

**FINANCE DEPARTMENT  
GOVERNMENT OF ODISHA**

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No. 11995 /F, Dated 20.04.2023

**Sub: Procedure for claiming reimbursement of State GST (SGST) on Cinematographic shows of Cinema titled "Delivery Boy" – reg.**

**Ref: F.D Order No. FIN-CT1-TAX-0012-2023- 11984 dated 20.04.2023**

The Government has issued Order No. **FIN-CT1-TAX-0012-2023- 11984 dated 20.04.2023** granting the benefit of reimbursement of Odisha GST (SGST) on Cinematographic shows of Cinema titled "**Delivery Boy**" exhibited in Cinema theatres/ Multiplex theatres in the State of Odisha from **21.04.2023 upto 30.06. 2023** subject to the conditions mentioned in the said G.O. This is applicable only in case of B2C invoices/tickets.

2. The registered tax payers (theatres/multiplexes) shall not collect State GST from the customers booking tickets (both online and over the counter) for the Movie "**Delivery Boy**". The total consideration will be reduced by the amount equal to the amount of SGST chargeable for each ticket. An illustration is attached at **Annexure-A** for reference. The registered taxpayers (theatres/multiplexes) shall have the following text printed on the tickets for the shows:

**"State GST not collected by the orders of the Government of Odisha".**

3. The registered tax payers (theatres/multiplexes) after having filed the returns and deposited SGST on the entry fee though not charged and collected from the customers (only B2C invoices/tickets) and having paid the SGST from their own resources are eligible to claim the reimbursement in the following manner:

- a. The Registered tax payers (theatres/ multiplexes) shall claim reimbursement of SGST paid on monthly/quarterly basis, as the case may be, by filing Application, manually, in **Annexure-B** to the Circle head having geographical jurisdiction irrespective of the fact whether the registered taxpayer is assigned under the Central or State Tax authority. The application shall be accompanied by at least 10 duplicate copies of Tickets and be submitted within seven (7) days from the due date of filing monthly or quarterly tax return or the actual date of filing of return whichever is earlier.
- b. Upon receipt of the Application in **Annexure-B**, the respective Circle Head shall scrutinize the Application, with reference to the number of Cinematographic shows exhibited on each day, number of tickets sold ( Category -wise) sold in each show, SGST paid though not collected along with the details of payment attributable to the Cinema covered under the reimbursement. The Circle Heads shall also check that the amount declared in B2C supplies in Form GSTR-1/GSTR-3B is more than the amount for which the reimbursement has been claimed.
- c. On satisfaction that the Applicant-Registered Tax Payers (theatres/ multiplexes) are eligible for the benefit of reimbursement scheme, the Circle Head shall issue an Order quantifying the eligible amount of SGST for reimbursement in **Annexure-C** along with recommendation within ten working days from the date of receipt of the Application. It is to be intimated to the Territorial Range Head within three working days from the date of passing the Order.
- d. Discrepancies, if any, found with regard to either inconsistency in the particulars declared in **Annexure-B** or non-payment / short payment of admitted SGST amount

though not collected and attributable to the Cinema covered under the scheme, the Circle Head shall issue Notice of Discrepancy in **Annexure-D** to the Applicant-Registered tax payer(s) (theatres/ multiplexes) within ten working days from the date of receipt of **Annexure-B**.

- e. The Applicant-Registered tax payer(s) (theatres/ multiplexes) shall file reply within ten working days from the date of communication of the Notice of Discrepancy. After considering the reply, if any, the Circle Head shall pass an Order quantifying the eligible amount of SGST for reimbursement in **Annexure-C** within ten working days thereafter and shall communicate the same to the Territorial Range Head within three working days from the date of passing such Order.
- f. After considering the reply submitted by the Applicant-Registered tax payer(s) (theatres/ multiplexes), if he is found to be ineligible for availing the benefit of reimbursement, the Circle Head shall pass a speaking Order in **Annexure-E** (Order of Rejection), rejecting the application within ten working days from the date of receipt of reply.
- g. The Territorial Range Head shall submit the same to the Commissioner of CT & GST, Odisha, Cuttack, within three working days for certification and onward submission to the **Industries Department**, Government of Odisha.
- h. Such orders for reimbursement(s) may be sent to the Industries Department for disbursement of the eligible amounts under reimbursement on weekly basis on the last working day of each week.
- i. Industries Department on receipt of the certified copy indicating details of reimbursement of SGST, shall sanction the amount specified therein within 7 working days.

3. **Removal of Difficulties** - If any difficulty arises in following the procedure, the Government may be requested to issue such instructions as are necessary for removing such difficulty.

*Saranyajit Rout*  
Joint Secretary to Government

Memo No. 11996 /F, Dated 20.04.2023

Copy along with copy of the Annexures are forwarded to the Commissioner of CT & GST, Odisha, Cuttack for kind information and necessary action.

*Saranyajit Rout*  
Joint Secretary to Government

**ANNEXURE A**

**ILLUSTRATION ON REDUCTION IN TOTAL COST OF TICKETS**

<b>NORMAL CHARGES FOR ADMISSION TO CINEMAS / MULTIPLEXES</b>			
<b>where admission fee is upto Rs. 100</b>		<b>where admission fee is above Rs. 100</b>	
Admission Fee (incl. Service charges, if any)			100.00
CGST	6%		6.00
SGST	6%		6.00
<b>Total consideration</b>			<b>112.00</b>
<b>where admission fee is upto Rs. 100</b>		<b>where admission fee is above Rs. 100</b>	
Admission Fee (incl. Service charges, if any)			118.64
CGST	9%		10.68
SGST	9%		10.68
<b>Total consideration</b>			<b>140.00</b>
<b>REDUCED COST FOR Delivery Boy (from 21.04.2023 to 30.06.2023)</b>			
<b>where admission fee is upto Rs. 100</b>		<b>where admission fee is above Rs. 100</b>	
Admission Fee (incl. Service charges, if any)			100.00
CGST	6%		6.00
SGST	<b>Not to be collected</b>		0.00
<b>Total consideration (After reduction)</b>			<b>106.00</b>
<b>where admission fee is upto Rs. 100</b>		<b>where admission fee is above Rs. 100</b>	
Admission Fee (incl. Service charges, if any)			118.64
CGST	9%		10.68
SGST	<b>Not to be collected</b>		0.00
<b>Total consideration (After reduction)</b>			<b>129.32</b>
<b>Text to be printed on the tickets:</b>			
<b>"State GST not collected by the orders of the Government of Odisha"</b>			

**ANNEXURE B**

To,

The Circle Head \_\_\_\_\_

**Application for claiming reimbursement of SGST by the Registered tax payers  
(theatres/multiplexes)**

*(To be filed separately for each tax period (Month / Quarter, as the case may be) manually)*

1	Application for the Tax period (Month / Quarter as the case may be)	
2	GSTIN of the Registered tax payer (theatres/ multiplexes)	
3	Name of the Registered tax payer (theatres/ multiplexes)	
4	Address of the Registered tax payer (theatres/ multiplexes)	
5	Jurisdictional Office where the Registered tax payer (theatres/ multiplexes) is registered (Name of the Circle)	
	a. ARN of filing Monthly/ Quarterly return	
	b. Date of filing the Monthly/ Quarterly return	
6	Seating Capacity( in each screen)	
7	Total No. of Days the Cinema titled "Delivery Boy" exhibited (Starting from 21.04.2023)	
8	Total No. of shows the Cinema titled "Delivery Boy" exhibited (Starting from 21.04.2023)	
9	Total Entry Fee Collected (excluding taxes) attributable to the above days / shows [Details of the day-wise, show-wise and category-wise tickets sold with value in Rs. to be annexed with this Form C]	
10	Amount of SGST paid but not collected attributable to the above Days / Shows	
11	Amount of CGST collected and paid attributable to the above Days / Shows	
12	Amount of SGST claimed as re-imburement attributable to the above Days / Shows	
13	Details of Bank Account of the Registered tax payer (Account No., Name of the Account, IFSC ,Bank/ Branch Name)	

**DECLARATION**

I \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

**Date:**

**Place:**

**Signature**

**Name & Status of the Authorised Signatory /  
Registered Taxpayer**

## ANNEXURE C

### Order quantifying the SGST amount eligible for Reimbursement

The Application and Declaration filed by the Applicant-Registered tax payer (theatres/multiplexes) is verified and the same is found to be eligible for the reimbursement of the SGST (not collected from the viewers but paid from own resources) attributable to the Cinematographic shows of Cinema titled "**Delivery Boy**" in terms of Government Order No. **FIN-CT1-TAX-0012-2023-11984 dated 20.04.2023** and the same is recommended for reimbursement.

The details are given below:

1	GSTIN of the Registered tax payer (theatres/multiplexes)	
2	Name of the Registered tax payer (theatres/multiplexes)	
3	Address of the Registered tax payer (theatres/multiplexes)	
4	Jurisdictional Office where the Registered tax payer (theatres/multiplexes) is registered (Name of the Circle)	
5	Tax Period and Date of filing Monthly / Quarterly return (as the case may be)	
6	Total Entry Fee Collected (excluding taxes) attributable to the " <b>Delivery Boy</b> "	
7	Amount of SGST paid but not collected attributable to the " <b>Delivery Boy</b> "	
8	Amount of SGST eligible for reimbursement attributable to the " <b>Delivery Boy</b> "	
9	Details of Bank Account of the Registered tax payer (Account No., Name of the Account, IFSC, Bank/ Branch Name)	

**Date:**

**Place:**

**Signature**

**Name & Designation of the Circle Head**

**ANNEXURE D**

**Notice of Discrepancy**

No. \_\_\_\_\_/CT&GST, Dated \_\_\_\_\_

To,

\_\_\_\_\_

**(Name of the Registered tax payer (theatres/ multiplexes))**

\_\_\_\_\_ **(GSTIN)**

\_\_\_\_\_ **(Address)**

\_\_\_\_\_ **(Address)**

Madam / Sir,

Please take notice that on verification of the details of claim of reimbursement of SGST (not collected from the viewers but paid from own resources) of Rs. \_\_\_\_\_ made in respect of the Cinematographic shows of Cinema titled "**Delivery Boy**" as submitted by you in Annexure-A for the Tax period (Month / Quarter), the following discrepancies are noticed:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Therefore, you are hereby called upon to furnish the above details / reasons in support of the claim of reimbursement of SGST (not collected from the viewers but paid from own resources) as claimed in Annexure- A for the Tax period (Month) within ten working days from the date of receipt of this Notice, failing which action deemed fit will be taken.

**Date:**

**Place:**

**Signature**

**Name & Designation of the Circle Head**

ANNEXURE E

Order of Rejection

No. \_\_\_\_\_/CT&GST, Dated \_\_\_\_\_

To,

\_\_\_\_\_

(Name of the Registered tax payer (theatres/ multiplexes))

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Address)

\_\_\_\_\_ (Address)

Madam / Sir,

This has reference to the Application for claiming of reimbursement of the SGST (not collected) attributable to the Cinematographic shows of Cinema titled "**Delivery Boy**" submitted in Annexure-A.

On verification of the details of claim of reimbursement for the Tax period (Month), few discrepancies were noticed. The Applicant-Registered tax payer (theatres/multiplexes) was called upon to furnish necessary details / reasons in support of the claim of reimbursement of SGST (not collected) as claimed in Annexure-A by issuing Notice of Discrepancy in Annexure-C Dated \_\_\_\_\_, for which reply has been filed by the Applicant-Registered tax payer (theatres/ multiplexes). Upon careful consideration of the reply filed, the claim is found to be not eligible for reimbursement of the SGST (not collected) attributable to the Cinematographic shows of Cinema titled "**Delivery Boy**" in terms of the Government Order dated \_\_\_\_\_ for the following reasons.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

In view of the above, the claim for reimbursement of SGST amount is rejected.

**Date:**

**Place:**

**Signature**

**Name & Designation of the Circle Head**