

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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No. 146, CUTTACK, TUESDAY, JANUARY 27, 2015/ MAGHA 7, 1936

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## FINANCE DEPARTMENT

### NOTIFICATION

The 22nd January, 2015

**S.R.O. No.19/2015**— 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, 2015.

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

2. In the Central Sales Tax (Odisha) Rules, 1957, in the rule 3;—

(i) for sub-rule (1) the following sub-rule shall be substituted, namely:—

“(1)(a) When an application for registration under sub-section (1) or sub-section(2) of Section 7 of the Act is made electronically by a dealer within thirty days from the date of which he becomes liable to pay tax under the Act, and submitted the duly signed hard copy of the said form and produced required documents in original within seven working days from the date of making the application , the officer authorized to register the applicant shall grant the certificate of registration with effect from the date of such liability.

(b) The officer authorized to grant certificate of registration, where it appears necessary, for reasons to be recorded in writing, may conduct or cause to be

conducted such inquiry to be completed within ninety days from the date of grant of the certificate of registration.

(c) The authority on the basis of such inquiry may allow the certificate of registration to continue or shall, after giving a reasonable opportunity of being heard, cancel the certificate of registration with effect from the date specified in that order.”;

(ii) clause (a) of sub-rule (2) shall be omitted.

[No.1927-FIN-CT1-TAX-0002/2012/FIN.]

By order of the Governor

S. ROUT

Deputy Secretary to Government