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## FINANCE DEPARTMENT

### NOTIFICATION

The 14th May, 2010

**S.R.O. No.179/2010**— 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 (Orissa) Rules, 1957, namely:—

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

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

2. In the Central Sales Tax (Orissa) Rules (hereinafter referred to as the said rules), after clause “(d)”, the following clauses shall be inserted, namely:—

“(dd) “e-payment” means payment of taxes payable or any other amount dues to the State Government through electronic funds transfer mechanism; and

(ddd) “e-challan” means a copy of the challan in the prescribed form generated by the bank/the tax payer from the computer on successful completion of the online payment transaction”.

3. In the said rules, rule 24 shall be substituted by the following, namely:—

**“24 Payment of tax, interest, penalty, composition money and security”**

(1) Payment of tax, interest, penalty, composition money and security under the Act shall be accompanied by a challan in Form IX copies of which will be obtainable from any Government Treasury or from the Office of any Sales Tax Officer or Assistant Commissioner:

(2) Payment of tax, interest, penalty, composition money and security payable under the Act can also be made through e-payment and in that case the e-challan shall be produced as proof of payment.

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

Explanation- 'e-payment' and 'e-challan' as referred to above shall have the same meaning as assigned under the Orissa Value Added Tax Rules, 2005.

[ No. 23203 –CTA-29/2010/F.]

By order of the Governor

S. ROUT

Under-Secretary to Government