

Compendium of Circulars

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
ODISHA, CUTTACK.

No. III (I) 38/09/ 6699 /CT Dt. 29 /04/2014

To

All Deputy Commissioner of Commercial Taxes,
All Assistant Commissioner of Commercial Taxes,
All Commercial Tax Officers in charge of Circles / Assessment Units.

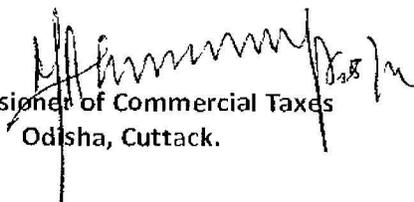
Sub: In the matter of registration under Odisha Entry Tax Act, 1999.

Madam / Sir,

It has been brought to the notice of the undersigned that registered dealers under Odisha VAT Act seeking registration under Odisha Entry Tax Act are asked to submit application in Form E-17. It appears that the officers do not distinguish between dealers who are registered and dealers who are liable for registration. Clause (a) of Sub-Rule (I) of Rule 4 prescribes the manner for the registered dealers under VAT Act seeking registration under Odisha Entry Tax Act. A VAT registered dealer seeking registration under Odisha Entry Tax Act is required to apply for registration in Form E-2. But the dealers who are liable for registration under Odisha VAT Act shall apply for registration under Odisha Entry Tax Act in Form E-17 as prescribed under Clause (b) of Sub-Rule (I) of Rule 4. In other words, an un-registered dealer under VAT Act seeking registration under Odisha Entry Tax Act shall apply for registration in Form E-17.

It is, therefore, impressed upon all the concerned officers to guide the dealers properly and not to confuse with Clause (a) and Clause (b) of Sub-Rule (I) of Rule 4 of Odisha Entry Tax Rules and accordingly, insist on E-2 or E-17, as the case may be.

Yours faithfully


Commissioner of Commercial Taxes
Odisha, Cuttack.