

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No.III (III) 23/12 /CT.,

Dt. _____ / _____ /2013

NOTIFICATION

Sub: Modification of return form in Form-E3 under the Odisha Entry Tax Act, 1999.

Whereas, certain modifications are required to be made in the return form E3, under Odisha Entry Tax Act, in order to enable the dealer to adjust the excess payment of tax in the subsequent tax periods, to show the interest if any due for late payment of tax, to allow set off on purchase of packing material in case of manufacturer to avoid double taxation and to provide scope to deduct purchase value of the schedule goods exempted by government through notification.

Now, therefore, in exercise of power under the sub-rule (13) of the Rule 34 of the Odisha Value Added Tax Rules, 2005 read with rule 34 of Odisha Entry Tax Rules and with the prior approval of Government in Finance Department, vide their letter No-FIN-CTI-TAX-0001/2013/23617/F, Dt.16.07.2013, the return form in Form E3 is hereby modified in order to enable the dealers to file return for the tax periods beginning on and after 01.10.2013.

This notification shall come into force with effect from 01.10.2013.

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

Memo No. 16390 ICT.,

Dated 26/07/2013

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.

MF
26.7.13
Joint Commissioner Commercial Taxes
(VAT)

Memo No. 16391 ICT.,

Dated 26/07/2013

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.

MF
26.7.13
Joint Commissioner Commercial Taxes
(VAT)

Memo No. 16392 ICT.,

Dated 26/07/2013

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.

MC
26.7.13
Joint Commissioner Commercial Taxes
(VAT)

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

12. Total of cols.09[c],10 & 11 [c]

Rs.

13. Balance purchase value of goods on which entry tax is payable (Sl. No. 08-12)

Rs.

14. Break up of purchase value (Col.13) on which entry tax is payable (to be filled up by dealer other than manufacturer)

(1)	(2) Name of goods	(3) Purchase value	(4) Amount of entry tax
Part I scheduled goods subject to tax @ 1%.			
Part II scheduled goods subject to tax @ 2%			
Total			

15. Details of purchase value of raw materials on which entry tax is payable (to be filled up by manufacturer)

(1)	(2) Name of goods	(3) Purchase value	(4) Amount of entry tax
Part I scheduled goods purchased for use as raw materials subject to concessional rate of tax @ 05%.			
Part II scheduled goods purchased for use as raw materials subject to concessional rate of tax @ 1%.			
Total			

(Attach additional sheets, if required)

16. Details of purchase value of scheduled goods other than raw materials on which Entry Tax is payable (to be filled up by manufacturer)

(1)	(2) Name of goods	(3) Purchase value	(4) Amount of entry tax
Part I scheduled goods subject to tax @ 1%. (i)			
	Total		
Part II scheduled goods subject to tax @ 2%. (ii)			
	Total		
(iii)	Grand total [(i) + (ii)]		

17. Total entry tax

[Total of Col. 14(4)+15(4)+16(4)]
payable on purchase

Rs.

PART-C

> (Filed in addition to Part B if the dealer is a manufacturer of scheduled goods)

- | | | |
|-----|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 18. | Total Sale value of finished products which are scheduled goods | Rs. <input style="width: 100%;" type="text"/> |
| 19. | Sale value of finished products which are scheduled goods sold within the same local area | Rs. <input style="width: 100%;" type="text"/> |
| 20. | Sale value of finished products which are scheduled goods sold in course of inter-State trade and commerce. | Rs. <input style="width: 100%;" type="text"/> |
| 21. | Sale value of finished products which are scheduled goods sold in course of export out of the territory of India. | Rs. <input style="width: 100%;" type="text"/> |
| 22. | Sale of finish products which are scheduled goods sent out side Orissa otherwise than by way of sale. | Rs. <input style="width: 100%;" type="text"/> |
| 23. | Sale value of finished products which are scheduled goods sold against declaration in Form E 16. | Rs. <input style="width: 100%;" type="text"/> |
| 24. | Total Cols. 19,20,21,22 & 23 | Rs. <input style="width: 100%;" type="text"/> |
| 25. | Balance sale value of goods (Col No. 18-24) on which entry tax is payable | Rs. <input style="width: 100%;" type="text"/> |
| 26. | Break up of sale value (Col.25) on which entry tax is payable by a manufacturer | Rs. <input style="width: 100%;" type="text"/> |

Sl. No.	Description of goods	Sale value of goods	Rate of tax	Amount of tax
(a)	(b)	©	(d)	(e)
1.				
2.				
3.				
	Total			

(Note In case of sales made against E 15 & E 16 Declarations, details to be given in Form 3A and original declaration forms to be furnished)
(Attach additional sheets, if required)

- | | | |
|-----|-------------------------------------------------------------------------------|-----------------------------------------------|
| 27. | Amount of entry tax (Total of Col. 26(e) payable) | Rs. <input style="width: 100%;" type="text"/> |
| 28. | (a) Amount of set off, if any, claimed on raw materials [Total of Col. 15(4)] | Rs. <input style="width: 100%;" type="text"/> |
| | (b) Amount of tax paid, if any, on packing materials | Rs. <input style="width: 100%;" type="text"/> |
| | [c] Total [(a) + (b)] | Rs. <input style="width: 100%;" type="text"/> |
| 29. | Tax payable after set off [Col.27-Col.28] | Rs. <input style="width: 100%;" type="text"/> |

Part - D

- | | | |
|-----|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 30. | (a) Total amount of entry tax payable after on purchases & sales set off [Col 17 + Col.29] | Rs. <input style="width: 100%;" type="text"/> |
| | (b) Entry tax payable on account of contravention of declaration on E-15, E-16. (Furnish details in a separate sheet) | Rs. <input style="width: 100%;" type="text"/> |
| | (c) Interest payable under section 7 | Rs. <input style="width: 100%;" type="text"/> |
| | (d) Total Entry Tax and Interest payable [(a)+(b)+(c)] | Rs. <input style="width: 100%;" type="text"/> |
| 31. | Total amount of entry tax payable after adjustment of carried forward tax from the previous tax period [Col 30 - Col.05] | Rs. <input style="width: 100%;" type="text"/> |
| 32. | Total amount of Entry Tax paid if any | Rs. <input style="width: 100%;" type="text"/> |
| 33. | Balance payable [31-32 If, 31 >32] | Rs. <input style="width: 100%;" type="text"/> |
| 34. | Excess unadjusted tax carry forward to the next tax period [32-31 if 32 > 31] | Rs. <input style="width: 100%;" type="text"/> |

35. Details of tax deposited

Sl. No.	Name of Treasury, where tax deposited or bank on which DD/ Banker cheque issued/ other mode of payment, if any (proof of payment to be attached)	Treasury chalan No./e-chalan/DD/Banker's cheque/M.R. No.				For official use only	
		Type of instrument	No.	Date	Amount	PCR No.	Date
	Excess paid, if any carried forward from previous return periods						
	Total						

DECLARATION

I _____ do solemnly declare that to the best of my knowledge and belief the information furnished in the above return is true and complete and then it relates to the period from _____ to _____.

Date:
Place:

Signature
Name of the signatory
Proprietor/Partner/Manager/Director

FOR OFFICIAL USE ONLY

Period covered under the return _____
Date of receipt of the return _____
Amount of tax paid _____
Mode of payment _____

Signature with designation
of the receiving officer
Seal