

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No.III(III) 122/06 1441/CT.,

Dt. 31 / 9 /2015

NOTIFICATION

Sub: Modification of return form in Form VAT-201, under the Odisha Value Added Tax Rule, 2005 due to change in rate of tax

Whereas, Government of Odisha, Finance Department have amended tax structure in Part-IIA of Schedule-B of Odisha Value Added Tax Act, 2004 vide F.D. Notification No.28524-FIN-CTI-TAX-0011/2014/F, Dt.30.09.2014 and in Schedule –C vide F.D. Notification No.35307-FIN-CTI-TAX-0012/2013/F, Dt.24.12.2014.

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 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 letter No-FIN-CTI-TAX-0003/2015-1706/F, dt.20.01.2015, the return form in Form VAT-201 is hereby modified in order to enable the dealers to file return for the tax periods beginning on and after 01.10.2014.

This notification shall come into force from 01.10.2014.


(Manoj Anuja, I.A.S)
Commissioner of Sales Tax,
Odisha, Cuttack

Memo No. 1442 /CT.,

Dated 31 / 01 /2015

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.

**Joint Commissioner of Commercial Taxes
(VAT)**

Memo No. 1443 /CT.,

Dated 31 / 01 /2015

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 for information and necessary action .

**Joint Commissioner of Commercial Taxes
(VAT)**

Memo No. 1444 /CT.,

Dated 31 / 01 /2015

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 .

**Joint Commissioner of Commercial Taxes
(VAT)**

5 spare copies to Policy Section
5 spare copies to Library
2 spare copies to O.C.T.Gazetted

RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (1) of rule 34]
PART-A

Original / Revised

If revised, date of filing of Original Return ____/____/____

Acknowledgement No. _____

Attach a note explaining the reason for revising the return

01. TIN

--	--	--	--	--	--	--	--	--	--	--

02. Period covered by this return

From

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

 To

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

03. Name and Style of the business

Address

PAN

Mobile
No.

PHONE

Email
IDIn the boxes herein after provided do not leave any box blank unless you have marked "X" in box 04.
If you have nothing to enter in a box, insert "NIL".

04. If you have made no purchase as well as no sale, mark this box "X"

☐05. Input tax credit carried forward from previous tax period.
(same as at serial No.55 of the previous return)Rs.

--

PART-B

Purchases and receipts during the period covered by this return

I. - Within the State

(Excluding capital goods & goods meant for sale by transfer of right to use)

[illegible]

II. From outside the State

(Excluding capital goods and goods meant for sale by transfer of right to use)

Value (in Rs.)	

III. Within the State

17. (i) Purchase / receipt value of capital goods
(ii) Purchase / receipt value of goods for sale by transfer of right to use

IV. From outside the state

18. (i) Purchase / receipt value of capital goods
(ii) Purchase / receipt value of goods for sale by transfer of right to use

19. Total value of goods purchased / received including capital goods and goods meant for sale by way of transfer of right to use (16+17(i)+17(ii)+18(i)+18(ii))

\$	
----	--

20. Total amount of Input tax [05+07(i)(B)+ 07(ii)(B +08 (iii)(B)+09A(iii)(B)+09A(vii)B+9B(i)B]+9B(ii)B

21. Less (i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales (Box 6(8) of Annexure I)

- (ii) Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20 (as at serial 5 of Annexure II or Sl. No. 8 of Annexure-II-A)

- (iii) Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20 (total of column 7(e) of the table in Annexure VI or column 9(v) of Annexure VI-A whichever is applicable)

- (iv) ITC to be reversed for other reasons (as per column 8-D of Annexure -VII)

- (v) VAT paid on goods for use in mining, generation of electricity including captive power plant.

- (vi) VAT paid on goods which are not input

22. **Total reduction of ITC (21(i) + (ii) + (iii) + (iv) + (v) + (vi))**

23. Net Input Tax (20-22)

98(i)B]+98(ii)B	
otherwise than by way of	
in sub-section (3) of	
as per sub-section (8-a)	
9(v) of Annexure VI-A	
I)	
aptive power plant.	

38. Sales of goods on MRP (Value as per MRP)

- (i) at 5% tax rate
(ii) at 13.5% tax rate
(iii) at 50% tax rate
(iv) Total

39. Sale of goods in Schedule "C"

- (i) at 20% tax rate
(ii) at 23% tax rate
(iii) at 25% tax rate
(iv) at such other rate as prescribed under section-17A
(v) Total

40. Total value of sale and despatch

[Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) +
36(A) + 37(iv)(A)]

--	--

41. Taxable Turnover (TTO)

Sl. No. 33(ix)(A)+35(A)+ 38(iv)(A)+39 (v) (A)

--	--

42. (i) Total output Tax

[Sl. No. 34(B)+ 35(B)+ 38(iv)(B)+ 39 (v) (B)]

--

43. Decrease of output tax due to issue of credit note

[As at Box 4(x) of Table-IV of Annexure-V]

--

44. Increase of output tax due to issue of debit note

[As at Box 6(x) of Table-IV of Annexure-V]

--

45. Output tax after adjustment of credit note and debit note
(42 - 43 +44)

--

46. Net tax payable (45 - 29) (if 45 > 29)

--

47. Interest payable u/s 34

--

48. (i) Total tax and interest (46+47)

(ii) Excess paid if any[56(i)(g)] [56(v)(g) - 48]

--

49. Excess Amount of Input Tax credit (29 - 45) (if 29 > 45)

--

50. ITC adjusted against CST payable during the tax period (put the amount of CST payable in the box)

--

51. Balance ITC after adjustment of CST (49-50)

Refund claim under Rule 65 and Rule 66

52. Amount of refund claimed (i) as per Rule 65

(ii) as per Rule 66

(iii) Total ((i)+(ii))

--

53. Balance ITC after refund claim (51-52(iii))

--

54. Amount disallowed from the refund claim but allowed to be credited to ITC as per refund sanction order, if any.

(refund sanction order, if any, passed during the tax period to allow such ITC) (order copy to be enclosed)

55. Total ITC to be carried forward (53+54)

--

N.B : If you have declared sale in Box 30(i)(A), 30(iv)(A) & 30(v)(A) you can claim refund of excess ITC related to export and such other sales as referred to above and carry forward the balance ITC.

PART-D

56. Details of Tax deposited

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / T.D.S / check gate payment	Treasury Challan No./ e-challan / D.D / Banker's Cheque / MR No.					For official use only	
		Type of Instrument	Name of the issuing Bank / office	No.	Date	Amount	P.C.R. No.	Date
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
(i)	Excess payment, if any carried forward from the previous tax period							

Particulars of payment

(ii)	Self deposit or by Bank Draft							
(iii)	TDS -							
(iv)	Payment made at the check gate or any other payment against money receipt							
(v)	Total payment [(i)+(ii)+(iii)+(iv)]							
(vi)	Balance payable [48-56(v)] if 48 > 56(v)							
(vii)	Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [56(i)(g)] [56(v)(g) - 48, if 48<56(v)]							

57. Information on Sales/purchases made for the tax period

SALE ON RETAIL INVOICE			
Month	Retail Invoice issued		Total value of Sales
	From Sl. No.	To Sl. No.	

List showing sale of goods to registered dealers of Odisha on tax invoice. (dealer wise information) (attach separate sheet, if necessary)

Sl.No.	Name & address of the purchasing dealer	TIN of the purchasing dealer	Total value of goods (in Rs.)	Total VAT paid (in Rs.)
(1)	(2)	(3)	(5)	(6)
1.				
2.				
3.				

List showing purchase of goods from registered dealers of Odisha on tax invoice. (dealer wise information) (attach separate sheet, if necessary)

Sl.No.	Name & address of the selling dealer	TIN of the selling dealer	Total value of goods (in Rs.)	Total VAT paid (in Rs.)
(1)	(2)	(3)	(5)	(6)
1.				
2.				

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

Date of declaration ____/____/____

(with designation)

Seal

Please note the following :

- (1) This return along with payment must be presented on or before the 21st day of the month following the tax period in Box 02.
- (2) In case the payment is made by a challan in the Bank, please enclose a copy of the same.
- (3) In case of e-payment please enclose a copy of e-challan.
- (4) You will be subject to interest and penalty as per the provisions of the Orissa Value Added Tax Act, 2004, if you –
 - fail to file the return even if it is a 'nil' return
 - make a late payment of tax
 - make false declaration

FOR OFFICIAL USE ONLY

Period covered under the return _____
Date of receipt of the return _____
Amount of Tax paid along with return _____
Mode of payment _____

Signature with designation
of the receiving officer.
Seal

ANNEXURE I

(In case of despatch of goods to outside the state otherwise than by way of sales, Branch transfer / Consignment sales)

01. Despatch value of stock transfer (as at sl.31 of the return) Rs.

02. Tax-rate-wise breakup of inputs purchased on Tax Invoice and used in the transfer of stock otherwise than by way of sales (Branch transfer or Consignment sales)

Sl. No.	Rate of tax on inputs purchased	Purchase value of input used excluding VAT (in Rs.)	VAT paid on purchase of inputs on stock transferred (in Rs.)	Creditable input tax (in Rs.)	Non-Creditable input tax (in Rs.) (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Purchase at 1% tax rate				
2.	Purchase at 2% tax rate				
3.	Purchase at 5% tax rate				
4.	Purchase at 10% tax rate				
5.	Purchase at 13.5% tax rate				
6.	Purchase at 25 % tax rate				
7.	Purchase at 50 % tax rate				
8.				TOTAL	

Date:

Signature

Seal

N.B:-

- (1) Dealer to calculate purchase value of inputs as well as VAT paid basing on the corresponding inputs used in the stock transferred to outside the state.
- (2) The creditable amount of input tax will be (5% - 4% = 1%), (10%-4%=6%) , (13.5% - 4% = 9.5%) , (25%-4%=21%) and (50%-4%=46%)of the value of inputs purchased at 5%, 10%,12.5% ,13.5% ,25% or 50% tax rate.

ANNEXURE-II

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)
[See sub rule (3) of Rule 11]

Table-I

01. Particulars of interstate sale

Sl. No.	Rate of Tax	Value (In Rs.)	Tax (CST) (In Rs.)
	(a)	(b)	(c)
i.	Sale of goods @ 1%		
ii.	Sale of goods @ 2%		
iii.	Sale of goods @ 5%		
iv.	Sale of goods @ 10%		
v.	Sale of goods @ 13.5%		
vi.	Sale of goods @ 25%		
vii.	Sale of goods @ 50%		
viii.	Total		

02. Total CST payable as at column viii(c) in the Table-I

03. Tax group wise proportionate purchase value of goods sold in course of interstate trade or commerce/goods purchased* which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II

Particulars of purchase within the state

Sl. No.	Rate of Tax	Value (In Rs.)	VAT (ITC) (In Rs.)
	(a)	(b)	(c)
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 2%		
iii.	Purchase of goods @ 5%		
iv.	Purchase of goods @ 10%		
v.	Purchase of goods @ 13.5%		
vi.	Purchase of goods @ 25%		
vii.	Purchase of goods @ 50%		
viii.	Total		

04. Total Input Tax Credit at viii(c) in the Table-II

05. ITC to be reduced
[04 – 02]
[This may be taken to Sl. No.21(ii) of Part-B]

Date ____/____/____

Signature
Seal

* Manufacturer will calculate the proportionate inputs (goods) used in the manufacturing of goods sold in interstate trade and calculate the purchase value of those inputs (goods) as well as the input tax.

ANNEXURE-II-A

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See clause (e) of sub rule (3) of Rule 11]

[To be furnished once only while filing the return for the tax period in which OVAT (Amendment) Rules 2009 comes into force]

01. Period for which the aforesaid information is furnished

From	D	D	-	M	M	-	Y	Y	Y	Y
	0	1	-	0	6	-	2	0	0	8
To	D	D	-	M	M	-	Y	Y	Y	Y

Table-I

02. Particulars of interstate sale

Sl. No.	Rate of Tax	Value (in Rs.)	Tax (CST) (in Rs.)
	(a)	(b)	(c)
i.	Sale of goods @ 1%		
ii.	Sale of goods @ 4%		
iii.	Sale of goods @ 12.5%		
iv.	Total		

03. Total CST payable as at iv(c) in the Table-I

04. Tax group wise proportionate purchase* value goods sold in course of interstate trade or commerce/goods purchased which go into the composition of the goods manufactured for sale in course of interstate sale.

Table-II

Particulars of purchase within the state

Sl. No.	Rate of Tax	Value (in Rs.)	VAT (ITC) (in Rs.)
	(a)	(b)	(c)
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 4%		
iii.	Purchase of goods @ 12.5%		
iv.	Total		

05. Total Input Tax Credit as at iv(c) in the Table-II

06. Non creditable input-tax to be reduced [05 – 03]

07. ITC already reduced while filing returns for the aforesaid period

08. Balance to be reduced (to be taken to Sl. No. 21(ii))

Date ____/____/____

Signature

Seal

N.B :

- * in case of dealers who have already reduced ITC on account of CST payable less than the corresponding ITC, shall deduct the amount already reduced at column 07 and the balance if any at column 8 to be reduced in the present return.

Annexure III

(For claim of input tax credit on capital goods)

Table-I

Particulars of purchase of capital goods

	Purchase of Capital goods (within the state) Tax rate wise (in Rs)	Purchase price of Capital goods excluding VAT "A"	VAT Paid "B"
01.	2% tax rate		
02.	5% tax rate		
03.	13.5% tax rate		
04.	Total		

Table-II

Particulars of purchase of capital goods not eligible for input tax as per Schedule-D

	Purchase of Capital goods (within the state) Tax rate wise (in Rs)	Purchase price of Capital goods excluding VAT "A"	VAT Paid "B"
05.	2% tax rate		
06.	5% tax rate		
07.	13.5% tax rate		
08.	Total		

09. Total creditable input tax
[04 (B) – 08 (B)]

10. Input Tax Credit on Capital goods brought forward from
previous tax period.

11. Total Creditable Input Tax
[Box 09 + Box 10]

Date ____/____/____

Signature

Seal

- * The unadjusted balance ITC as per the provisions existing before amendment of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.

ANNEXURE III-A

(Calculation of creditable input tax on goods purchased for sale by way of transfer of right to use for the tax period for which the return is filed)

[see Rule-13]

01. Name and address of the Dealer (s) / Institution (s) to whom the right to use has been transferred and the material conditions of transfer.

Table-I

Sl. No.	Name & Address with TIN	Agreement No. & date	Period for which transferred	Consideration value (in Rs.)	Consideration value for the tax period (in Rs.)	Output tax due for the tax period (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i.						
ii.						
iii.						

02. Purchase price, of goods, the right to use of which is transferred and VAT paid thereon,

Table-II

Sl. No.	Rate of tax	Purchase price excluding VAT (in Rs.) "A"	VAT Paid (in Rs.) "B"
i.	Goods at 2% tax rate		
ii.	Goods at 5% tax rate		
iii.	Goods at 13.5% tax rate		
iv.	Total (Creditable Input Tax)		

03. Creditable Input Tax [Box (iv) (B)] in the Table-II

- 04.* Add unadjusted balance of input tax, if any from earlier tax period(s)

05. **Total Creditable Input Tax**

Date ____/____/____

Signature

Seal

* The unadjusted balance ITC as per the provisions existing before amendment of sub rule(2) of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.

ANNEXURE-IV

Taxable turnover of Works Contractor
(See Rule 6)

TIN											
-----	--	--	--	--	--	--	--	--	--	--	--

Period From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y

Sl. No.	Nature of works as per Appendix to the Rule	Gross Payment Received	Deductions		TTO*	Remarks
			On account of labour and service charge	Others		
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.	Total					

Date ____/____/____

Signature

Seal

* The total at 17(f) be taken to Sl. No.41 of Part-C of the return and the tax group wise break up to be taken to the respective row of Sl. No. 33.

ANNEXURE V

Adjustment to ITC and output tax arising from issue and receipt of credit notes and debit notes.

TABLE-I

01. Details of credit Note / Debit Note received

SL. No.	Credit note number and date	Value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

TABLE-II

02. Effects of credit note / debit note received on the ITC

SL. No.	Rate of tax	Total value of credit note received (in Rs.)	Total tax effect of credit notes received (in Rs.)	Total value of debit note received (in Rs.)	Total tax effect of Debit notes received (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i.	1%				
ii.	2%				
iii.	5%				
iv.	10%				
v.	13.5%				
vi.	25%				
vii.	50%				
viii.	Total				

TABLE-III

Details of credit Note / Debit Note issued

SL. No.	Credit note number and date	Value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

TABLE-IV

03. Effects of credit note / debit note issued on output tax

SL. No.	Rate of tax	Total value of credit note issued (in Rs.)	Total tax effect of credit notes issued (in Rs.)	Total value of debit notes issued (in Rs.)	Total tax effect of Debit notes issued (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i.	1%				
ii.	2%				
iii.	5%				
iv.	10%				
v.	13.5%				
vi.	20%				
vii.	23%				
viii.	25%				
ix.	50%				
x.	Total				

Date ____/____/____

Signature/

* Input tax required to be decreased or increased as a result of receipt of credit note and debit note as worked out at box 4(viii) or 6(viii) in Table-II shall be taken to Part-B of the return for adjustment at Sl. No. 24 and/or 25.

**** Output tax** required to be decreased or increased as a result of issue of credit note and debit note as worked out at **column 4(x) or 6(x) in Table-IV** shall be taken to **Part-C** of the return for adjustment at **Sl. No. 43 and / or 44**.

ANNEXURE-VI

Reduction of ITC where sale price is less than purchase price

[Sub rule (5) and (6) of Rule 14]

To be furnished by the dealers who sell goods at a price less than the purchase price.

01. Details of input tax and output tax

Sl.No.	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale	Excess input tax over output tax {(4)-(6)}*	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a)							
(b)							
(c)							
(d)							
(e)	Total						

Date : ____ / ____ / ____

Signature

Seal

*** Total of column 7(e) is equal to (4)(e) – (6)(e)**

ANNEXURE-VI-A

Reduction of ITC where sale price is less than purchase price

To be furnished by the dealers who sell goods at a price less than the purchase price.

*** To be furnished once only in the return filed for the tax period in which OVAT (Amendment) Rules 2009 comes into force**

*** Attach separate sheet if necessary**

01. Period for which the aforesaid information is furnished.

From	D	D	M	M	Y	Y	Y	Y
	0	01	-	0	06	-	2	0
To	D	D	M	M	Y	Y	Y	Y
			-			-		

02. Details of input tax and output tax

Sl.No.	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale
(1)	(2)	(3)	(4)	(5)	(6)
i.					
ii.					
iii.					
iv.					
v.	Total				

Excess input tax over output tax {(4)-(6)}	Deduct tax already reversed	Balanced to be reversed	Remark
(7)*	(8)	(9)**	(10)

Date : ____ / ____ / ____

Signature

Seal

* Total of 7(v) = 4(v) - 6(v)

** Total of 9(v) = 7(v) - 8(v) [to be taken to Sl. No. 21(iii)]

Annexure-VII

(Reversal of ITC already availed in respect of purchase of goods for violation of purchase condition subsequently)

Conditions for reversal of ITC and amount to be reversed

Sl. No.	Conditions / Situations	Value of goods purchased (In Rs.) *	VAT paid (In Rs.)
(A)	(B)	(C)	(D)
1.	Goods purchased for any of the purpose specified under sub-section (3) of Section 20 of the Act but are subsequently used otherwise,		
2.	Goods purchased are lost due to theft, damage or for any other reason		
3.	Goods purchased but remained unsold at the time of closure of business		
4.	Goods purchased but remain unutilized or unsold on the date on which the exercise of option for composition of tax under this Act, is allowed		
5.	Goods purchased but remain unutilized or unsold on the date on which the liability of the dealer to pay tax under section 11 is changed to section 16		
6.	Goods purchased are utilized in manufacture of goods exempted from tax		
7.	Goods purchased are exempted from levy of tax subsequently**		
8.**	Total		

Date ____/____/____

Signature

Seal

*** For furnishing information under column C, the dealer is to calculate the value of inputs of the corresponding items from the relevant tax invoice on which the goods were purchased.**

**** The total at 8(D) will be taken to Sl. No. 21(iv) of Part-B.**