OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No.III(III) 122/06 /8204/CT., **Dt.26/08/2013**

NOTIFICATION

Sub: Modification of return form in Form VAT-002, under the Odisha Value Added Tax Rule, 2005 consequent upon introduction of new tax rate @50% under sub part, "Part-II-A of Schedule-B of Odisha VAT Act, 2004.

Whereas, Government of Odisha, Finance Department has introduced a new tax rate@ 50% under sub part, "Part-IIA" of Schedule-B of Odisha Value Added Tax Act, 2004 with effect from 11.4.2013 in pursuance to the notification No.-14355-FIN-CT1-TAX-0053-2012, dt.11.04.2013.

And whereas, rule 34 of the Odisha value Added Tax Rules,2005 has been amended by inserting sub-rule (13) providing for modification of return forms such as VAT-002 by Commissioner with the prior approval of Government through issue of notification, as and when required.

Now, therefore, in exercise of power under the sub-rule (13) of the Rule 34 of the Odisha Value Added Tax Rules, 2005 and with the prior approval of Government in Finance Department, vide their letterNo-FIN-CTI-TAX-0001/2013/(pt)27255/F, Dt.21.08.2013, the return form in Form VAT-002 is hereby modified in order to enable the dealers to file return for the tax periods beginning on and after 01.07.2013.

This notification shall come into force with effect from 01.07.2013.

Commissioner of Sales Tax,
Odisha, Cuttack

Memo No. 18205/CT., Dated ------/----/2013

Copy in duplicate is forwarded to the Director, Printing, Stationery and Publication, Odisha Madhupatna, Cuttack for publication in next issue of the Odisha Gazette. This may be published in an extra ordinary Gazette & 25 copies of the same may please be supplied to this office. This may also be published in the next issue in the Odisha Commercial Tax Gazette. This is a statutory notification and shall bear SRO number.

26.8.13

Deputy Commissioner Commercial Taxes (VAT)

Memo No. 18206/CT., Dated ----/----/2013

Copy forwarded to the Spl. C.C.T. (Enf.) / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / JCCT s of all the Territorial Ranges /DCCTs in charge of all the Enforcement Ranges/ Vig. Division/All DCCTs/ ACCTs/ CTOs in charge of Circles / Check gates/ Assessment Units / CTOs in charge of Investigation Units / all officers of H.O for information and necessary action.

26.8.13

Deputy Commissioner Commercial Taxes (VAT)

Memo No/18207-/CT., Dated ---/---/2013

Copy forwarded to the ACCT (IT) / system analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

26.8.13

Deputy Commissioner Commercial Taxes (VAT)

5 spare copies to Policy Section
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FORM VAT-002

[Refer to sub-rule (6) of Rule 34]

01	SRIN							

02. Period covered by this return

	D	D	M	M	Y	Y	Y	Y
From								
To								

03. Name of the business

Address

PIN							FAX									PHONE							

04. If you have no purchase and sale mark this box "X"

PART-A

Particulars of purchase and receipts

I - From registered dealers

		Purchase value including tax
05.	Purchases of goods	
	(i) exempt from tax	
	(ii) prescribed in Schedule-B excluding goods on which tax has been paid on MRP	
	(iii) prescribed in Schedule-C	
	(iv) on which tax has been paid on MRP.	
	(v) **Total [(i)+(ii)+(iii)+(iv)]**	

II - From unregistered dealers

06.	Purchase/receipt of goods subject to levy of tax	
	(i) @ 1%	
	(ii) @ 4%	
	(iii)@ 5%	
	(iv)@ 10%	
	(v) @ 13.5%	
	(vi)@ 18%	
	(vii)@ 20%	
	(viii)@ 25%	
	(ix) @ 50%	
	(x) Total [(i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)+(ix)]	
07.	Total receipt/purchase from all sources **[05(v)+06(ix)]**	

PART-B

I - Turnover of sales and turnover of purchase

(Sale of goods through works contract not to be included here)

		Sale value	Tax paid
08.	**Total Sale of goods purchased from registered dealers on payment of tax**		
09.	**Less : sale of goods**		
	(i) declared u/s 14 of the CST Act.		
	(i) purchased on payment of tax on MRP		
	(iii) prescribed in Schedule-C purchased on payment of tax		
	(iv) exempt from tax		
	(v) **Total [(i)+(ii)+(iii)+(iv)]**		

II - Calculation of Tax

		Turnover "A"	Tax "B"
10.	Taxable sale for levy of TOT @ 1% [08-09(v)]		
11.	Turnover of purchase for levy of tax u/s 12		
12.	**Total Tax payable [10(B)+11(B)]**		

III - Calculation of TTO and composition tax of works contractors

13.	Gross payment receipt/receivable		
		TTO "A"	**Tax "B"**
14.	Taxable turnover (60% of the amount at box 13) and tax @ 4% thereon.		

IV – Tax payable and tax paid

15.	**Total Tax payable [12(B) or 14(B)]**	
16.	Less tax paid	
	(i) Self deposit	
	(ii) TDS	
	(iii) check gate payment	
	(iv) excess paid in previous quarter, if any	
	(v) **Total**	
17.	Balance payable, if any **[15-16(v)]**	

18. **Payment details**

SL. No.	Challan No./D.D.No. / M.R No.	Date	Treasury / Bank	Branch Code	Amount
1.					
2.					
3.					

19. **Information on use of invoices for the quarter.**

Retail invoice issued		Total value of sales	Invoice received		Total value of purchases
From Sl No. of Invoice	To Sl. No. of Invoice		No. of sellers	Total no. of invoice	

DECLARATION

I (name) ______________________________ being (status) ____________ of the above business do hereby declare that the information given in this return is true and correct to the best of my knowledge and belief.

Signature
Status with relation to business
Seal

Date ___/___/____

(FOR OFFICIAL USE ONLY)

Acknowledgement receipt no. ______________ Date ______________

Signature and stamp
of Section Clerk