Orissa Value Added Tax Act, 2004. You are hereby required to furnish a return in Form VAT 311-A enclosed for the period from ----------------- ----- to ----------------------, immediately on receipt of this notice.

In the event of your failure to comply with the terms of this notice, I shall proceed to assess you provisionally under rule 52 of the Orissa Value Added Tax Rules, 2005.

Office Seal

Assessing Authority / Officer in-charge of the Check Post

Place _____________
Date _____________
Signature and Seal”
49. In the said rules, for Form VAT-312, the following Form shall be substituted, namely:—

**ORDER OF ASSESSMENT**

[Refer rule 53]

**FORM VAT-312**

<table>
<thead>
<tr>
<th>OFFICE ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>D  D  M  M  Y  Y  Y  Y</td>
</tr>
</tbody>
</table>

(1) **Period of assessment of tax period(s)** : From Dt.___________ To Dt.___________

(2) **Name and address of the dealer with TIN/SRIN** :

(3) **Assessment under section 42/43/44/45 of the Orissa Value Added Tax act, 2004.**(Score out whichever is not applicable)

(4) (a) **Gross Turn Over as per Return during the tax period / periods covered under assessment** :

(b) **Gross Turn Over as determined by the Assessing Authority** :

(5) (a) **Taxable Turn Over as per Return during the tax period / periods covered under assessment** :

(b) **Taxable Turn Over as determined by the Assessing Authority** :

(6) (a) **ITC claimed as per Return** :

(b) **ITC allowed in the order** :

(7) (a) **Output tax admitted as per Return** :

(b) **Output tax as determined** :

(8) (a) **Output tax net of ITC as per return** :

\[(7)(a) - (6)(a)\]

(b) **Output tax net of ITC as determined** :

\[(7)(b) - (6)(b)\]

(9) **Tax paid** :

(10) **Balance tax due / excess payment if any** :

\[(8)(b) - (9)\]

(11) **Interest levied U/s -** :

(12) **Penalty levied U/s -** :

(13) **Total Tax, interest and penalty due from the dealer** :

\[(10)+(11)+(12)\]

**Assessment order**
50. In the said rules, for Form VAT-314, the following Form shall be substituted, namely:—

"FORM VAT-314

NOTICE OF DEMAND IMPOSING PENALTY FOR FAILURE TO MAKE PAYMENT OF THE UNPAID AMOUNT OF TAX, INTEREST, PENALTY

[Refer sub-rule(2) of rule 54]

01. Office Address

02. TIN/SRIN

03. Name and address of the dealer

04. You were served with a notice for payment of tax due on assessment, penalty levied, and/or interest charged, issued in this office letter No.__________ dt.__________. The said notice was served on you on ____________.

05. This office records indicate that you have failed to make payment of the sum of Rs.__________ (Rupees____________________________) covered under the aforesaid notice within the due date.

06. Thus, there has been a delay of __________months in making a payment and, therefore, a penalty @2% of the unpaid amount of Rs.__________ is now imposed under sub-section (5) of Section 50 of the Act.

07. The penalty now imposed amounts to Rs.__________ (Rupees____________________________), which you are required to pay within thirty days, from the date of receipt of the notice by you and, produce proof of payment thereof within seven days, from the date of payment.

08. In addition to the penalty payable as above you are also required to pay the amount of outstanding tax and/or interest and penalty amounting to Rupees __________. Immediately.

Seal

Signature ( )

Place________________________ ASSESSING AUTHORITY”.

Date________________________
51. In the said rules, for Form VAT-315, the following Form shall be substituted, namely:

**REVISED NOTICE OF DEMAND**  

FORM VAT-315

/ Refer sub-rule(4) of rule 54

<p>| | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>01. Office Address</td>
<td>D</td>
<td>D</td>
<td>M</td>
<td>M</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>02. TIN/SRIN</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

03. Name and address of the dealer

(Score out whichever is not applicable.)

04. You were assessed to a sum of Rs.________________________
(Rupees________________________) with/without levy of penalty of
Rs.________________________(Rupees____________________) under section ________ of

05. A penalty of Rs.________________________(Rupees____________________) was
levied on you under section _______ of the Orissa Value Added Tax Act, 2004
for __________________________________________________________
_____________________________________________________________
_____________________________________________________________

or

You were charged with interest amounting to Rs.________________________(Rupees
____________________) under section ________of the Orissa Value
Added Tax Act, 2004 for __________________________________________
for the tax period(s) from ________________to ____________________ vide
order dated ______________________________.

06. You had preferred appeal/revision against the order of
assessment/penalty/interest before the Additional / Joint / Deputy Commissioner
of Sales Tax, __________________; and
The order on appeal/revision has been passed on ______________ and as per this order the tax/interest/penalty levied stands reduced/enhanced to Rs._____________________(Rupees _______________________________). or confirmed at Rs. _______________ (Rupees __________________________). 

07. Hence, you are now required to pay the sum of Rs.____________ (Rupees _______________________________) towards tax/penalty/interest within 14 days from the date of receipt of this notice and produce proof of payment thereof within 7 days from the date of such payment.

Office Seal

Assessing Authority

Dated the ______________

Signature and Seal"
52. 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]

01. Office Address

02. TIN/SRIN

03. Name and address of the dealer

To,

_______________________(Name)

________________________(Address)

The afore-mentioned dealer is in arrear of sales tax dues amounting to Rs.__________________(Rupees______________________________________________) outstanding for realization. In accordance with the provisions of Section 51 of the Orissa Value Added Tax Act, 2004, I am required to ask you to pay the said amount to the Government Treasury through challan enclosed or through e-payment / crossed demand draft made in favour of the Deputy / Assistant Commissioner of Sales Tax/Sales Tax Officer, ________________ Circle, ____________ from the account of the said dealer/the amount you are due to pay to the said dealer or which may become due for payment to the dealer.

This amount should be paid to this office without delay.

Signature

ASSESSING AUTHORITY

Copy to the dealer, M/s.____________________ at __________________________ for favour of information.

Signature

ASSESSING AUTHORITY”.
```
53. In the said rules, for Form VAT-318, the following Form shall be substituted, namely:—

**REFUND ADJUSTMENT ORDER**

[See sub-rule (3) of rule 64]

**Part – ‘A’**

<table>
<thead>
<tr>
<th>Book No</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Voucher No</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To,

The Treasury / Special Treasury / Sub-Treasury Officer,

____________________________________

01. Name of dealer or person, to whom issued.

02. TIN/SRIN (In case of dealer registered under the Act)

03. Amount of refund due (in words) (Rupees ___________________________)

04 Date of order quantifying the refund

05. Details of amount deducted on account of any demand outstanding against the applicant.

<table>
<thead>
<tr>
<th>Amount</th>
<th>Demand with ref. to D.C.R Sl. and Date</th>
<th>Admitted tax for the period.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs.</td>
<td>P.</td>
<td></td>
</tr>
</tbody>
</table>

06. Net refundable amount in figure and in words (03-05)

Rs. ____________________________ (Rupees ____________________________)

07. Please debit the amount of Rs. ______________ (Rupees ____________________)

To Head of Account “040-Sales Tax (b) Receipts under the Orissa Value Added Tax (c) Deduct Refund the sum of Rs. ______________ “ and credit the amount to the Head of Account “ 040- Sales Tax (b) receipts under Orissa Value Added Tax Act (A) Tax Collection.”

08. A challan duly filled in is enclosed.
Part- ‘B’

(To be returned to the Joint / Deputy / Assistant Commissioner of Sales Tax / Sales Tax Officer)

_____________________ Sub Treasury/Special Treasury/ Treasury

To,

The Joint / Deputy / Assistant Commissioner of Sales Tax / Sales Tax Officer,

_____________________ Range / Circle

Ref. : Refund Adjustment Vr. No. ____________ / Book No. ___________________

Dated the ________________

Sir,

Adjustment of refund of Rs.__________________ (Rupees ____________________) payable to M/s. ________________________________ is allowed on ________________.

Seal of the officer.                          Signature and Designation of the
Sub-Treasury / Special Treasury / Treasury Officer

Date ________________
54. In the said rules, for Form VAT-323, the following Form shall be substituted, namely:

```
“FORM VAT - 323

APPLICATION FOR REFUND TO FOREIGN DIPLOMATIC MISSIONS / CONSULATES, UNITED NATIONS ORGANISATIONS AND OTHER INTERNATIONAL BODIES

[Refer clause (a) of sub-rule (4) of rule 65]

| 01. Office Address | D D M M Y Y Y Y |

02. Name of the organization

03. Address

04. Period to which the claim relates

05. Amount of claim of refund

06. Details of purchases on which refund claimed

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Bill No./Retail invoice No.</th>
<th>Name and address of the dealer from whom purchased</th>
<th>TIN</th>
<th>Description of goods.</th>
<th>Quantity</th>
<th>Tax exclusive value of the goods</th>
<th>Tax paid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Place: ____________________________

Dated the _______________

Note: Please enclose copy of the letter of authorisation.
55. In the said rules, for Form VAT-401, the following Form shall be substituted, namely:—

```
FORM VAT-401

NOTICE FOR PRODUCTION OF ACCOUNTS ETC.
[Refer sub-rule (1) of rule 75]

<table>
<thead>
<tr>
<th>01. Office address</th>
<th>D  D  M  M  Y  Y  Y  Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>02. TIN/SRIN</td>
<td></td>
</tr>
</tbody>
</table>

03. Name and address of the dealer

04. You are directed to produce or cause to be produced the following accounts, documents and registers for the tax period(s) from ___________ to ________________
   (i)
   (ii)
   (iii)
   (iv)
   (v)

or to furnish the following information relating to the tax period(s) from _______ to _______
   (i)
   (ii)
   (iii)

or to allow access to the electronic record maintained:

(a) before the Joint Commissioner / Deputy Commissioner / Assistant Commissioner of Sales Tax / Sales Tax Officer at _______ A.M./P.M. on _____________; or
(b) before him on ________________, when the Joint / Deputy / Assistant Commissioner of Sales Tax / Sales Tax Officer will visit the place of business; or
(c) to the Joint / Deputy / Assistant Commissioner of Sales Tax / Sales Tax Officer on ______________ at ______________, where you are keeping the electronic records.

Office Seal

Place________________

Dated the ______________

Joint / Deputy / Assistant Commissioner of Sales Tax / Sales Tax Officer, _____________

Signature and Seal”
```
56. In the said rules, for Form VAT-402, the following Form shall be substituted, namely:

```
WAY BILL

1. Dealer of Orissa
   (To whom way bill is issued)
   NAME ______________________ TIN ______________________

2. Consigner of goods
   NAME ______________________
   ADDRESS ______________________
   TIN ______________________

3. Place of despatch of goods
4. State of despatch of goods
5. Dt. of despatch
   __________ / _________ / _________

6. Name of the entry /exit check gate

7. Consignee of goods
   NAME ______________________
   ADDRESS ______________________
   TIN ______________________
   CST No. ______________________

8. Consigner despatching goods for [✓ (Tick) Mark in the appropriate box]
   Delivery to the buyer                  After purchase by self / by agent
   Branch transfer                                     Consignment sale
   Execution of works contract                  Transfer of right to use

9. Invoice / Challan Detail
   Sl. No.   Commodity & Code   Invoice No. & Date   Quantity   Value
   __________   _______________   _______________   _________   _________
   __________   _______________   _______________   _________   _________
   __________   _______________   _______________   _________   _________

    ______________________   ______________________   __________
    Owner of the Vehicle   Transporter’s Name & Address

11. Way bill issuing Office
12. Way bill issuing authority
    (With seal & Signature)

13. Signature of the Dealer of Orissa to whom Way bill issued
    ______________________
    Seal
```
57. In the said rules, for Form VAT-404, the following Form shall be substituted, namely:

```
<table>
<thead>
<tr>
<th>FORM VAT-404</th>
</tr>
</thead>
<tbody>
<tr>
<td>INDEMNITY BOND FOR LOSS OF WAY BILL.</td>
</tr>
<tr>
<td>[Refer sub-rule (7) of rule 80]</td>
</tr>
<tr>
<td>I, Shri ................................................ son/daughter/wife of</td>
</tr>
<tr>
<td>Shri ...................................residing at.................................................</td>
</tr>
<tr>
<td>P.O. ..................................P.S.................Dist. .........................................................,</td>
</tr>
<tr>
<td>Proprietor/Partner/ (Managing) Director/Manager/Principal Officer/ Authorised officer of the</td>
</tr>
<tr>
<td>Business known as ................................ situated at ................................ ..............and</td>
</tr>
<tr>
<td>possessing a Tax-payers’ Identification number bearing TIN .................................. in the State of Orissa under the Orissa Value Added Tax Act, 2004, do hereby declare that the way</td>
</tr>
<tr>
<td>bill form bearing No...................... issued to me/us by the Sales Tax Officer / Assistant / Deputy /</td>
</tr>
<tr>
<td>Joint Commissioner of Sales Tax, ............... Circle/Range, on ......................... is lost</td>
</tr>
<tr>
<td>/ destroyed / stolen,</td>
</tr>
</tbody>
</table>

(i) from my custody, before being filled in and signed by me; or

(ii) from my custody, after being filled in and signed by me, before despatch to the |
    selling dealer/consignee, namely .........................

(iii) in transit, after being duly filled in and signed by me and despatched to the selling |
    dealer/consignee, namely.........................

(Strike out whichever is not applicable)

And I, the aforesaid Sri ..................................do hereby undertake to hold harmless |
and to indemnify the Government against any loss arising out of the aforesaid loss of way bill form.

And I bind myself, my heirs, executors, administrators and assignees and each one of the |
other person having any share, title or interest in the aforesaid business and his heirs, executors, |
administrators and assignee jointly and severally for holding harmless and indemnifying the |
Government for any such loss as aforesaid.

Place __________________ Signature of the dealer
Date __________________ Designation with relation to the business
Seal”
```
58. In the said rules, for Form VAT-407, the following Form shall be substituted, namely:—

```
NOTICE LEVYING TAX AND IMPOSING PENALTY

[Refer sub-rule (5) of rule 83]

01. Office address

02. Name and address of the owner or person in charge of the goods/ driver of the vehicle.

03. The vehicle bearing registration number _____________________, while transiting through the State, was intercepted by the Sales Tax Officer at ____________________ or by the Assistant Sales Tax Officer / Sales Tax Officer / Assistant / Deputy Commissioner of Sales of _____________ Circle / checkgate at _______A.M./P.M. on ________________.

04. On such interception, the owner or person in charge of the goods or the driver of the vehicle failed, without reasonable cause, to produce or deliver the transit pass, as the case may be, obtained from the entry checkgate.

05. In the circumstances, there is reason to believe that the goods carried in the said vehicle have been sold inside the state, in contravention of the provisions of sub-section (10) of Section 75 of the Act.

06. You are now directed to show cause on or before ____________, why penalty as provided under subsection (11) of Section 75 of the Act amounting Rs ____________ (Rupees ____________________) shall not be imposed.

Office Seal

Place ________________

Date ________________

Taxing Authority

Signature and Seal”
59. In the said rules, for Form VAT-407-A, the following Form shall be substituted, namely:—

"FORM VAT-407-A

LEY OF PENALTY AND ASSESSMENT OF TAX
UNDER SUB SECTION 11 OF SECTION 74
[See sub-rule (5) of rule 83]

01. Office address

02. Name and address of the owner or person in charge of the goods/ driver of the vehicle.

03. The vehicle bearing registration number __________________________, while transiting through the State, was intercepted by the Assistant Sales Tax Officer / Sales Tax Officer / Assistant / Deputy Commissioner of Sales Tax of __________ circle / checkgate at place _______ at _______ A.M./P.M. on dt.______________.

04. On such interception, the owner or person in charge of the goods or the driver of the vehicle failed, without reasonable cause, to produce transit pass obtained from the entry checkgate:
Or,
to deliver the transit pass issued by the entry gate on Dt.__________ for the goods carried on that date.

05. In the circumstances, there is reason to believe that the goods carried in the said vehicle, in contravention of the provisions of sub-section (10) of Section 74 of the Act; were sold inside the state by the owner or person in charge of the vehicle. (state other reasons, if any),
(1)
(2)
(3)

For such contravention of the provisions of sub section 10 of Section 74, the owner or person in charge of the goods vehicle is exigible to levy of penalty in addition to tax assessable as per provisions laid down in clause (c) of sub section 11 of Section 74.

Therefore, you are now directed to pay on or before .......... / forthwith tax amounting to Rs............... , and penalty amounting to Rs................. (total amount to Rs............) failing which the goods / goods vehicle shall be seized and confiscated or the vehicles shall be detained till such amount is paid.

Office Seal

Taxing Authority

Place ______________
Date ______________
Signature and Seal"
60. In the said rules, for Form VAT-501, the following Form shall be substituted, namely:—

```
FORM VAT-501
```

FORM OF APPEAL AGAINST ORDER OF ASSESSMENT UNDER SECTION 40, 43 OR ASSESSMENT WITH PENALTY UNDER SECTION 42, 43, 44 OR LEVY OF PENALTY UNDER SECTION 52 OF THE ORISSA VALUE ADDED TAX ACT, 2004.

01. Office address

<table>
<thead>
<tr>
<th>D</th>
<th>D</th>
<th>M</th>
<th>M</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
<th>Y</th>
</tr>
</thead>
</table>

02. TIN

SRIN

03. Name and address of the dealer

The petitioner, Sri/Smt.__________________ (status)____________________ of the business known as M/s. ______________________ bearing TIN/SRIN _____________________, whose principal place of business under the jurisdiction of Sales Tax Officer / Assistant Commissioner/ Deputy Commissioner / Joint Commissioner of Sales Tax _____________________ Circle / LTU is situated at ________________, P.O.______________ Dist _________________ sheweth as follows:—

04. Under the Orissa Value Added Tax Act, 2004, your petitioner’s gross turnover and taxable turnover for the tax period(s) from _______________ to _______________ have been determined at Rs.________________ and Rs.____________________ respectively.

05. Under Section 42, 43, 44 and 52 of the Act, a penalty of Rs._____________ has also been imposed on your petitioner.

06. The order of the Sales Tax Officer/ Assistant Commissioner / Deputy Commissioner / Joint Commissioner of Sales Tax, attached hereto, was received by the petitioner on ____________.

07. During the tax period(s) from _______________ to _______________, your petitioner’s gross turnover and taxable turnover under different rates of tax as per the statement attached hereto amounted to Rs.________________ and Rs.____________________ respectively.
08. During the said period, your petitioner had no other turnover of Sales and / or purchases, either taxable or exempt from tax.

09. Your petitioner’s failure to apply for registration under the Act was not without sufficient causes.

10. Your petitioner, therefore, prays that he may be assessed according to the figures of turnover given under para 07 above.

11. In the circumstances, it is submitted that your petitioner may be declared to be not liable to pay tax under the Act and the order of assessment and penalty annulled; or that the assessment and penalty may be set aside and the Assessing Authority, directed to pass a fresh order after such inquiry, as may be directed.

Signature

12. FORM OF VERIFICATION

I, Sri __________________________ , the petitioner named in the above petition, do declare that what is stated in this petition is true to the best of my information and belief, that a sum of Rs. __________(Rupees _________________________________) being that tax admitted to be due and that Rs. __________ ( in words) __________________________ being twenty percent of the amount in dispute as due, from me have been paid by Treasury Challan/Crossed Demand Draft as per detail given below:

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Tax Paid</th>
<th>Tax admitted in the return</th>
<th>Challan No./D.D No. and date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature

Place __________________    (Designation___________________with seal) .”

Date _____/_____/_______
61. In the said rules, for Form VAT-502, the following Form shall be substituted, namely:

```
FORM OF MEMORANDUM OF APPEAL TO THE TRIBUNAL

[Refer sub-rule (1)(a) of rule 93]

<p>| | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>01. Office address</td>
<td>D</td>
<td>D</td>
<td>M</td>
<td>M</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>02. TIN/SRIN</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

03. Appellant(s)
    (Name and full address)

    Versus

    Respondent(s)
    (Full address)

04. Circle/Range/LTU in which assessment was made

05. Tax period(s) for which assessment was made

06. Designation of the assessing authority passing the order of assessment/the order of penalty, now appealed against and the date of his order.

07. Designation of the appellate authority passing the order in appeal under Section 78 of the Act and the date of his order.

08. Date of receipt of the appellate order under Section 78 of the Act by the appellant(s).
<table>
<thead>
<tr>
<th>09.</th>
<th>Full address to which notices may be sent to the appellant(s).</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Details of turnover</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>As determined by Assessing Authority (1)</th>
<th>As determined by 1st Appellate Authority (2)</th>
<th>As claimed by the appellant (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Gross turnover</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Taxable turnover</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Penalty</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v) Interest</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

11. Assessment of tax/penalty/interest in dispute and fee paid thereon.

12. GROUNDS OF APPEAL
13. VERIFICATION

I ___________________________ son of __________________________________________

(status) _______________________ of the business known as M/s. _______________________
at (address) ____________________, the appellant(s), do hereby declare that what is stated in
the memorandum is true to the best of my knowledge and belief.

Place __________________________

Date __________________________

Signature of the appellant

VERIFICATION

I ___________________________ (designation) ______________________________________
on behalf of the State Government do hereby declare that what is stated in this memorandum is
true to the best of my knowledge and belief based on official records.

Place __________________________

Date __________________________

Signature

Designation”
62. In the said rules, after Form VAT-507, the following Form shall be inserted, namely:—

“FORM VAT-507-A

NOTICE ON ADMISSION OF APPLICATION SEEKING ADVANCE RULING

[Refer sub-rule(5) of rule 117-A]
Before the Sales Tax Tribunal, Orissa
Application No.________________ of ______________

Versus

........ Applicant

........ Respondent

To

The above named Applicant
(Full address along with TIN / SRIN, if any)

Please take notice that the above application has been listed for hearing by the Tribunal on ______________ at ______________ A.M. / P.M. at ______________ (Place) to decide whether the application seeking Advance Ruling should be admitted or not, and that you should attend the Tribunal on that day personally or through your duly authorized agent. On your failure to do so, the application will be summarily rejected.

Dated ______________By order

Seal Registrar”
63. In the said rules, after Form VAT-509, the following Forms shall be inserted, namely:—

```
FORM VAT-509-A
```

NOTICE OF HEARING

[Refer sub rule (6) of rule 117-A]
Before the Sales Tax Tribunal, Orissa
Application No.________________ of _____________

.......
Applicant

Versus

.......
Respondent

To

The above named Applicant / Respondent
(Full address along with TIN / SRIN, if any)

The above named application seeking Advance Ruling filed and registered by the Tribunal in case No.__________ of ____________ stands posted for hearing on ____________ at ____________ A.M./P.M. at the Office of the Tribunal at ____________.

Please take notice that if you do not appear on the above date or any other date to which the hearing may be adjourned either in person or by authorized agent with the relevant records, documents, etc. on which you rely in support of your contention, the application will be disposed of ex parte, on merits.

Given under my hand and the seal of the Tribunal.

Dated ________________

By order,

Seal

Registrar
NOTICE OF HEARING

[Refer sub rule (6) of rule 117-A]

Before the Sales Tax Tribunal, Orissa

Representation / Application No.________________ of ______________


Versus


Applicant

Respondent

To

The above named Applicant / Respondent
(Full address along with TIN / SRIN, if any)

The above application / representation seeking modification of the Advance Ruling issued by the Tribunal in case No.____________ of ______________ stands posted for hearing on __________ at ____________ A.M./P.M. at the Office of the Tribunal at ______________.

Please take notice that if you do not appear on the above date or any other date to which the hearing may be adjourned either in person or by authorized agent with the relevant records, documents, etc. on which you rely in support of your contention, the application will be disposed of ex parte, on merits.

Given under my hand and the seal of the Tribunal.

Dated ______________

By order,

Registrar
64. In the said rules, for Form VAT-602, the following Form shall be substituted, namely:

"FORM VAT-602"

NOTICE FOR PAYMENT OF TAX BY COMPOSITION

[Refer sub-rule (6) of rule 8]

01. OFFICE ADDRESS

03. NAME AND ADDRESS OF THE DEALER

04. Please refer to your application dated _____/_____/_________ for payment of tax by composition in lieu of VAT, which has been received in this Office on _____/_____/_________.

05. After careful examination of your application, you have been granted permission for payment of tax by way of composition with effect from _____/_____/_______.

06. You are now instructed to intimate the name and address of the deducting authorities in respect of the works, you are executing in the form enclosed, within Seven days from the date of receipt of this notice.

07. You are also instructed to surrender your certificate of registration along with TIN assigned, to this office forthwith so that steps will be taken to cancel the same and issue a fresh certificate of registration and assign a SRIN in your favour.

Assessing Authority

Office Seal

Signature and Seal"

Place ____________

Date ________________
65. In the said rules, for Form VAT-603, the following Form shall be substituted, namely:

“FORM VAT-603

NOTICE TO THE DEDUCTING AUTHORITY FOR DEDUCTION OF TAX AT SOURCE IN RESPECT WORKS-CONTRACTORS EXERCISING OPTION FOR PAYMENT OF TAX BY WAY OF COMPOSITION IN LIEU OF VAT

[Refer sub-rule (8) of rule 8]

01. OFFICE ADDRESS

D D M M Y Y Y Y

02. NAME AND ADDRESS OF THE DEDUCTING AUTHORITY

03. Please note that ______________________, proprietor/partner/director/Principal Officer of M/s._______________________ at _____________________ P.O. __________________ bearing SRIN ______________________ has exercised option for payment of tax by way of composition.

04. The composition money payable is determined at four percentum of sixty percent of the gross value of work, which is being executed by him/them received or receivable, in terms of sub-rule(4)of rule 8 and this composition money is required to be deducted at source under sub-rule (6) of the said rule.

05. You are, therefore, requested to deduct such composition money from the bills/invoice preferred against the execution of the following work in respect of which, you are the deducting authority, at source.

1. 
2. 
3. 

06. The amount of composition money deducted may be credited to Government Treasury or paid by crossed demand draft in favour of the Sales Tax Officer, ______________ Circle, drawn on any scheduled bank send along with the certificate of tax deducted at source, in the prescribed form, to the concerned Sales Tax Officer / Assistant / Deputy Commissioner of Sales Tax.

07. Please note that these instructions shall be complied with immediate effect

Assessing Authority

Place. ____________

Date. ____________

Assessing Authority

Seal

Copy to the dealer M/s._______________________ at _____________________ P.O. ________________________ Dist. _____________ for information.

Assessing Authority

Place. ____________

Date. ____________

Seal”
66. In the said rules, for Form VAT-605, the following Form shall be substituted, namely:

```

FORM VAT-605

CERTIFICATE FOR DEDEUCTION OF TAX AT SOURCE

[Refer rule 59]

<table>
<thead>
<tr>
<th>01. Office address of the issuing authority</th>
<th>D D M M Y Y Y Y</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>02. TIN</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>03. Name and address of the dealer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>04. Name, address and status of the Authority making the deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>05. Name and address of the dealer (works contractor from whose bills/Invoices, deduction has been made)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>06. If the dealer (works contractor) has opted for payment of composition money in lieu of VAT, the Order No. and date and the Sales Tax authority, who has issued the Order for deduction of tax of source.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>07. Work order/contract number in respect of which, tax is deducted at source.</th>
<th>Work Order/contract No.________ dt.__________ Gross value of work Rs.__________</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>08. Gross value of the works contract, in respect of which part or full payment is being made________ the amount of payment made.</th>
<th>FULL PART</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>09. Gross amount of the Bill/Invoice in respect of which payment is being made including the Bill/Invoice number.</th>
<th>Bill/Invoice No.</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. Amount of Sales Tax deducted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11. Name of the Treasury in which the amount deducted has been deposited</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>12. Treasury challan No./Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>13. Demand draft number and date, if payment has been made through crossed demand draft.</th>
<th>D.D. No.________ dt.__________ of ____________ branch of ____________ Bank</th>
</tr>
</thead>
</table>
14. When consolidated payment is made in respect of the tax deducted at source from more than one works-contractors, the statement showing the name, address, TIN/SRIN of such contractors, gross value of the Invoice, the amount of tax deducted at source to be enclosed

(Rs. __________________________
(Please strike out, whichever is not applicable)

15. DECLARATION

Certified that an amount of Rs.________________(Rupees ___________________________) has been deducted from the bill/invoice of the works-contractor mentioned above in respect of part/full execution of the works contract and has been deposited into the government Treasury or paid through crossed Demand Draft.

Signature
(Deducting Authority)
Seal
Dated the ________________________

Note :

01. The deducting authority making the deduction shall send a copy of the certificate along with a copy of the Treasury challan / e-challan / the crossed Demand Draft to the concerned Sales Tax Officer / Assistant / Deputy Commissioner of Sales Tax.

02. The deducting authority making deduction shall send a copy of the certificate to the works contractor, from whose bill / invoice, the deduction has been made.”
67. In the said rules, for Form VAT-608, the following Form shall be substituted, namely:—

```
| FORM VAT-608 |
```

**INTIMATION OF SALES TAX CREDIT ADMITTED**

[Refer sub-rule (3) of rule 123]

01. Office Address

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>D</td>
<td>D</td>
<td>M</td>
<td>M</td>
</tr>
</tbody>
</table>

02. TIN ________________________

03. Name:

Address:

04. Receipt of your claim towards credit of sales tax paid on goods in stock as on __________ preferred in Form VAT _______________ dated ___________ is acknowledged.

05. I am to advise you that you are authorized to claim a credit of Rs._________. This sum should be claimed at Box _______________ VAT return due to be filed not later than ____________.

**Deputy / Assistant Commissioner of Sales Tax/
Sales Tax Officer
____________________ Circle**.
68. In the said rules, after Form VAT-608, Form VAT 608-A shall be inserted, namely:—

```
INTIMATION OF SALES TAX CREDIT ADMITTED

[Refer sub-rule (4) of rule 11]
```

<table>
<thead>
<tr>
<th>01. Office Address</th>
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<tr>
<td>---</td>
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<tr>
<td>---</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>02. TIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>03. Name :</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
</tr>
</tbody>
</table>

04. Receipt of your claim towards credit of sales tax paid on goods in stock as on 
    ____________ preferred in Form VAT ______________ dated ____________ is
    acknowledged.

05. I am to advise you that you are authorized to claim a credit of Rs.__________.
    This sum should be claimed at Box ______________ VAT return due to be filed not
    later than ____________.

    Taxing Authority

    Office Seal
    Signature
    Seal

Note:- Furnish in duplicate
69. In the said rules, after Form VAT-611, the following form shall be inserted, namely:

"APPLICATION FOR ISSUE OF CLEARANCE CERTIFICATE TO A PERSON / DEALER NOT REGISTERED UNDER THE ORISSA VALUE ADDED TAX ACT

[Refer sub-rule (1)(b) of rule 129]

01. To
The Deputy / Assistant Commissioner / Sales Tax Officer of ________________ Circle

02. (i) Name of the applicant
(In block letter)
(ii) Name and address of the business concern
(iii) Status of the applicant with reference to the business concern.
(iv) Permanent address of the applicant
(v) Present address of the applicant
(vi) Whether the applicant is registered under the Sales Tax Act of any other State, the Name, address and Registration Number thereof.
(vii) Purpose for which clearance certificate is required.
(viii) Whether clearance certificate was issued earlier, the details thereof.
(ix) Whether the applicant was earlier assessed to tax under the OVAT Act or OST Act and if yes, arrear of tax, interest or penalty if any outstanding on the date of application.
(x) Arrear of Tax/ Interest/ penalty, if any outstanding on applicant in other states where the applicant has business.
(xi) Whether the applicant was registered earlier and whether the Registration Certificate has been cancelled, the reason(s) for which Registration Certificate was cancelled and the date of cancellation.
(xii) Whether the applicant is carrying on any business in Orissa on the date of application and if so, total turnover till date."
03. VERIFICATION

I ________________________ son/daughter/wife of _______________________
(status)__________ of M/s. _____________________ at ______________________
do hereby declare that the information furnished above are true and correct to the best
of my knowledge and belief.

Place _________________ Signature
Date _________________ (Status)
Seal”
70. In the said rules, for Form VAT-612, the following Form shall be substituted, namely:—

"FORM VAT-612

CLEARANCE CERTIFICATE
[Refer sub-rule (2) of rule 129]

This is to certify that Sri/Smt. ________________________ son/daughter/wife
of __________________________ (status) ____________________ of M/s. __________________________ bearing
TIN/SRN__________________

(i) is in arrear of tax/interest/penalty amounting to Rs.___________
(Rupees______________________) for the period from___________
to ______________ which is covered under stay;

Or

(ii) is not in arrear of tax/interest/penalty and has filed return up to the tax period ending
on __________.

This certificate is valid till the 31st March, __________.

Seal Assessing Authority
Place______________________ _________ Circle
Date______________________ Seal"
71. In the said rules, for Form VAT-612, the Form VAT-612-A shall be inserted, namely:—

```
"FORM VAT-612-A"
```

<table>
<thead>
<tr>
<th>CLEARANCE CERTIFICATE</th>
<th>[Refer sub-rule (2)(b) of rule 129]</th>
</tr>
</thead>
<tbody>
<tr>
<td>This is to certify that Sri/Smt.____________________ son/daughter/wife of __________________________ (status) __________________________ of M/s. __________________________ is not in arrear of any tax / interest / penalty / has no liability to pay tax under the Orissa Value Added Tax Act, 2005.</td>
<td></td>
</tr>
<tr>
<td>This certificate is valid till the 31st March,____________________.</td>
<td></td>
</tr>
<tr>
<td>Office Seal</td>
<td>Assessing Authority</td>
</tr>
<tr>
<td>__________ Circle</td>
<td></td>
</tr>
<tr>
<td>Place _______________</td>
<td>Signature</td>
</tr>
<tr>
<td>Date _______________</td>
<td>Seal&quot;</td>
</tr>
</tbody>
</table>
72. In the said rules, for Form VAT-613, the following Form shall be substituted, namely:—

“FORM VAT-613

NOTICE INTIMATING THE PREVAILING MARKET PRICE

[Refer sub-rule (1) of rule 130]

01. Office Address

02. TIN/SRIN

03. Name and address of the dealer

04. I have reason to believe that the following goods being carried in vehicle bearing registration number____________________/ in stock for sale, the value of which as stated by you mentioned in the purchase bill/invoice produced, and as indicated below

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Quantity</th>
<th>Value disclosed</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

are found to be grossly under valued.

05. The prevailing market price of such goods is as follows:—

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Quantity</th>
<th>Value at prevailing market price</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td></td>
<td></td>
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<tr>
<td>(iii)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
06. The quantity, prevailing market price, rate of tax applicable and tax payable at such prevailing market price of the goods referred to above are as follows:—

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Description of goods</th>
<th>Quantity</th>
<th>Value at prevailing market price</th>
<th>Rate of tax applicable</th>
<th>Tax payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>II.</td>
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<tr>
<td>III.</td>
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<td></td>
<td></td>
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<tr>
<td>IV.</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V.</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

07. You are therefore directed to pay tax amounting to Rs.__________ (Rupees_________________) on the above mentioned goods at the prevailing market price as indicated at serial 05, within seven days from the date of receipt of the notice, failing which, proceeding will be initiated for purchase of the said goods under subsection (3) of Section 101 of the Orissa Value Added Tax Act, 2004.

Taxing Authority

Office Seal  
Circle / Check gate___________

Signature and Seal”

Place_____________________

Date_______________________
73. In the said rules, for Form VAT-614, the following Form shall be substituted, namely:

```
FORM VAT-614
NOTICE FOR PURCHASE OF GOODS
[Refer sub-rule (3) of rule 130]
```

01. Office Address

02. TIN

03. Name and address of the dealer/owner of the goods/Person in charge of goods

04. Please take notice that you were directed to pay an amount of Rs._________ (Rupees ____________) towards tax on the following goods for quantity, prevailing market value, rate of tax and tax payable mentioned against each vide this office order communicated in letter No._________ dt. - ____________.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Description of goods</th>
<th>Quantity</th>
<th>Value at the prevailing market price</th>
<th>Rate of tax applicable</th>
<th>Tax payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
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<td>(v)</td>
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<td></td>
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<tr>
<td>Total:</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

05. Despite due service of the notice referred to above, you have failed to make payment of the tax assessed at the prevailing market price of such goods or produce evidence that the prevailing market price fixed for such goods is not correct within the date specified in the said notice.

(Strike out whichever is not applicable)

06. It is now ordered that the goods as mentioned above shall be purchased by the department in accordance with the provisions of sub-section (3) of Section 101 of the Orissa Value Added Tax Act, 2004.

07. You are directed to hand over the said goods to the undersigned within 24 hours of the service of this notice.

08. If you are aggrieved with this order, you may file application for revision of the said order, within 30 days from the date of its receipt by you.

Taxing Authority

Office Seal

Circle / Check gate__________

Signature and Seal"

Place ________________
Date ________________
74. In the said rules, after Form VAT-615, the following Form VAT-616 shall be inserted, namely:

```
CERTIFICATE TO BE ISSUED BY THE PROPRIETOR / AUTHORIZED OFFICER OF THE
UNIT LOCATED IN AN SEZ / STP / EHTP OR AN EOU TO THE SELLING DEALER ON
PURCHASE OF GOODS

[See Rule 6(c) and (d)]

I, Sri .............................................................., Designation / status
.................................................................................................................................................................................................................................................................................................................. (Name of the unit) do hereby certify that our unit is located in .................................................. SEZ / STP / EHTP (Name of the SEZ / STP / EHTP) or is an EOU (strike out whichever is not applicable) bearing certificate No. ................................................................. dt.......................... issued by .................................................. and is valid till dt..........................

I, further certify that the goods purchased from M/s .........................................................., TIN ............................................. as per the details furnished in the Schedule below are for use as capital goods in terms of clause (8) of Section 2 of the Orissa Value Added Tax Act or for use in the manufacturing of goods by us.

Signature of the dealer
Designation / Status

Place ______________
Date ______________

SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tax invoice No.</th>
<th>Date</th>
<th>Name of the goods</th>
<th>Quantity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
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<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Place ______________
Date ______________

[No. 44229–CTA-45/2009-F]

By order of Governor

S. ROUT
Under-Secretary to Government

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