

# FINANCE DEPARTMENT

## NOTIFICATION

The 17<sup>th</sup> November, 2000

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, namely :-

### CHAPTER - I

#### Preliminary.

1. **Short title and Commencement** - (1) These rules may be called the Odisha State Tax on Professions, Trades, Callings and Employments Rules, 2000.

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

2. **Definitions** - (1) In these rules, unless there is anything repugnant in the subject or context, -

(a) "Act" means the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000;

(b) "Additional Commissioner of Profession Tax" means the Additional Commissioner of Sales Tax appointed by the Government under the Odisha Sales Tax Act, 1947;

(c) "Assistant Commissioner of Profession Tax" means the Assistant Commissioner of Sales Tax appointed by the Government under the Odisha Sales Tax Act, 1947 ;

(d) "Assistant Profession Tax Officer" means the Inspector of Sales Tax appointed under the Odisha Sales Tax Act, 1947 ;

(e) "form" means form appended to these rules ;

"Government Treasury" means, the Treasury, Special Treasury or Sub-Treasury of the District or sub-division or any place as the case may be, where the place of work of a person or an employer is situated, or if the person or employer has more than one such place, where his chief place of work or business, within that jurisdiction is situated;

(g) "Half year", for the purpose of these rules, means a period of six months commencing from the 1st April and the 1st October as the case may be;

(h) "place of work" in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, calling or employment or the place where salary and wages are disbursed to an employee;

(i) "Profession Tax Officer" means the Sales Tax Officer appointed by the Government under the Odisha Sales Tax Act, 1947 ;

(j) "Quarter" means a period of three months ending on the 31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September or 31<sup>st</sup> December as the case may be;

(k) "Section" means a section of the Act.

(2) Words and expressions used but not defined in these rules, unless the context otherwise requires, shall have the same meaning as respectively assigned to them in the Act.

### CHAPTER -II

3. **Profession Tax Authorities** - (1) The authorities to be appointed for assisting the Commissioner shall be of the following designations, namely :-

- a) Additional Commissioner of Profession Tax;
- b) Assistant Commissioner of Profession Tax;
- c) Profession Tax Officer; and
- d) Assistant Profession Tax Officer.

(2) The authorities specified in sub-rule (1) shall exercise such powers and perform such duties as may be conferred or imposed by or under the provisions of these rules within such local areas as may be assigned to them by the Commissioner, by notification, from time to time.

(3) The Additional Commissioner of Profession Tax, the Assistant Commissioner of Profession Tax, the Profession Tax Officer and the Assistant Profession Tax Officer shall be under the administrative control of the Commissioner.

(4) Subject to such conditions and restrictions as the Government may, by general or special order, impose, the Commissioner may, by orders in writing delegate any of his powers and duties under the Act or these rules to any person appointed under sub-rule (1), to assist him.

(5) The Commissioner may, by order in writing, delegate the functions of any Profession Tax Officer to such Assistant Profession Tax Officer, subject to such conditions, as may be specified by him in that order.

### **CHAPTER –III**

**4. Grant of Certificate of registration** - (1) An application for grant of certificate of registration under sub-section (1) of section 6 shall be in duplicate in Form-I, and an applicant having places of work within the jurisdiction of different Assessing Authorities shall make an application 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 shall grant, to the applicant, a certificate of registration by signing the appropriate column of Form I and a copy of such certificate shall be given to the applicant within thirty days of receipt of application, if he is satisfied that the application is in order and the necessary particulars have been furnished by the applicant. The corrections, if any, in the application shall be authenticated by the applicant as well as the Assessing Authority.

(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 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 by signing appropriate column in Form-I 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 passing a speaking order of rejection of the application.

(4) Where the applicant has more than one place of business in Odisha under the jurisdiction of different Assessing Authorities, the copies of the certificate of registration shall be endorsed to the respective Assessing Authorities by the authority granting such certificate of registration.

(5) Where the applicant is also an assessee and liable to obtain a certificate of enrolment, the certificate of registration under sub-rule (2) or (3) shall be deemed to be the certificate of enrolment.

**5. Grant of Certificate of enrolment** - (1) An application for certificate of enrolment under sub-section (2) of section 6 shall be 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 to the Assessing Authority within whose jurisdiction the said principal place of work is situated.

(3) On receipt of an application in Form-II, the Assessing Authority may require the applicant to furnish such additional information or evidence, as may be considered necessary, for determining the amount of tax payable by him in accordance with the Schedule to the Act.

(4) After considering the application and such additional information or evidence furnished, if any, the Assessing Authority shall grant a certificate of enrolment by signing appropriate column of Form II or reject the application, within thirty days of receipt of such application after giving the applicant an opportunity of being heard, and by passing a speaking order of rejection of the application. The corrections, if any, on the application shall be authenticated by the applicant and by the Assessing Authority.

(5) Where the applicant has more than one place of work in Odisha under the jurisdiction of different Assessing Authorities, the copies of the certificate of enrolment shall be endorsed to the respective Assessing Authorities by the authority granting such certificate of enrolment.

**6. Amendment of Certificate of registration** - (1) Where the holder of a certificate of registration granted under rule 4 desires the certificate to be amended, he shall submit an application in Form-I for the said purpose to the Assessing Authority, setting out the particulars in respect of which he desires such amendment and reasons therefor together with the certificate of registration, and there upon the Assessing Authority may, if he is satisfied with the reason given, make such amendments as he thinks necessary in the certificate of registration.

(2) Notwithstanding anything contained in sub-rule(1), where consequent upon the amendment of the Schedule to the Act, the class of assesseees or the rate of tax payable under the Act is or both are changed and a new class of assesseees or a new rate of tax is or both are specified, then the class of assesseees or the rate of tax mentioned in the certificate of registration granted under rule 4 to the holders of such certificate prior to such amendment shall stand changed respectively to the new class of assesseees or the rate of tax or both so specified in the said Schedule with effect from the date of coming into force of such amendment.

**7. Assignment of registration enrolment numbers and marks** - The Assessing Authority shall assign to each person or employer, as the case may be, under these rules, a number and a registration mark in the manner as would be specified by the Commissioner from time to time.

**8. Validity of enrolment** - (1) A certificate of enrolment granted under rule 5 shall remain valid so long as it is not cancelled under sub-rule (2) of rule 9.

(2) An application for amendment of certificate of enrolment shall be made in Form II to the Assessing Authority, who may, on receipt of such application require the applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by the applicant as specified in the Schedule to the Act, and upon determination of the amount of tax so payable by the applicant, the Assessing Authority shall make necessary amendment in the certificate of enrolment under his signature with date indicating the year from which the tax at the revised rate shall be payable.

(3) Notwithstanding anything contained in sub-rule (2), where consequent upon amendment of the Schedule to the Act, the class of assesseees or rate of tax payable under the Act is or both are changed and a new class of assesseees or a new rate of tax is or both are specified, the class of assesseees or the rate of tax payable or both as mentioned in the certificate of enrolment granted under rule 5 to the holders of such certificates prior to such amendment shall stand changed respectively to the new class of assesseees or the new rate of tax or both so specified in the said Schedule with effect from the date of coming into force of such amendment.

**9. Cancellation of registration enrolment** - (1) The certificate of registration granted under rule 4 may be cancelled by the Assessing Authority when he is satisfied 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 by the Assessing Authority when he is satisfied that the enrolled person is dead or that his liability to pay tax has ceased:

Provided that where consequent upon the amendment of the Schedule to the Act, the rate of tax payable by such person is specified as nil but he continues in his profession, trade, calling or employment, the certificate of enrolment shall not be cancelled.

**10. Display of certificate** - The holder of the certificate of registration shall display, conspicuously at his place of work, the certificate of registration.

**11. Issue of duplicate copy of certificate of registration or enrolment** - If a certificate of registration or a certificate of enrolment granted under these rules is lost, destroyed or defaced, the holder of such certificate shall apply to the Assessing Authority for a duplicate copy of such Certificate with a fee as specified in rule 25 of these rules and after necessary verification, the Assessing Authority shall issue to the holder of the certificate a copy of the original certificate and the copy so issued shall bear the endorsement " Duplicate Copy".

**12. Certificate** - The certificate to be furnished by a person to his employer or employers under the second proviso to section 5 shall be in Form III or IV, as the case may be.

## **CHAPTER- IV**

**13. Payment of tax by employer** – (1) Every employer, registered under the Act, shall pay into Government Treasury the full amount of tax payable by him every month as shown in the certificate of registration by the last day of the succeeding month.

(2) The employer shall furnish a return in form V to the local Assessing Authority accompanied by a copy of the receipted Treasury challan in Form O.T.C.-6 in token of payment of tax or by a Government cheque / R.B.I. cheque / Bank draft / Banker's cheque / a cheque certified by the Bank as good for payment, drawn in favour of the Assessing Authority together with a challan in Form O.T.C.-6 in triplicate, duly filled in by the employer.

(3) The employer required to pay any amount of tax, penalty, interest or composition money under provisions of the Act other than the amount payable under sub-rule (1) shall credit the same in the manner as specified in sub-rule (2).

(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 furnish a consolidated return and pay taxes in Form-V in his principal place of work specified in respect of all the places of work in the certificate of registration under rule 4.

(5) Notwithstanding anything contained in sub-rule (1), a registered employer may, by a written application to the Commissioner, seek permission to furnish quarterly or yearly return and the Commissioner may, after hearing the applicant permit him, by an order in writing, to file returns quarterly or yearly subject to such conditions as would be specified in that order.

**14. Deduction of tax from salary or wages** - (1) The Treasury Officer, Special Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, the Drawing and Disbursing Officer as the case may be, shall be responsible for deductions of due amount of tax from the pay bill of the Government servants as referred to in sub-clause (i) of clause (e) of section 2. The deduction shall be made every month and the salary or wages of such an employee for the month of February shall not be permitted to be drawn unless the balance tax due for the period from March to February or part thereof or from the month in which the employee has the liability to pay tax up to the month of February, as the case may be, has been fully deducted and credited to the Government account under appropriate head of account.

(2) Where the salary of an employee is drawn by presentation of bills in the Treasury, the deduction and credit of tax shall be made in the following manner, namely : -

i) The Drawing and Disbursing Officers shall furnish, the salary bills along with the deduction of tax in Form VI in duplicate, to the Treasury.

ii) On receipt of the Form as referred to in clause (i), the tax so deducted shall be accounted for in the Receipt Schedule under the Head of Account – "0028 – Other Taxes on Income and Expenditure – 107 – Taxes on Professions, Trades, Callings and Employments – 9913780 – Taxes on Profession". One copy of Form VI shall be sent to the local Assessing Authority along with the monthly Receipt Schedule and other copy of Form VI shall be sent to the Accountant General along with the monthly Receipt Schedule at the time of submitting monthly account.

iii) Where the tax is intended to be paid directly by the Drawing and Disbursing Officer or other authorised officer in the Treasury, the same shall be paid through Challan in triplicate in OTC Form No.6.

iv) The concerned Treasury Officer / Special Treasury Officer, on receipt of the paid vouchers from Bank, shall make necessary entries in the relevant payment and receipt register after detaching both copies of Form VI. After entry of the Sl.No. and date in the Receipt Schedule alongwith the T.V. No. and Date of the Bill in the said Form, one copy shall be sent to the Local Assessing Authority and the other copy shall be sent to the Accountant General, Odisha alongwith a copy of the Recovery / Deposit Receipt Schedule in the monthly account.

v) The concerned Treasury Officer / Special Treasury Officer shall send one copy of the monthly Schedule of Recovery / Deposit of tax to the Local Assessing Authority and the Accountant General, Odisha alongwith the copies of Form VI and challan in proof of the entries in the Receipt Schedule.

(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 through Treasury challan 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, or shall be remitted to the Local Assessing Authority in the shape of Government cheque / R.B.I. cheque / Banker's cheque / Cheque certified by the Bank as "good for payment" alongwith a challan in Form O.T.C.-6 in triplicate with a statement in Form VI.

(4) The Commissioner may, if he considers necessary, require the Drawing and Disbursing Officer, the Treasury Officer, Special Treasury Officer or the Sub-Treasury Officer or the Pay and Accounts Officer, as the case may be, to furnish to him a statement relating to payment of salary made to the Government servants during any specific period and such statements

shall show the name of the employees, the details of salary drawn, the amount of tax deducted therefrom and the period to which the tax relates.

(5) The Treasury Officer, the Special Treasury Officer, the Sub-Treasury Officer or the Pay and Accounts Officer, Drawing and Disbursing Officer or the Assessing Authority who is under employment of the Government shall be deemed to be a collecting agent appointed under section 14 of the Act.

(6) Notwithstanding anything contained in sub-rule (1), the liability of an employee to pay tax shall not cease until the amount of tax due from him has been fully paid to the Government account and without prejudice to the provisions of the said sub-rule, the said amount may be recovered from him, if the employer or the Assessing Authority is satisfied that the amount has not been deducted from his salary or wages.

15. **Notice** - (1) The notice under sub-sections (5) and (6) of section 6 shall be in Form VII and the notice under sub-section (3) of section 7 shall be in Form VIII.

(2) The notice of assessment under sub-section (1) of section 8 shall be in Form IX and under sub-section (3) of section 8 shall be in Form X and the notice of demand under sub-section (4) of section 8 and for other demands, including the penalty imposed under the Act shall be in Form XI.

(3) Before proceeding under sub-section (1) of section 8 on the ground that assessee has filed incorrect or incomplete return, the Assessing Authority shall record the reason or basis for such ground.

16. **Payment of Tax by Person** - (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 a treasury challan or a banker's cheque or bank draft accompanied with the challan Form in triplicate duly filled in, and shall furnish a Tax Payment Statement in Form XII to the Local Assessing Authority. The tax shall be paid within the period specified in section 10 of the Act.

(2) If it comes to the notice of the Assessing Authority that a person enrolled under sub-section (2) of section 6 has failed to pay the amount of tax due from him, in the manner laid down in sub-rule (1), he shall serve on that person a notice in Form XIII requiring him on a date specified in the notice to attend in person or through an authorised representative for showing cause for non-payment of tax and why penalty under sub-section (5) of section 8 of the Act shall not be imposed, after giving the person a reasonable opportunity of being heard and after holding such enquiry as may be deemed necessary or otherwise, and if the Assessing Authority is satisfied that the tax is payable but it has not been paid, he shall serve a notice of demand in Form XIV on that person or his representative to pay the amount within fifteen days from the date of receipt of the notice.

(3) If a person, liable to pay tax, has failed to get himself enrolled, the Assessing Authority shall serve on that person a notice in Form XV requiring him, on a date specified in the notice, to attend in person or through an authorised representative for showing cause for such non-enrolment, after giving the person a reasonable opportunity of being heard and after such enquiry as may be deemed fit or otherwise, and thereafter he shall assess the tax due to the best of his judgement and serve on him a notice of demand in Form XVI to pay tax within fifteen days from the date of receipt of the notice.

## CHAPTER – V

17. **Refund** - (1) When the Commissioner is satisfied that a refund of tax, penalty or interest, if any, is due to a person under section 21, he shall record the same in an order showing the amount of refund due and shall communicate the same to the person or the concerned employer.

(2) When an order for refund has been passed under sub-rule (1), the Commissioner shall, if the person or the employer does not apply in writing to the Commissioner within one month of the receipt of the order under sub-rule (1) to accept such excess amount by adjustment against the amount payable for any subsequent period as would be specified by the employer, issue to him a refund payment order subject to the proviso to section 21.

## CHAPTER- VI

18. **Shifting of place of work** - (1) If the holder of a certificate of registration or a certificate of enrolment in one area shifts his place of work to another area, he shall, within fifteen days of such shifting, intimate the same to the Assessing Authority from whose office the certificate was issued and he shall at the same time send a copy of such information to the Assessing Authority exercising jurisdiction over the area to which the place of work is shifted.

(2) With effect from commencement of the month immediately succeeding the month in which the intimation under sub-rule (1) is given, the Assessing Authority, having jurisdiction over the area to which the place of work has been shifted, shall

exercise all powers and discharge all functions relating to the determination and recovery of tax and all other matters ancillary thereto in respect of such persons or employers.

## **CHAPTER- VII**

19. **Appeal** - (1) An appeal under sub-section (1) of section 15 from an order passed by the Assessing Authority shall lie to the Assistant Commissioner of Profession Tax.

(2) No appeal shall be entertained after the expiry of a period of thirty days from the date of receipt of demand notice or the order :

Provided that the Assistant Commissioner of Profession Tax may admit an appeal after the expiry of the above period if he is satisfied that there was good and sufficient cause for the delay.

20. **Revision** - (1) A revision under sub-section (1) of section 16 shall lie, from an order passed in appeal, to the Commissioner of Profession Tax.

(2) No revision shall be entertained after the expiry of a period of four months from the date of receipt of the order passed in appeal.

Explanation. – In this rule the expression Commissioner shall include an Additional Commissioner of Profession Tax.

21. **Application for Appeal or Revision** - (1) Application for appeal or revision shall be made in duplicate in Form XVII and shall be presented to the appropriate appellate or revisional authority, as the case may be, by the appellant or applicant in person or through his authorised representative or be sent by registered post to the said authority containing a clear statement of the facts and state precisely the relief prayed for.

(2) The application for appeal or revision shall be accompanied by a copy of the order against which appeal or revision is filed as well as other relevant papers and such application shall be duly signed and verified by the appellant or the applicant, as the case may be.

22. **Rejection of Application for Appeal or Revision** - A petition for appeal or revision not in conformity with these rules may be summarily rejected.

23. **Rectification of defects** - Any authority under the Act may, on his own motion or on an application being made in this behalf, rectify any arithmetical or clerical mistake or any error apparent on the face of the record in any order passed by such authority including his predecessor in office and any authority subordinate to it :

Provided that if an order under this rule has an adverse effect on an employer or a person, no such order shall be passed unless a reasonable opportunity of being heard has been given to such employer or person in Form XVIII :

Provided further that no order under this rule shall be passed after expiry of a period of three years from the date of passing of the impugned order.

## **CHAPTER-VIII**

24. **Service of Notice** - The service of any notice which is issued under the provisions of the Act, or these rules or which is required to be issued for carrying out the purposes of the Act, may be effected on a person or an employer in any of the following manner, namely : -

- a) by giving or tendering it to such person or employer or his manager or agent in person, or
- b) by leaving it at his last known place of business or residence if such person or employer or manager or agent is not available, or
- c) by sending it to such person or employer by registered post, or
- d) by affixing it in some conspicuous place at the last known place of work or business or residence of person or employer, or
- e) by publishing in the local Newspaper wherever it is considered necessary.

## **CHAPTER- IX**

25. **Fees** - (1) A fee of rupees ten shall be payable on an application for grant of a duplicate copy of certificate of enrolment/registration.

(2) Fees payable under sub-rule (1) and fees payable under sub-section (3) of section 15 and sub-section (2) of section 16 of the Act shall be payable in challan in the manner prescribed in rule 13/16 and a copy of the challan shall be attached, by the person, to the application for appeal or revision or application for duplicate copy of certificate of enrolment/registration, as the case may be, in proof of payment of the required fees.

## **CHAPTER- X**

26. **Copy of order** - Whenever any order is passed by any authority affecting any employer or a person, a copy of such order shall be furnished to such employer or person, as the case may be, free of cost.

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### **F O R M - I**

[See rule 4(1)/ 6(1)]

#### **Application for Registration/ Amendment-cum-Certificate of Registration**

(To be submitted in duplicate)

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 type or use block letters only)

1. Name of the Applicant.....

2. Address.....

Pin Code.....District.....Telephone.....

3. Status of person signing this form. Put ( 4 ) mark below the appropriate heading

|            |         |                   |       |         |          |           |
|------------|---------|-------------------|-------|---------|----------|-----------|
| Proprietor | Partner | Principal Officer | Agent | Manager | Director | Secretary |
|------------|---------|-------------------|-------|---------|----------|-----------|

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

|            |      |         |             |         |      |             |
|------------|------|---------|-------------|---------|------|-------------|
| Individual | Firm | Company | Corporation | Society | Club | Association |
|------------|------|---------|-------------|---------|------|-------------|

5. R.C. number under Odisha Sales Tax Act, 1947/Central Sales Tax Act, 1956 (if any)

R.C.No. under OST Act.....R.C. No. under CST Act.....

6. Permanent Account Number (PAN) allotted under Income Tax Act (if any):

7. Name and address of other places of work, if any, in Odisha:  
(for information only)

8. Number of employees for which deduction of tax will be effected u/s 5 of the Act.

| Class of persons | Rate of | Number of | Amount payable |
|------------------|---------|-----------|----------------|
|------------------|---------|-----------|----------------|

|   | Tax | employees | every month |
|---|-----|-----------|-------------|
| Monthly salaries/ wages                             |     |           |             |
| (i) do not exceed Rs.5000/-                         |     |           |             |
| (ii) Exceed Rs.5000/- but do not exceed Rs.6000/-   |     |           |             |
| (iii) Exceed Rs.6000/- but do not exceed Rs.8000/-  |     |           |             |
| (iv) Exceed Rs.8000/- but do not exceed Rs.10000/-  |     |           |             |
| (v) Exceed Rs.10000/- but do not exceed Rs.15000/-  |     |           |             |
| (vi) Exceed Rs.15000/- but do not exceed Rs.20000/- |     |           |             |
| (vii) Exceed Rs.20000/-                             |     |           |             |

9. (i) Total amount payable by the registrant u/s 5 of the Act every month by the last day of the succeeding month (total of last Col. of 8): Rs.....

(ii) Amount payable every year by the registrant under section 5 of the Act Rs.....per annum payable before the date specified u/s 10 of the Act.

\*10. Grounds on which amendment to the Certificate of Registration Number ..... is sought :

(Enclose original certificate for amendment applied for)

The above statements are true to the best of my knowledge and belief.

Date..... Signature/Status.....

\*\*11. Registration Number allocated:/Amendment incorporated

12. Amount of tax payable/ Due date of payment.

Signature & Seal of Assessing Authority

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

\*\*To be filled up by Assessing Authority.

### A c k n o w l e d g e m e n t

(Particulars of name and address to be filled in & signed by the applicant)

Received an application for certificate of registration/amendment of Registration in Form - I From -

Name of the Applicant ..... Receiving Officer's signature\_

Full Postal Address.....

Date.....

[See rule 5 (1)/ 8 (2) ]

**Application for Enrolment/Amendment -cum-enrolment certificate.**

(To be submitted in duplicate)

To

The Assessing Authority, .....

I,.....son/daughter/wife of.....

(Name)

.....hereby apply for a certificate of enrolment/amendment of the certificate of enrolment bearing No..... which is enclosed herewith.

(Strike off the words not applicable)

1. Name of the Applicant

Trade Name

(a) Address

(b) Address of other places of work, if any.

Police Station.....

Sub Division.....

District.....

Pin Code.....

Telephone.....

Amount of tax payable by the applicant under the Act per annum Rs.....

Income Tax PAN(if any)

The Registration Certificate Number under OST/CST Act(if any).....

R.C.No. under OST ACT.....R.C. No. under CST Act.....

7. I declare that the above statements are true to the best of my knowledge and belief.

8. Enrolment number allocated/Amendments incorporated.

9. Amount of Tax payable/ Due date of payment.

Signature & Seal of Assessing Authority

Date .

Place.

**A C K N O W L E D G E M E N T**

(To be filled in by the applicant)

Received an application form for enrolment/amendment from the applicant.....on (date)  
.....

Signature of Receiving Officer

**FORM-III**

(See rule 12)

**(Certificate to be furnished by a person to his employer)**

I.....(Name)

.....(address)

hereby certify that I am engaged in the Profession/Trade/Calling of .....specified in entry.....of the Schedule to the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 and that the rate of tax payable by me under the same entry ,namely.....for Rs..... per annum is more than the rate of tax payable by me under entry ..... in the said Schedule in respect of my employment with..... (Name of the employer.....(Address)

I also certify that I shall get myself enrolled and shall pay the tax. \*

I have got myself enrolled under certificate.

No.....dated.....and have paid the tax/ shall pay the tax.

Place.

Date.

Signature.

\*Strike out whichever is not applicable

**FORM - IV**

[ See rule 12 ]

**Certificate to be furnished by a person who is simultaneously engaged in employment of more than one employer.**

I.....(Name)

.....(Address)

hereby certify that I am engaged in employments with the following employers:

Name of the employer Address of the employer

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

And that I shall get myself enrolled and shall pay the tax \*

I have got myself enrolled and have paid the tax/shall pay the tax

I hold the enrolment certificate No.....dated.....

Place.....

Date.....

Signature.....

\* Strike out whichever is not applicable.

**FORM - V**

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

**Tax Payment Return ( By the employer)**

For the period \_\_\_\_\_

(month/year)

1. Name and address of the employer:

2. Registration No.

3. (i) Amount disbursed towards salaries or wages paid for the above period

(ii) Amount of tax deducted from salary Rs.....

(iii) Amount of tax paid Rs.....

4. (i) Amount of interest/ penalty paid Rs.....

(ii) Total amount of Tax/Interest/Penalty Rs.....

Tax/Interest/Penalty

5. Mode of payment of tax:.....

(Mention Bank Draft/Banker's Cheque No./ Cheque No./ Challan / Transfer credit  
schedule)

Signature of Registered Employer/  
Drawing and Disbursing Officer

Date \_\_\_\_\_

**A c k n o w l e d g e m e n t**

(To be filled in by the Registered Employer )

Received the Tax Payment Return for the period / month / year \_\_\_\_\_ from \_\_\_\_\_ on (date)  
\_\_\_\_\_.

Signature of the Receiving Officer

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**F O R M - V I**

[ See rule 14 (2)&(3) ]

**SCHEDULE OF DEDUCTION**

Schedule of Recovery of Tax on Profession for the month of \_\_\_\_\_

\* ( To be accompanied with the Salary Bill in duplicate)

1. Name of the Department
2. Name of the Office
3. Designation of the Drawing and Disbursing Officer
4. Head of Account under which salary is drawn
5. Bill No. and Date

| Sl. No. | Name and Designation of the<br>employee | Gross Salary | Tax on Profession<br>deducted |
|---------|---|--------------|-------------------------------|
| (1)     | (2)                                     | (3)          | (4)                           |

1.

2.

Total amount of Profession Tax deducted from this Bill :

Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

To be credited to Government Account by transfer credit under Head of Account 0028 – Other Taxes on Income and Expenditure – 107 – Taxes on Professions, Trades, Callings and Employments – 9913780 – Taxes on Profession.

Signature of Drawing and Disbursing Officer

Seal and Designation

To be filled by the Treasury Officer / Spl. Treasury Officer / Sub-Treasury Officer

a) Name of the Treasury / Spl. Treasury / Sub-Treasury

b) T.V.No. and date of encashment of the Bill

c) Sl.No. \_\_\_\_\_ date \_\_\_\_\_ of the Receipt Schedule in which accounted for by Transfer Credit.

\* One copy after proper entry be sent to the Local Assessing Authority and the other copy with due entry will be sent as enclosures to the Recovery / Receipt Schedule while sending the monthly account to A.G.

**FORM - VII**

[ See rule 15 (1) ]

**Notice to an employer/person for showing cause for failure to apply for certificate of registration or enrolment certificate/for giving false information.**

To

.....(Employer or person)

.....(Address)

(a) Whereas being liable to registration/enrolment under sub-section (5) of section 6 under the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000, you have failed to apply for registration/enrolment within the required time:

(b) Whereas being liable to registration/ enrolment you have deliberately given false information in your application under section 6 :

I hereby give you notice to attend in person or through an authorised representative and to show cause why a penalty not exceeding rupees twenty for each day of delay/rupees five for each day of delay/ rupees one thousand should not be imposed upon you under sub-section (5)/ (6) of section 6.

Please take notice that the cause shown by you will be heard by the undersigned on.....dt.....

Seal.

Place  
Date

Signature.  
Designation.

**FORM - VIII**

[ See rule 15 (1) ]

**Notice to an employer/person for showing cause for non-submission of return.**

To

.....(Employer)

.....(Address)

.....R.C.No.

Whereas you having been registered/enrolled under section 6 of the Odisha State Tax on Professions, Trades, Callings and Employment Act, 2000 have failed to file the return/returns within the required time for the month/quarter/six months/year.

I hereby give you notice to attend in person or through an authorised representative and to show cause why a penalty not exceeding rupees five for each day of delay shall not be imposed upon you.

Please take notice that exparte orders may be passed in the event of default to appear personally or through an authorised representative on.....at.....

Seal

Date.

Place.

Signature.....

Designation.....

---

### **FORM - IX**

[ See rule 15 (2) ]

#### **Notice of assessment under section 8(1)**

Registration Certificate No.....  
(if any)

Whereas I am satisfied that the return/returns furnished by you for the month/period..... is / are incorrect/ and incomplete;

I hereby give you notice to attend in person or through an authorised representative alongwith accounts, papers and other evidence in support of your return/returns filed and show cause why penalty under sub-section (5) of section 8 of the Act shall not be imposed on you in addition to the tax assessed under section 8(1).

Please take notice that exparte orders may be passed in the event of default to appear personally or through an authorised representative on.....at.....

Seal.

Date.

Place.

Signature

Designation

---

### **FORM -X**

[See rule 15 (2) ]

#### **Notice of assessment under section 8 (3)**

Registration Certification No.....  
(if any)

a) Whereas you have failed to get yourself registered

b) Whereas you having been registered have failed to file the return/returns for the period/periods.....within the required time.

I hereby give notice to you to show cause why you will not be assessed to pay Rs.....under section 8(3) of the Act alongwith the interest under section 11(2) of the Act from the month of .....

You may appear in person or through an authorised representative to show cause alongwith accounts and other evidences relating to your employees and expenses on salaries and wages on.....dt..... If you fail to furnish show cause the above assessment shall be conformed.

Signature  
Designation

---

**FORM -XI**

[ See rule 15 (2) ]

**Notice of demand for payment of tax/interest/penalty.**

To

.....

Registration Certificate No.

Enrolment Certificate No.

Address.....

Please take notice that \*Assessment  
\*Appeal

Whereas your \*Revision proceeding for  
the period \_\_\_\_\_  
\*Rectification  
\*Penalty.

has been duly disposed of under section/ rule\*.....

You are hereby directed to deposit the following amount in the Government Treasury within 15 days of receipt of this notice.

- (1) Tax assessed .....
- (2) Interest payable .....
- (3) Penalty, if any .....

\_\_\_\_\_  
Total  
\_\_\_\_\_

Less: Amount already paid, if any.....

Net demand/Excess

Amount in words.

Seal:

Place.....

Date.....

Signature  
Designation.

\* Strike out whichever is not applicable.

---

**FORM - XII**

( See rule 16 (1) )

**Tax payment statement by non-employee assessee**

**For the Period** \_\_\_\_\_  
(Month/year)

1. Name & address of the assessee

2. (i) Enrolment Number:

(ii) Tax payable

3. Number of the registration certificate granted under Odisha Sales Tax Act, 1947 (if any):

4. Type of profession, Trade, Calling, Employment.

5. Income Tax PAN (if any):

6. Amount of tax paid for the period Rs.....

7. Amount of interest/Penalty paid for the period Rs.....

8. Total amount of tax/interest/penalty paid Rs.....

9. Mode of payment of tax \_\_\_\_\_  
(Mention challan / cheque / bank draft in detail)

Signature of the assessee.

---

**FORM - XIII**

[ See rule 16 (2) ]

**Notice to a defaulting non employee assessee.**

To

Name:.....

Address .....

Enrolment Certificate Number:

Please take notice that

Whereas being a person enrolled under sub-section (2) of section 6 of the Odisha State Tax on professions, Trades, Callings and Employments Act, 2000, you have failed to pay tax amounting to Rs.....which is due from you for the year ending.....as per your enrolment certificate, within due date.

You are hereby directed to attend in person or through an authorised representative at.....and to show cause why appropriate action should not be taken against you for recovery of the tax and interest thereof and why a penalty under sub-section (5) of section 8 shall not be imposed on you.

Please note that if you are agreeable to pay the said amount of Rs.....and the interest thereon.....of Rs.....to the treasury and submit to me on or before....., a receipted copy of the challan in support of payment of the said amount and in the event you need not attend before me as directed above.

Place.

Date.

Signature

Designation.

---

**FORM - XIV**

[ See rule 16 (2) ]

**Notice of demand to an assessee communicating  
the result of proceeding under rule 16(2)**

To

.....

Enrolment certificate number

Address.....

Please take notice that

The tax amounting to Rs.....for the year ending..... as per enrolment certificate was payable by you on or before.....and whereas you have failed to pay the said amount of tax.

You are hereby directed to pay Rs.....being the said amount of tax, penalty of Rs..... and interest of Rs..... within 15 days of the receipt of the notice, failing which appropriate action to recover the said amount of tax and interest will be taken against you in addition to imposing penalty under section 12 of the Act.

Seal.

Place:  
Date

Signature  
Designation.

**FORM - XV**

[ See rule 16(3) ]

**Notice to a person who has failed to get himself enrolled or pay tax**

To

.....  
.....

Whereas I am satisfied that you are liable to payment of tax and enrolment under section 6(2) of the Odisha State Tax on professions, Trades, Callings and Employments Act, 2000.

And, whereas you have failed to get yourself enrolled and to pay the tax due from you.

You are hereby given notice to appear in person or through an authorised representative on.....at.....before the undersigned with accounts, registers, documents and other evidence and show cause why penalty under sub-section (5) of section 6 of the Act shall not be imposed on you.

Seal:

Place: Date.

Signature  
Designation.

**FORM - XVI**

[ See rule 16 (3) ]

**Notice of demand to a person who has failed to get himself enrolled.**

To

.....  
.....

Address.....

Whereas the proceedings against you under rule 16 have been disposed of on.....and amount of tax of Rs.....has been assessed and payable by you in respect of the period.....and a penalty of Rs..... has been imposed under sub-section (5) of section 6 of the Act.

You are hereby directed to pay the said amount within a period of 15 days of the receipt of this notice, failing which appropriate action will be taken against you for the recovery of the amount.

Seal;

Place:

Date.

Signature  
Designation.

---

**FORM - XVII**

[ See rule 21(1) ]

**Appeal/Revision application against an order of assessment/appeal/penalty/interest.**  
(To be submitted in duplicate)

To

.....

I hereby appeal/apply for revision and furnish the following particulars.

- (I) Registration Certificate Number.....
  - Enrolment Certificate Number.....
- (II) Name of the employer/person and status.....
- (III) Type of profession, Trade, Calling etc.....
- (IV) Location and address.....
- (V) Period involved under impugned order against which appeal/revision is preferred from.....  
to.....
- (VI) a) Name of the authority who passed the impugned order.....
  - b) Date of the passing of the impugned order.....
  - c) Date of service of notice of demand.....
  - d) Amount of (i) Tax .....
    - (ii) Penalty.....
    - (iii) Interest.....
    - Total.....
  - e) Amount of admitted tax payable.....
  - f) Amount paid (i) Tax.....
    - (ii) Penalty.....
    - (iii) Interest.....
  - g) Amount in dispute.....

**G R O U N D S**

1. Statements of facts
2. Relief prayed for

A true copy of the impugned order is attached . The above statement is true to the best of my knowledge and belief and the amount of tax, penalty or interest in respect of which this appeal/revision is filed by me/us has been paid in full.

Place:  
Date

Signature  
Status.

**F O R M - X V I I I**

[ See rule 23 ]

**Notice to an employer or a person likely to be affected adversely on account of rectification of defects**

To

.....

Registration Certificate Number.....

Enrolment Certificate Number.....

\*Whereas it appears that in the.....order dated.....passed/ given by.....for the period from..... to.....in your case these are the following mistakes:-

x x x   x x x   x x x   x x x

\*Whereas it has been noticed that you have been under assessed to the tax payable by you under the Odisha State Tax on Professions, Trades, Callings and Employments Act,2000 for the period from.....to.....under the order passed on.....

And whereas it is proposed to rectify the mistake as stated below under rule 23 or revise the said assessment order.

You are hereby given notice under section 15/16 of the said Act that if you wish to prefer any objection against the proposed rectification/ revision, you should attend either personally or through an authorised representative at the office of the undersigned at.....on.....day of ..... at.....

Gist of the rectification proposed to be made:

Seal:

Place  
Date:

Signature  
Designation.

(\* Strike out the Paragraph not applicable)

[No.46286-CTA-96/2000-F.]

By order of the Governor

**P.K. ROUT**  
Under Secretary to Government