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

**No.III(III) 122/06 8621 /CT.,** **Dt. 10 / 05 /2012**

## NOTIFICATION

**Sub: Modification of return form in Form VAT-201, VAT-201A,VAT-002 & VAT-002A under the Odisha Value Added Tax Rule, 2005 due to change in rate of tax from 4% to 5%.**

Whereas, Government of Odisha, Finance Department have amended Part-II of Schedule-B of Odisha Value Added Tax Act, 2004 by substituting goods taxable at the rate of 4% by 5% with effect from 01.04.2012 in SRO No.126/2012 published in The Odisha Gazette on 30.03.2012.

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-201, VAT-201A, VAT-002 & VAT-002A by Commissioner with the prior approval of Government though 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 letter No-FIN-CTI-TAX-0001/2012-18986/F, dt.07.05.2012, the return form in Form VAT-201, VAT-201A, VAT-002 & VAT-002A are hereby modified in order to enable the dealers to file return for the tax periods beginning on and after 01.04.2012.

This notification shall come into force from 01.04.2012.

**Sd/-**
**(Manoj Ahuja,I.A.S)**
**Commissioner of Sales Tax,**
**Odisha,Cuttack**