

Compendium of Circulars

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA
CUTTACK

No. 11899 /CT, Dated 1-8-16
III-11/3/2015: Policy
OFFICE ORDER

Sub: New Registration Process for Issue of Certificate of Registration

For ease of doing business, the OVAT Rules have been recently amended to simplify the procedure of registration of dealers. Accordingly, the e-Registration process has now been changed. As per the new process, filing of application for registration, scrutiny of application and approval/rejection thereof shall be done in the following manner.

1. The applicant will click on e-Registration module of the Portal of this organization and complete the enrolment process in the manner it is done presently.
2. After successful enrolment, a link will be provided in the given e-mail Id of the applicant to fill up the application forms for registration under VAT, CST, Entry Tax and Profession Tax.
3. After filling up of the application form(s), the applicant is required to upload self-attested scanned copy of the documents prescribed u/r 15 (9) of the OVAT Rules.
4. Before submitting the application form(s) online, the applicant will ensure payment of application processing fee of Rs.500/-, preferably through e-payment, and upload scanned copy of e-challan as proof of payment.
5. Thereafter the applicant will click the "SUBMIT" button to submit his application.
6. On submission of the application in online mode by the applicant, the application will become visible in the dashboard of the helpdesk of the concerned Circle. (Dealer information -> Helpdesk).
7. The Help Desk Officer will undertake initial scrutiny of the application with reference to the documents and proof of payment of processing fees uploaded by the applicant.
8. If the application(s) and the uploaded documents are found to be in order, the Help Desk Officer will click on "PROCEED" button and thereafter the application(s) will be transmitted to the dashboard of the Registering Authority of the Circle.
9. If the application(s) and/or the uploaded documents are found not to be in order, the Help Desk Officer will click on the "Response Sheet" to record the defects / deficiencies noticed in the application(s) and / or the document (s).



10. After recording the defects / deficiencies in the Response Sheet, the Help Desk Officer will click on "SAVE" button and then close the Response Sheet. After that, he will click on "PROCEED" button provided in the main screen of the application whereby the application will move to the Registering Authority.
11. The Registering Authority will go to the Registration Disposal Module to view the pre-checked application and undertake any of the following:
 - (a) Approve the application (by clicking the "APPROVE" button) if no defect/deficiency has been pointed out by the Help Desk Officer(i.e. no Response Sheet prepared by the Help Desk Officer)
 - (b) Approve the application if he does not agree with the Response Sheet prepared by the Help Desk Officer(i.e. the Registering Authority holds the application to be in order)
 - (c) Agrees with the Response sheet prepared by the Help Desk Officer and sends it to the Applicant by clicking on the "SEND TO THE APPLICANT" button.
 - (d) Edits the Response Sheet prepared by the Help Desk Officer and sends the edited Response Sheet to the Applicant by clicking on the "SEND TO THE APPLICANT" button.
 - (e) Creates a Response Sheet himself (where the Help Desk Officer has failed to identify the defects/deficiencies) and send it to the Applicant by clicking on "SEND TO THE APPLICANT" button.
12. (a) After clicking on "SEND TO THE APPLICANT" button, the system will send an SMS to the applicant to view the Response sheet in the portal through pending registration process for necessary compliance.
 - (b) After necessary compliance, the applicant will resubmit the rectified application and document(s) in the portal and thereafter the same process as mentioned at Para-8,9,10 & 11 above will be followed by the Help Desk Officer and the Registering Authority.
13. In case of approval, after clicking on "Approve" button another window will open to enable filling up of some details regarding periodicity of return, date of liability, dealer type and office of filing return. The Registering Authority is required to fill in those details and save. After that TIN number and R.C. will be generated from the system. Soon after generation of R.C., the applicant will be informed through SMS and e-mail regarding approval of R.C. and assignment of TIN.



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14. After generation of R.C. (s), the Registering Authority will generate the password, take a print of the R.C. (s) and send the signed copies thereof along with the password by Registered Speed Post through the BNPL Scheme.

As per Rule 18 (1) (i), the Registering Authorities are required to register the dealer and issue him a Certificate of Registration ordinarily within one working day. Therefore, the endeavor should be to complete the registration process within the time line prescribed in the Rules. In case of unavoidable circumstances, the registration process must be completed maximum within three working days from the date of submission of application(s). Even if the corresponding Rules in CST, Entry tax and Profession Tax governing the process of registration have not been amended, the Registering Authority must ensure granting of registration applied under all the aforementioned Acts within the time line as prescribed above.

After approval, if the Registering Authority feels it necessary, he may select a dealer for post-registration enquiry. If, as a result of such enquiry, any adverse fact is noticed, the Registering Authority may take appropriate action as per provisions of law including cancellation of registration certificate.

Sales Tax Officers appointed under sub-section (2) of Section 3 of OVAT Act, 2004 are already authorized by the Commissioner to function as Registering Authorities in the State of Odisha within their respective jurisdiction vide Notification No.8197-V (VI)-53/2005-CT. **Therefore, in order to lessen the workload of DCCTs/ACCTs in-charge of Circles and also in order to comply to the provision of issuing the Registration Certificate ordinarily within one working day, it is hereby decided that the Sales Tax Officers will henceforth act as Registering Authorities instead of DCCTs/ACCTs. The DCCT / ACCT in-charge of the Circle shall assign the work of registration to one or more Commercial Tax Officers (empowered as Sales Tax Officer) depending on the workload. All applications presently pending with the DCCT/ACCT in-charge of the Circle shall be transferred to the Sales Tax Officers concerned for disposal.**


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