

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

NOTIFICATION

The 28th February, 2011

Whereas, the draft of certain rules further to amend the Orissa Entry Tax Rules, 1999, which the State Government propose to make was published as required by sub-section (1) of Section 37 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), in the extra-ordinary issue No.1996 of the Orissa Gazette, dated the 30th November 2010 in the notification of the Government of Orissa in the Finance Department No.49477-CTN-5/2010-F., dt.30th November 2010 bearing SRO No.561/2010 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of the period of fifteen days from the date of publication of the said notification in the *Orissa Gazette*;

And whereas, objections and suggestions received in respect of the said draft have duly been considered by the State Government;

Now, therefore, in exercise of the powers conferred by section 37 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Entry Tax Rules, 1999, namely:-

1. (1) These rules may be called the Orissa Entry Tax (Amendment) Rules, 2011.
(2) They shall come into force on the date of their publication in the *Orissa Gazette*.
2. In the Orissa Entry Tax Rules, 1999 (hereinafter referred to as the said rules), in rule 10-
 - (i) in sub-rule (1)-
 - (i-a) in clause (a), and the proviso thereto, the word and symbol "Deputy"

shall be inserted before the words "Assistant Commissioner" wherever occur;

(i-b) for clause (c), the following shall be substituted, namely: —

"(c) from such date and in such manner as may be specified by the Commissioner by notification, the return required to be furnished under clause (a) or (b) of sub-rule (1), sub-rule (2) and sub-rule 2A may also be filed electronically.;

(i-c) after clause (c) so substituted, the following clauses shall be inserted, namely:-

"(d) The Commissioner may, by notification specify the date from which all or a certain class of dealers shall, subject to such conditions as may be specified, submit return through the electronic mode only,

(e) Every dealer who claims to have made sales against Declarations in Form E-15 or E-16 or both shall, in respect of such claim, furnish a statement in Form E-3A indicating particulars of sale of Scheduled goods made against declaration in Forms E-15 and E-16 along with the return.";

(ii) in sub-rule (2), in clause (a) and clause (c), the word and symbol "Deputy/ " shall respectively be inserted before the words "Assistant Commissioner" where appear;

(iii) after sub- rule (2), the following sub-rule shall be inserted, namely: —

(2A) in addition to the returns filed under sub-rule (1) and subject to sub-rule (2), every dealer registered under the Act shall furnish an annual return within six months from the end of the year in such Form as will be specified by the Commissioner by notification.;

(iv) in sub-rule (3), in clause (a), the word and symbol "Deputy/ " shall be inserted before the words "Assistant Commissioner";

(v) in sub-rule (4),-

(i) in clause (a), the words and comma “or the date of assessment, whichever is earlier” appearing therein shall be omitted; and

(ii) in clause (b), after the words “receipted challan”, the words “or e-challan” shall be inserted.

3. In the said rules, in rule 11, in sub-rule (1), in clause (d), the word “two” shall be substituted by the word “three”.

4. In the said rules, in rule 32,-

(i) in sub-rule (1),

(i-a) in the proviso to clause (c), for the symbol full-stop “.”, the symbol and word “;or” shall be substituted;

(i-b) after clause (c), the following clause shall be added, namely: —

“(d) by sending it by fax message or by electronic mail service if any such address is furnished to the Department”; and

(ii) after sub-rule (2), the following sub-rule shall be added, namely: —

(3) Where the authority issuing notice is satisfied that there is reason to believe that the dealer or the person to whom the notice is issued is keeping out of the way for the purpose of avoiding service or that for any other reason the notice can not be served in the ordinary way, in such cases, orders may be passed for service by advertisement in a daily newspaper circulating in the locality in which the dealer or the person to whom the notice is issued is last known to have resided, carried on business or personally worked for gain.

5. In the said rules, for Form “E-3”, the following Form shall be substituted, namely:-

**“FORM E 3
RETURN**

[See sub-rules (1) and (2) of rule 10]

PART- A

1. TIN/SRIN/Identification No.

2. Period covered by the return

From	Date	Month	Year	To	Date	Month	Year

3. Name and style of the business

4. Address

PIN Phone No.

PAN No. Email

Mobile No.

PART- B

5.	Total value of goods purchased/received (scheduled + non-scheduled goods)	Rs.
6.	Value of scheduled goods purchased/received within the local area	Rs.
7.	Purchase value of scheduled goods brought into the local area	Rs.
8.	Purchase value of scheduled goods brought into the local area in respect of which entry tax has been levied at earlier stage (Details to be furnished in Form E 1)	Rs.
9.	Purchase value of scheduled goods brought into the local area but sent as such outside Orissa otherwise than by way of sale.	Rs.
10.	(a) Purchase value of scheduled goods brought by a manufacturer for use of the same as raw materials purchased against declaration in Form E-16 where finished products made out of such raw materials are to be exported out of the territory of India.	Rs.
	(b) Purchase values of scheduled goods brought into the local area for export out of the territory of India against declaration in Form E16 .	Rs.
	(c) Total ((a)+(b))	Rs.
11.	Total of Col. 08, 09 &10(c)	Rs.
12.	Balance purchase value of goods (SL No. 07-11) on which Entry Tax is payable.	Rs.
13.	Break up of purchase value (Col-12) on which Entry Tax is payable (to be filled up by dealer other than manufacturer)	Rs.

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

14. Details of purchase value of raw materials on which Entry Tax is payable. (to be filled up by manufacturer)

(1)	(2)	(3)	(4)
	Name of goods	Purchase value	Amount of Entry Tax
Part I scheduled goods purchased for use as raw materials subject to concessional rate of tax @ 0.5%.			
Part II scheduled goods purchased for use as raw materials subject to concessional rate of tax @ 1%.			
	Total		

(attach additional sheets, if required)

15. 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)	(3)	(4)
	Name of goods	Purchase value	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))		

16. Total Entry Tax [Total of Col. 13(4)+14(4)+15(4)] payable on purchase

Rs.

PART – C

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

17.	Total sale value of finished products which are scheduled goods.	Rs.
18.	Sale value of finished products which are scheduled goods sold within the same local area.	Rs.
19.	Sale value of finished products which are scheduled goods sold in course of inter-state trade and commerce	Rs.
20.	Sale value of finished products which are scheduled goods sold in course of export out of the territory of India.	Rs.
21.	Sale value of finished products which are scheduled goods sent outside Orissa otherwise than by way of sale.	Rs.
22.	Sale value of finished products which are scheduled goods sold against declaration in Form E 16	Rs.
23.	Total of Col.18,19, 20,21 & 22	Rs.
24.	Balance sale value of goods (Col No. 17-23) on which Entry Tax is payable.	Rs.

25. Break up of sale value (Col.24) on which Entry Tax is payable by a manufacturer

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

(Note: In case of sales made against E-15 & E-16 Declarations, details to be given in Form E 3A)
(attach additional sheets, if required)

26. Amount of Entry Tax [total of column 25(e)] payable
 27. Amount of set off, if any, claimed on raw materials
 28. Tax payable after set off (Col. 26-Col. 27)

Rs.
Rs.
Rs.

PART – D

29. (a) Total amount of Entry tax payable on purchases and on sales after set off (Col.16+Col. 28)
 (b) Entry Tax payable on account of contravention of declaration on E-15, E-16. (Furnish details in a separate sheet)
 (c) Total Entry Tax payable ((a) + (b))
 30. Total amount of Entry Tax paid
 31. Balance payable (29(c)-30) if, 29(c)>30
 32. Refund due (30-29(c)) if, 30>29(c)

Rs.
Rs.
Rs.
Rs.
Rs.
Rs.

33. Details of Tax deposited

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD / Banker's cheque issued / other mode of payment, if any (proof of payment to be attached)	Treasury Challan No. / e-challan / D.D / Banker's Cheque / M.R No.				For official use only	
		Type of Instrument	No.	Date	Amount	P.C.R. No.	Date
	Excess paid, if any carried forward from previous return period (s)						
	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 that it relates to the period fromto.....

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".

6. In the said rules, in Form "E-19", for the words and symbols "Assistant Commissioner of Sales Tax/Sales Tax Officer _____ circle / _____ Range", the following shall be substituted, namely:—
"Registering Authority".
7. In the said rules, in Form "E-21", "E-22", "E-23" and "E-24", before the words "Assistant Commissioner of Sales Tax" appearing at the bottom, the word and symbol "Deputy/" shall respectively be inserted.
8. In the said rules, for Form "E-27", the following Form shall be substituted, namely:—

"FORM E 27
[See rule 11 (5) (c)]
AUDIT VISIT REPORT

1.	Office address:																							
2.	TIN / SRIN / Identification No.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> </tr> </table>																						
3.	Name & address of the dealer:																							
4.	Period of Audit	From ___/___/_____ To ___/___/_____																						
5.	Person(s)contacted in course of visit																							
6.	Statement, if any, recorded in course of visit and if so, the name and status of such persons with reference to the business, from whom statement has been recorded.																							
7.	Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained	Records	Accounts	Date up to which maintained																				
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;">(i)</td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> </tr> <tr> <td style="border: 1px solid black;">(ii)</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="border: 1px solid black;">(iii)</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="border: 1px solid black;">(iv)</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="border: 1px solid black;">(v)</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> </table>			(i)				(ii)				(iii)				(iv)				(v)			
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(ii)																								
(iii)																								
(iv)																								
(v)																								
8.	Summary of physical stock of goods taken and discrepancy, if any, noted when examined with reference to the book balance.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;">(i)</td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> </tr> <tr> <td style="border: 1px solid black;">(ii)</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="border: 1px solid black;">(iii)</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="border: 1px solid black;">(iv)</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="border: 1px solid black;">(v)</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> </table>			(i)				(ii)				(iii)				(iv)				(v)			
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9. Sample, if any, taken for further investigation and if so, the description of the goods, the sample of which was obtained and the person in whose custody, it is lodged
10. Physical verification of cash, if any, undertaken and the result of such verification
11. Details of control checks carried out and the result of such checks [Note the tax period(s) to which such check relates]
12. Summary of basic checks carried out and comments on such checks
 - (i) ET Registration certificate
 - (ii) ET return files and corresponding records
 - (iii) ET payment record
13. Advisory checks undertaken, if any and the points covered under such check.
14. Audit checks in relation to the results of control checks and the findings of such checks.
15. Summary of audit visit report indicating the specific discrepancies detected and evidence thereof including the explanation, if any, furnished against such discrepancies and statement recorded by way of explanation to such discrepancies. (Enclose the extract of records, documents, statements etc. duly obtained in support of discrepancies detected)
16. Post visit action recommendation :
17. General observations on the business activities of the dealer
 - (i) Level of taxable sales
 - (ii) Revenue compliance
 - (iii) Complexity of accounts
 - (iv) Sensitive commodities being dealt in.

Head of the Audit Team

Signature and designation

Office seal

Place _____

Date _____

9. In the said rules, in Form "E-28", before the words "Assistant Commissioner of Sales Tax" appearing at the bottom, the word and symbol "Deputy/" shall be inserted.
10. In the said rules, in Form "E-35", in Part-B, before the words "Assistant Commissioner of Sales Tax" wherever occur, the word and symbol "Deputy/" shall be inserted.

[No. **8377**-CTN-2/2011-F]
By order of the Governor

(S. Rout)
Under-Secretary to Government