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FINANCE DEPARTMENT

NOTIFICATION

The 3rd March, 2014

S.R.O. No. 91/2014— In exercise of the powers conferred by Section 32 of the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 (Odisha Act 7 of 2000), the State Government do hereby make the following rules further to amend the Odisha State Tax on Professions, Trades, Callings and Employments Rules, 2000, namely :—

1. (1) These rules may be called the Odisha State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2014.

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

2. In the Odisha State Tax on Professions, Trades, Callings and Employments Rules, 2000 (hereinafter referred to as the said rules), for rule 4, the following rule shall be substituted, namely:—

"4. Grant of Certificate of Registration- (1) An application for Grant of Certificate of Registration under sub-section (1) of Section 6 shall be made electronically in Form-I, to the Assessing Authority under whose jurisdiction the place of work or business is situated and an applicant having places of work or business within the jurisdiction of different Assessing Authorities shall make an application electronically for registration to the Assessing Authority within whose jurisdiction his principal place of work or business is situated.

(2) On receipt of an application under sub-rule (1) for registration, the Assessing Authority, if finds that the application is in order and the necessary particulars have been

furnished by the applicant, shall grant to the applicant, a certificate of registration in Form-IA ordinarily within seven working days from the date of application.

(3) If the Assessing Authority finds that the application is not in order or all the particulars necessary for registration have not been furnished, he shall direct the applicant through e-mail or SMS(through mobile) to rectify the application or to furnish such additional information as may be necessary. After considering the revised application or the additional information, if any, the Assessing Authority shall Grant the Certificate of registration in Form-IA ordinarily within seven working days from the date of revised application or reject the application for registration, within thirty days of receipt of the revised application, after giving the applicant an opportunity of being heard, and by intimating an order of rejection of the application through e-mail or SMS (through mobile).

(4) Where the applicant has more than one place of business in Odisha under the jurisdiction of different Assessing Authorities, the Granting of Certificate of Registration shall be communicated electronically to the respective Assessing Authorities.

(5) Where the applicant for registration is also an assessee, he shall liable to obtain a certificate of enrolment along with the certificate of registration."

3. In the said rules, for rule 5, the following rule shall be substituted, namely:—

"5. Grant of certificate of enrolment- (1) An application for certificate of enrolment under sub-section (2) of Section 6 shall be made electronically in Form-II and an applicant having more than one place of work in Odisha shall be granted only one certificate of enrolment.

(2) Where an applicant has more than one place of work in Odisha, he shall make a single application in respect of all such places, specifying therein one of such places as the principal place of work for the purposes of these rules and submit such application electronically to the Assessing Authority within whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application in Form-II, enrolment shall be done electronically on the basis of the application. The certificate of enrolment in Form-IIA shall be made available in the designated portal ordinarily within three working days."

(4) Where the applicant has more than one place of business in Odisha under the jurisdiction of different Assessing Authorities, the granting of certificate of enrolment shall be communicated electronically to the respective Assessing Authorities.”

4. In the said rules, after rule 5, the following rule shall be inserted, namely:—

“5A. **Production of PAN Card etc.**— Notwithstanding anything contained in these rules, it shall be mandatory for the assessee and employer, to produce the PAN Card or TAN issued in his favour for new registration or enrolment and the assessee and employers already registered or enrolled under the Act, assigned with PAN or TAN under Income Tax Act, 1961 shall produce the same within four months from the date of enforcement of this rule to the concerned Assessing Authority.”

5. In the said rules, for rule 6, the following rule shall be substituted, namely:—

“6. **Amendment of certificate of registration.**— where the holder of a certificate of registration granted under rule 4 effects any change,

- (a) in respect of the name or nature of profession, trade, calling or employment;
- (b) in respect of the address of place of business;
- (c) in respect of PAN, e-mail address, bank account; or
- (d) effects any other change,

he shall inform the Assessing Authority of such changes through electronic mode and such amendment shall be done electronically on the basis of the application after which a fresh certificate of registration with updated data shall be made available in the designated portal and where a fresh certificate of registration is updated, the changes, in respect of which, the amendment has been effected with date, shall be made available in the designated portal.”

6. In the said rules, in rule 8,

(i) for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) Where the holder of a certificate of enrolment granted under rule 5 effects any change,

- (a) in respect of the name or nature of profession, trade, calling or employment;
- (b) in respect of the address of place of business;

(c) in respect of PAN, e-mail address, bank account; or

(d) effect any other change;

he shall inform the Assessing Authority of such changes through electronic mode and such amendment shall be done electronically on the basis of the application. After amendment of certificate of enrolment, a fresh certificate of enrolment with updated data shall be made available in the designated portal. Where a fresh certificate of enrolment is updated, the changes, in respect of which, the amendment has been effected with date, shall be made available in the designated portal."

(ii) sub-rule (3) shall be deleted.

7. In the said rules, for rule 9, the following rule shall be substituted, namely:—

"9. Cancellation of registration & enrolment—

(1) The certificate of registration granted under rule 4 may be cancelled electronically by the Assessing Authority when he is satisfied on his own information or by any intimation that the employer to whom such certificate was granted has ceased to be an employer.

(2) The certificate of enrolment granted under rule 5 may be cancelled electronically by the Assessing Authority when he is satisfied on his own information or by any intimation that the enrolled person is dead or that his liability to pay tax has ceased."

8. In the said rules, rule 10 shall be deleted.

9. In the said rules, rule 11 shall be deleted.

10. In the said rules, in rule 13,

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

"(1) Every employer, registered under the Act, shall pay the full amount of tax payable by him every month by the last day of the succeeding month through any mode as may be notified by the Commissioner.";

(ii) for sub-rule (2), the following sub-rule shall be substituted, namely:—

"(2) The employer shall furnish a return in Form-V electronically to the Local Assessing Authority within a period of three months from the end of the year to which the return so relates, showing details of payments.";

(iii) for sub-rule (4), the following sub-rule shall be substituted, namely:—

“(4) Notwithstanding anything contained in sub-rule (1), a registered employer, having more than one place of work under the jurisdiction of different Assessing Authorities, shall pay taxes and furnish a consolidated return in Form-V electronically in his principal place of work specified in respect of all the places of work in the certificate of registration under rule 4.”; and

(iv) sub-rule (5) shall be deleted.

11. In the said rules, in rule 14,

(a) In sub-rule (2),

(i) for clause (iii), the following clause, shall be substituted, namely:—

“(iii) Where the tax is intended to be paid directly by the Drawing and Disbursing Officer or other Authorised Officer, the same shall be paid through any mode as may be notified by the Commissioner along with Challan in Form No. XIX.”

(ii) for clause (v), the following clause shall be substituted, namely:—

“(v) The concerned Treasury Officer or Special Treasury Officer shall send one copy of the monthly Schedule of Recovery or Deposit of tax to the Local Assessing Authority and the Accountant General, Odisha along with the copies of Form-VI and challan in Form No. XIX as proof of the entries in the Receipt Schedule.”

(b) for sub-rule (3), the following sub-rule shall be substituted, namely:—

“(3) Where the Salary of an employee is drawn other than the mode of presentation of bills in the Treasuries, the amount of tax so deducted from the monthly salary of the employee, by the Registered Employer, shall be credited to the Government account under the head “0028-Other Taxes on Income and Expenditure – 107 – Taxes on Professions, Trades, Callings and Employments – 9913780 – Taxes on Profession” within fifteen days from the date of drawal of salary through any mode as may be notified by the Commissioner. A Challan shall be generated, by the Registered Employer, in Form No. XIX, and a statement shall be sent electronically in Form-VI to the Local Assessing Authority.”

12. In the said rules, in rule 16, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) A person, not being an employee as specified in Serial No.1 of the Schedule to the Act, liable to pay tax, shall make payment of the tax through any mode as may be notified by the Commissioner and generate Challan in quadruplicate in Form No. XIX and shall furnish a Tax Payment Statement in Form-XII accompanied with the copy of e-challan to the Local Assessing Authority. The tax shall be paid within the period specified in Section 10 of the Act.”

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

“FORM - I

[See rule 4(1)]

Application for Registration cum Amendment of Certificate of Registration

To

The Assessing Authority,

I hereby apply for Certificate of Registration/ Amendment of Certificate of Registration under the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 as per the particulars given below:

(Please use block letters only)

1. Name of the Applicant

2. (i) Address of the Principal Place of Work

PIN :

(ii) Address of other places of work, if any, in Odisha:

(iii) Telephone

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(iv) E-Mail Address

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3. Status of person signing this form. Put (√) mark below the appropriate heading.

Proprietor	Partner	Principal Officer	Agent	Manager	Director	Secretary

4. Class of Employer. Put (√) mark below the appropriate heading whichever is applicable.

Individual	Firm	Company	Corporation	Society	Club	Association

5. R.C. No. under OVAT Act if any-

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6. Permanent Account Number (PAN) -

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7. Details of Bank Account---

Name of the Bank	Branch & Code	Account Number	Nature of Account

8. Number of employees liable to pay tax for
which deduction of tax will be effected U/s 5 of the Act.

9. Total amount payable every year by the
registrant U/s 5 of the Act.

*10. Grounds on which amendment to the
certificate of registration is sought.

The above statements are true to the best of my knowledge and belief & I undertake to comply with the statutory requirements provided in the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 & the Rules made thereunder.

* To be filled in only in case it is an application for amendment.

ACKNOWLEDGEMENT

(To be generated from the system)

Received an application for Certificate of Registration / Amendment of Certification of Registration in Form-
I from --

Name of the Applicant

Address.....

Date.....".

14. In the said rules, after "Form-I" the following new Form, shall be inserted, namely:-

"FORM - IA

[See rule 4(2) and rule 4(3)]

Certificate of Registration

I hereby certify that.....
(Name & Status) having undertaken to comply with the statutory requirements provided in the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 & the Rules made thereunder is registered under Section 6(1) of the Act and is assigned with

1. Identification Number
 2. Date of effect
 3. Address
 4. Total amount payable every year
- U/s 5 of the Act.

Assessing Authority

Office Seal

_____ Circle

Seal

- Note:**
1. This Registration Certificate is not transferable.
 2. In case, the registrant starts operation from other places (other than those mentioned above), he shall intimate the Department.
 3. Tax payment shall be on monthly basis by the last day of the succeeding month as per Rule 13(1) (a) of the Rules.
 4. Return in Form-V shall be filed annually, within three months from the end of the year as per Rule 13(1) (b) of the Rules.

(iv) E-Mail Address

5. R.C. No. under OVAT Act-

(If any)

6. Permanent Account Number (PAN) –

7. Details of Bank Account---

Name of the Bank	Branch & Code	Account Number	Nature of Account

8. Annual Gross Turnover / Income –

9. Amount of tax payable

*10. Grounds on which amendment to the certificate of registration is sought.

The above statements are true to the best of my knowledge and belief & I undertake to comply with the statutory requirements provided in the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 & the Rules made thereunder.

* To be filled in only in case it is an application for amendment.

ACKNOWLEDGEMENT

(To be generated from the system)

Received an application for Certificate of Enrolment / Amendment of Certification of Enrolment in Form-II from –

Name of the Applicant

Address.....

.....

Date.....

16. In the said rules, after "Form-II" the following new Form, shall be inserted, namely:—

"FORM - IIA

[See rule 5(3)]

Certificate of Enrolment

I hereby certify that.....
(Name & Status) having undertaken to comply with the statutory requirements provided in the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 & the Rules made thereunder is enrolled under Section 6(2) of the Act and is assigned with

Identification Number

1. Date of effect

2. Class of Assessee

3. Address

5. Amount of tax payable

Assessing Authority

_____ Circle

Note: 1. This Enrolment Certificate is not transferable.

2. In case, the enrolled person starts operation from other places (other than those mentioned above), he shall intimate the Department.

3. Tax shall be paid annually before the date specified U/s 10 of the Act.

4. Tax payment Statement in Form-XII shall be filed annually as per Rule 16 of the Rules.

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

"FORM - V

[See rule 13(2) and rule 13 (4)]

Return by the Employer

For the Year _____

1. Name and Address of the Employer:
2. Registration No. :
3. (i) Amount of salaries or wages disbursed for the above period is
- (ii) Amount of tax deducted from salary / wages of the employees

Annual Salaries / Wages	Rate of Tax	Number of Employees	Amount Disbursed	Amount Deducted
Do not exceed ₹1,60,000/-				
Exceed ₹1,60,000/ but do not exceed ₹ 3,00,000/-				
Exceed ₹ 3,00,000/-				
Total				

(iii) Amount of Tax payable

4. Amount of Interest/Penalty payable
5. Total amount of Tax/Interest/Penalty
6. Amount of Refund sanctioned to be adjusted
7. Net amount of Tax/Interest/Penalty payable.....
- (SI.No.5 – SI. No.6)
8. Amount of Tax/Interest/Penalty paid
9. Mode of Payment:
- (Mention Bank Draft/Banker's Cheque No./ Cheque No./ Challan / Transfer credit schedule / e-Challan)

DECLARATION

I, _____ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

ACKNOWLEDGEMENT
(To be generated from the system)

Received the Return in Form-V for the Year _____ from _____
(Name, Status & Address)

on (date) _____"

18. In the said rules, the following new Form shall be added, namely:—

"FORM-XIX

[See rule14(2)((iii) and rule16(1)]

e-challan (for Commercial Taxes)

Government of Odisha

1.	Type of Tax	0028 – Other Taxes on Income and Expenditure – 107 – Taxes on Professions, Trades, Callings and Employments – 9913780 – Taxes on Profession	
2.	Registration/Enrolment Number		
3.	Circle		
4.	Name of Depositor		
5.	Dealer Name		
6.	Dealer Address		
7.	Period to which payment relates		
8.	Deposit Type		
9.	Payment on account of		
	(i)Tax		
	(ii)Interest		
	(iii)Penalty		
	(iv)Composite Tax		
	(v)TDS		
	(vi)Others		
	Total (in Rs.)		
	In words		

For use in Bank

Bank Transaction Id.	:	
Bank Transaction Date & Time	:	
Bank Transaction Status	:	
Treasury Reference Id.	:	

For use in Treasury

Challan no & date	Treasury Officer
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Payment of Remarks

This is computer generated receipt and do not required any signature or stamp.

[No. 5992/FIN-CT 1-TAX-0025/2013/F.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government