

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

No.III (III) 122/06 -3678/CT, Dt._13/03/2014

NOTIFICATION

Sub: Refund to International Bodies etc.

In exercise of power conferred by sub-rule (4) (c) of Rule-65 of the Odisha Value Added Tax (Amendment) Rule, 2013, I, Sri Manoj Ahuja, IAS, Commissioner of Sales Taxes, Odisha, Cuttack do hereby specify that all the applications for claim of refund arising out of clause (a) of sub-section (2) of Section 58 shall be made electronically through Bhubaneswar II Circle.

2. The procedure for applying for the claim of refund in electronic method shall be as follows:

- a) The authorized officer on behalf of the Organisation is to apply on-line for the claim of refund in the portal of the Commercial Tax Department in Form VAT-323A. No User ID or password is required to apply online.
- b) After duly filling up of the Form VAT-323A, the authorized officer is required to send it for approval of competent authority. After sending it for approval, the system will generate an Acknowledgement, of which the authorized officer will take a print out.
- c) The acknowledgement printed from the portal is to be submitted by the authorized officer to the Bhubaneswar- II Circle through Registered Post only along with the copies of the required documents like retail invoices in support of purchases of goods only for official use on the basis of which the claim of refund is made (each minimum tax exclusive price of Rs.1,000/-) and authorization letter in original in support of the officer applied for refund.
- d) The application for refund shall be filed within a period of fourteen days from expiry of the quarter to which the claim relates.

3. All such applications for refund arising out of clause (a) of sub-section (2) of Section 58 will be processed electronically by the Bhubaneswar II Circle. After processing, approval would be given through VATIS and Refund Orders in Form VAT - 318 A would be generated online for the applicant(s) to download from the portal.

4. Once an e-Refund has been approved by the Bhubaneswar – II Circle authority, the amount of refund would be directly transferred to the given bank account of the respective applicant through the treasury system.

This Notification shall come into force with immediate effect.

**Sd/-
Sri Manoj Ahuja, IAS,
Commissioner of Sales Tax
Odisha, Cuttack**

Memo No. /CT., Dated /03/2014

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.

**Deputy Commissioner Commercial Taxes
(VAT)**

Memo No. /CT., Dated /03/2014

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.

**Deputy Commissioner Commercial Taxes
(VAT)**

Memo No. **/CT., Dated** **/03/2014**

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.

**Deputy Commissioner Commercial Taxes
(VAT)**

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