

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. III-36/3/2015-Policy 16204 /C.T

Dated 10 / 12 /2018

To

Head of CT & GST Circle (All)
Head of CT & GST Territorial Range (All)

Sub: Requirement of filing Annual Return in Form VAT 201A u/r 34 (6A) of the OVAT Rules

Madam/Sir,

Representations have been received from different quarters seeking clarification on the requirement of filing Annual Return in Form VAT 201A u/r 34 (6A) of the OVAT Rules for the year 2017-18. As we all know, with the implementation of GST w.e.f. 01.07.2017, the OVAT Act to the extent relatable to those goods which are chargeable to GST was repealed w.e.f. the same 01.07.2017. Consequently, dealers are no more liable to pay VAT on sale of those goods which are chargeable to GST after 01.07.2017 and also are not required to file return for the tax periods commencing from 01.07.2017.

Rule 34 (6A) of OVAT Rules mandates filing of an Annual Return in addition to the periodical returns filed under sub-rule (1) or sub-rule (6) of the said rules. Since dealers did not have VAT liability for the whole year of 2017-18, they are in doubt as to whether to file the Annual Return as required u/r 34(6A) of the OVAT Rules.

In this regard, it is hereby clarified that Rule 34(6A) mandates filing of an Annual Return in Form VAT 201A and accordingly, the same may be filed by reporting the transactions of the quarter ending on 30.06.2017. Since Annual Return will be filed after finalization of accounts, the need for reconciliation of accounts, if any, may be done and the reconciled turnover may be reported in the Annual Return.

This may be publicized widely for information of all concerned.

Yours faithfully,


Commissioner of CT & GST
Odisha, Cuttack

