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FINANCE DEPARTMENT

NOTIFICATION

The 19th February, 2016

S.R.O. No. 101/2016—In exercise of the powers conferred by sub-sections (3), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government do hereby make the following rules further to amend the Central Sales Tax (Odisha) Rules, 1957, namely :—

1. (1) These rules may be called the Central Sales Tax (Odisha) Amendment Rules, 2016.

(2) They shall be deemed to have come into force with effect from the 1st day of October, 2015.

2. In the Central Sales Tax (Odisha) Rules, 1957, (hereinafter referred to as the said rules), rule 10 shall be omitted.

3. In the said rules, in rule 11, the following proviso shall be inserted, namely:—

“Provided that returns filed electronically shall not require any signature by the dealer or his authorized person.”

4. In the said rules, for rule 12, the following rule shall be substituted, namely:—

“12. Assessment. (1)(a) On scrutiny of returns(s) with reference to the related forms of declaration or Certificates submitted in accordance with rule 7A relating to the preceding quarter(s) or year(s), if it is found that declaration forms or Certificates not furnished in support of claim for exemption, deduction or concession claimed, if any, in the return(s); or the declaration(s) or Certificate(s) so furnished being not in order or incomplete or defective, the Assessing Authority shall proceed to assess the tax for the quarter(s) or year(s), after giving a reasonable opportunity of being heard to the dealer:

Provided that the turnover assessed under this clause in respect of same period shall be excluded from the turnover assessed under sub-section (2) of Section 9 of the Central Sales Tax Act, 1956 and rules made thereunder and *vice versa*.

(b) For assessment under clause (a), the registered dealer shall be issued with a notice in Form II-B and assessment order and demand notice shall be issued in Form-VI and VII respectively.

(c) Without prejudice to any interest or penalty that may have been levied or imposed under any of the provisions of the Act, an amount equal to the amount of tax assessed under clause (a) shall be imposed by way of penalty in respect of any assessment completed under the said clause.

(d) No order of the assessment shall be made under this sub-rule after expiry of five years from the end of the period in respect of which the tax is assessable.

(2) Notwithstanding anything contained in this rule but subject to provisions under Central Sales Tax Act, 1956 and Central Registration and Turnover Rules, 1957 no penalty shall be imposed only due to non-submission of declaration form by the dealer.

(3) For any other matters not specified under this rule but required to identify dealers for audit, assess, assess in lieu of audit, reassess, collect and enforce payment of any tax, the provisions of Odisha VAT Act, 2004 and rules made thereunder shall, *mutatis mutandis*, apply.”

5. In the said rules, for rule 15, the following rule shall be inserted:—

“The order of assessment passed under rule 12 of these rules, shall be issued in Form VI.”

6. In the said rules, for “Form-IIB”, the following Form shall be substituted, namely:—

“FORM-IIB

NOTICE FOR ASSESSMENT

DUE TO DEFICIENCIES IN THE RETURN

[See sub-rule (1) of Rule 12 Central Sales Tax (Odisha) Rules, 1957]

- | | Date | Month | Year |
|---|---|---|---|
| 1. Office address | <div style="border: 1px solid black; width: 150px; height: 20px;"></div> | <div style="border: 1px solid black; width: 80px; height: 20px;"></div> | <div style="border: 1px solid black; width: 80px; height: 20px;"></div> |
| 2. Name and address of the dealer | <div style="border: 1px solid black; width: 350px; height: 20px;"></div> | | |
| 3. TIN | <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> | | |
| 4. Whereas, you have filed the return for the period from _____ to _____ and the relatable forms of declaration / Certificates along with the prescribed statement on _____ . | | | |

Whereas, on scrutiny of the return filed with reference to the forms of declaration/certificates along with the prescribed statement, it is noticed as under:—

- a) You have failed to furnish forms of declaration / Certificates in support of the following transactions:
- (i) _____
- (ii) _____
- (iii) _____
- b) The following forms of declaration / certificates are found to be, not in order/incomplete / defective (briefly mention the defect or omission):
- (i) _____
- (ii) _____
- (iii) _____
- c) The following arithmetical mistakes have occurred resulting in less payment of tax/not resulting in less payment of tax:
- (i) _____
- (ii) _____
- (iii) _____
5. You are, therefore, called upon to furnish the wanting declaration forms/Certificates, make good the deficiencies in the forms of declaration/Certificates and/or any mistakes pointed out above on dt. _____ at _____ A.M / P.M, failing which tax will be assessed ex parte without any further reference to you.

Deputy / Assistant Commissioner of Sales Tax / Sales Tax Officer
_____ Circle”

7. In the said rules “Form-IIC”, shall be deleted.

8. In the said rules, for “Form-IV”, the following Form shall be substituted, namely:—

“FORM-IV

NOTICE FOR ASSESSMENT OF TAX

AS A RESULT OF AUDIT

[See Rule 22 of the Central Sales Tax (Odisha) Rules, 1957]

	Date	Month	Year
1. Office address			
2. TIN			

3. Name and address of the dealer
4. Tax Audit of your business was undertaken 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 the period from _____ to _____ reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.
5. A copy of the 'Audit Visit Report' is enclosed herewith for your reference.
6. You are, therefore, required to appear in person or through your Authorised agent at my office on dt _____ 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.
7. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you rule 22 of the Central Sales Tax (Odisha) Rules, 1957 to the best of my judgment.

(Mark "☐√☐ " whichever is applicable.)

- (a) Books of account maintained in support of transactions made under the provisions of the Central Sales Tax Act, 1956 and the rules made there under.
- (b) Records and documents required to be maintained in support of transactions made under the said Act and the rules made there under claiming exemption/deductions from the Turnover under the said Act.
- (c) Documents and evidence in support of the returns filed for the period 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)

Assessing Authority/Signature
Designation"

9. In the said rules, for "Form-IVA", the following Form shall be substituted, namely:—

"FORM-IVA

NOTICE FOR ASSESSMENT OF TAX

IN CASE OF ESCAPEMENT OF TURNOVER OR UNDER ASSESSMENT

[See rule 22 of the Central Sales Tax (Odisha) Rules, 1957]

	Date	Month	Year
1. Office address			
2. TIN			
3. Name and address of the dealer			

Your have been assessed under sub-rules (1)/(2)/(3)/(5) of rule 12 of the Central Sales Tax (Odisha) Rules, 1957, for the period from _____ to _____ on dt. _____.

Now, it appears to me that the whole/part of the turnover of sales/ purchases for the afore mentioned period has—

(Strike out whichever is not applicable)

(i) escaped assessment

(ii) been under assessed

(iii) has been assessed at a rate lower than the rate at which it is assessable.

OR

You have been allowed deductions from the turnover or exemptions from payment of tax under the Central Sales Tax Act, 1956 wrongly to which you are not eligible.

OR

You have been wrongly allowed set off of input tax credit in excess of the amount admissible under rule 7(3)(c) of these rules. You are, therefore, required to appear in person or through your Authorised agent at my office at _____ A.M./P.M. on dt. _____ and produce or cause to be produced accounts and documents relating to your business as specified below.

You are also directed to show cause why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax additionally assessed shall not be imposed on you clause (c) of sub-rule (4) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under rule 12(4)(d) of the Central Sales Tax (Odisha) Rules, 1957 to the best of my judgment without any further reference to you.

Particulars of accounts and documents required —

- 1.
- 2.
- 3.
- 4.

Assessing Authority/ Signature
Designation”

10. In the said rules, for “Form-IVB”, the following Form shall be substituted, namely:—

“FORM-IVB
NOTICE FOR ASSESSMENT OF TAX
IN CASE OF UNREGISTERED DEALER
[See Rule 22 of the Central Sales Tax (Odisha) Rules, 1957]

- | Date | Month | Year |
|------|-------|------|
| | | |
1. Office address
 2. Name and address of the dealer
 3. I have reason to believe on the basis of records available in this office that your liability to pay tax under the CST Act, 1956 has accrued on dt. _____, but you have nevertheless failed to apply for registration under Section 7 of the Act without sufficient cause.
 4. A copy of the Audit Visit Report is enclosed herewith for your reference.
 5. You are therefore, required to appear in person or through your Authorized agent at my office on dt. ____ at ____ A.M / P.M. & produce or cause to be produced the account and documents maintained for your business including such other documents as may be required for the period (s) from ____ to ____ as specified below.
 6. You are also required to show cause why in addition to the amount of tax that may be assessed on you, penalty equal to the amount of tax assessed shall not be imposed on you under rule 22 of the CST (O) Rules, 1957.

7. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under rule 22 of CST (O) Rules, 1957 to the best of my judgment without further reference to you.
8. Particulars of Accounts and Documents required —
- 1.
 - 2.
 - 3.

Assessing Authority/ Signature
Designation”

11. In the said rules, for “Form-VII”, the following Form shall be substituted, namely:—

“FORM VII

NOTICE OF DEMAND

[See Rules 8, 8A, 12(1), and 16 of the Central Sales Tax (Odisha) Rules, 1957]

	Date	Month	Year
1. Office address			

2. TIN										
--------	--	--	--	--	--	--	--	--	--	--

3. Name and address of the dealer	
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4. Please take notice that a sum of Rs. _____ (Rupees _____) has been determined as dues payable by you for the period from _____ to _____ under the Central Sales Tax (Odisha) Rules, 1957 as per details given below:

Rs.

Paise

- ☐ Tax due as per order dt.
- ☐ Interest due as per order dt.
- ☐ Penalty under rule 8A as per order dt.
- ☐ Penalty under rule 12(2) as per order dt.
- ☐ Penalty under rule 12(3) as per order dt.
- ☐ Penalty under rule 12(4) read with rule 10 as per order dt.
- ☐ Penalty under rule 12(5) read with rule 9 as per order dt.
- ☐ Any other amount due as per order dt.

(Strike out whichever is not applicable.)

5. You are required to pay this amount of Rs. _____ (Rupees _____) in the Government Treasury at _____ on or before dt. _____ and to produce the receipt in proof of payment in the office not later than dt. _____ failing which, the said sum will be recoverable from you as an arrear of land revenue.
6. You are further warned that unless the amount as aforesaid is paid and evidence of such payment is produced by the date fixed above, penalty as specified under sub-rule (2) of rule 16 shall be imposed.
7. If you are dissatisfied with the order of assessment or order imposing penalty, you may prefer appeal before the _____ within thirty days from the date of receipt of the said order.

Assessing Authority/Signature

Designation”

12. In the said rules, for “Form-VIIAA”, the following Form shall be substituted, namely:—

“FORM-VIIAA

AUDIT VISIT REPORT

[Refer Rule 22 of the Central Sales Tax (Odisha) Rules, 1957]

	Date	Month	Year
1. Office address			
2. Name and address of the dealer			
3. TIN			
4. Period of audit	From ___/___/___ to ___/___/___		
5. Nature of business			
6. Person(s) contacted in course of visit			
7. 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.			

8. Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained

--

9. Value of goods sold/supplied As

	As declared by the dealer (in Rs.)	Declaration Certificates produced and verified by the Audit team (in Rs.)	Discrepancy noticed (in Rs.)
(a) On branch transfer			
(b) On consignment sale			
(c) Sale in course of inter-State trade against concessional rate.			
(d) Sale in course of inter-State trade without any declaration forms.			
(e) transit sale made claiming exemption under Section 6(2) of the CST Act.			
(f) Sale in course of export u/s 5(1) of the CST Act.			
(g) Sale in course of import u/s 5(2) of the CST Act.			
(h) Sale in course of export u/s 5(3) of the CST Act.			
(i) Sales made in units SEZ u/s 8(6) of the CST Act.			
(j) Sales to foreign diplomatic mission u/s 6(3) of the CST Act.			

- 10.

	As declared by the dealer.	As determined by the audit team.
(a) Gross turnover		
(b) Net taxable turnover		

11. (a) Tax declared, if any
(b) Tax paid, if any
12. Differential tax determined by
the audit team to be paid by the dealer
13. (i) Analysis of purchase and use of
goods on concessional rate
(ii) Contravention, if any of
declaration Form 'C' (amount
involved).
14. Any other discrepancy found
15. Description of the report

Signature of the Head of the Audit Team
Name of the Head of the Audit Officer
Designation"

[No. 4166–FIN-CT1-TAX-0002/2012/FIN.]
By order of the Governor

S. ROUT
Deputy Secretary to Government