

USER GUIDELINE FOR e-FILING OF CST RETURN

The Return form under CST Act, i.e. Form I, has been updated and changed with new features and Annexures. This guideline is intended to provide a brief idea to the User / Tax Return filer about the new Return Form. The new CST form has been modified with addition of 3 new **Annexures G, H & I** for return filing under CST Act for period starting from October 2013. The following few details have been added in the new Return form under CST act.

- Part- B (Point no 4(a) to 4(e) is newly added as highlighted in the screen shot below.

**FORM I
RETURN**
[See rule 7]
PART-A

Original / Revised
If revised Date of filing of Original Return ___/___/___
Acknowledgement No. _____
Attach a note explaining the reason for revising the return

1. TIN

2. Period covered by the return

	Date	Month	Year		Date	Month	Year
From	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	To	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>

3(a). Name and style of the business

3(b) Address

Phone No. Email

PAN Mobile No.

PART-B

4(a) From outside the State

Purchase of goods in the course of inter-state trade (for resale/ use in the manufacture and processing of goods for sale /in the telecommunication net work/in mining/in the generation or distribution of electricity or any other form of power/for packing of goods for sale).(including capital goods and goods for sale by transfer of right to use)(**Annexure-G**)

(b) Purchase of goods in the course of Import into India

(c) Receipt of goods other than by way of purchases by stock transfer(**Annexure-H**)

(d) Receipt of goods other than by way of purchases as consignment agent (**Annexure-H**)

(e) Purchase of goods in the course of export out of the territory of India(**Annexure-I**)

1. Dealers (Monthly/Quarterly) must download the new CST return form along with annexure G, H & I from portal and file return for the quarter starting from 1st October 2013.
2. Dealers filing monthly **revised return for the month of October 2013** must download the new CST return form along with annexure G, H & I from portal and file return.
3. Dealers filling revised return for the period before October 2013 must file the return with old version of CST form published on 1st May 2013.

Annexure G is provided to furnish the particulars of transactions where goods have been purchased at a concessional rate against Form C. Later on the C Form will be issued based on the details provided in **Annexure G**. The total value of goods entered in the **Annexure G** (highlighted below) has to match with the point 4(a) of the main CST form. While uploading the main form, system will not accept the main return form if the value in point 4(a) does not match with total value of goods in **Annexure G**.

ANNEXURE G
Particulars of transactions where goods have been purchased at a concessional rate against Form 'C'

Commodity Desc ^a	Other Commodity Desc ^a	TIN	Name of the selling dealer	Invoice Number	Invoice Date (dd/mm/yyyy)	Quantity	Unit	Value in (Rs)	Waybill No	Required For	Transport Document Date (dd/mm/yyyy)	Mode of Transportation	Transport Document No
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
Select Commodity							Select Unit			Select Required For		Select Transport	
								Total	000				

Annexure H is provided to furnish the Particulars of transactions where goods have been received other than by way of purchase by stock transfer or through consignment agent against Form 'F'.

- Point 4(b) in main CST form is open to dealer. The dealer can enter any value as per his record.
- The total value of goods entered in the **Annexure H** (highlighted below) must match with the sum of point 4(c) & 4(d) of the main CST form.
- While uploading the main form, system will not accept the main return form if the sum of point 4(c) & (d) does not match with total of value of goods in **Annexure H**.

[Click to Validate](#)

ANNEXURE-H
Particulars of transactions where goods have been received other than by way of purchase by stock transfer or through consignment agent against Form ‘F’

Commodity Desc [*]	Other Commodity Desc [*]	TIN	Name of the sending dealer	Invoice Number [*]	Invoice Date (dd/mm/yyyy)	Quantity	Unit	Value in (Rs)	Waybill no	Transport Document Date (dd/mm/yyyy)	Transport Document No	Delivery Date (dd/mm/yyyy)
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Total								0.00				

Annexure I is provided to furnish particulars of purchase of goods in course of export out of territory of India against Form H. The total value of goods entered in the **Annexure-I** should match with the point 4(e) of the main CST form. While uploading the main CST form, system will not accept the main return form, if the value in point 4(e) does not match with total of value of goods in **Annexure-I**.

[Click to Validate](#)

ANNEXURE-I
Particulars of purchase of goods in course of export out of territory of India against Form -H

Commodity Desc [*]	Other Commodity Desc [*]	TIN	Name and address of the seller to whom H form is to be issued	Invoice Number [*]	Invoice Date (dd/mm/yyyy)	Quantity	Unit	Value in (Rs)	Bill Lading Date (dd/mm/yyyy)	Bill Lading No	Export Order Date (dd/mm/yyyy)	Export Order No
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Total								0.00				

NOTE: Dealers willing to file revised return for any period prior to October 2013 should follow the procedure as they were doing earlier and should use the old return form under CST Act.

PROCEDURE TO FILE CST RETRUN WITH NEW FORM

1. Please download the new CST form and **Annexures G, H & I** from portal published on 01st December 2013.
2. Fill up the annexure G if there is any transaction where goods have been purchased at a concessional rate against Form C. The screenshot given below shows a sample **Annexure G** filled with sample data.

ANNEXURE-G
Particulars of transactions where goods have been purchased at a concessional rate against Form 'C'

Conmodity Desc ¹	Other Commodity Desc ²	TRU	Name of the selling dealer	Invoice Number	Invoice Date (dd/mm/yyyy)	Quantity	Unit	Value in Rs)	Invoice No	Required For	Transport Document Date (dd/mm/yyyy)	Mode of Transportation	Transport Document No
Agarbatti		H1250302	Savit Saha	456	09/01/11	100000	Packets	100000.00	2N032047	Purchase For Sale/Use	01/01/11	By Rail	45
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	
Select Commodity							Select Unit			Select Required For		Select Transportation Mode	

3. Fill up the **Annexure H** if there is any transaction where goods have been received other than by way of purchase by stock transfer or through consignment agent against Form 'F'. The screenshot given below shows a sample **Annexure H** filled with sample data.

Commodity Desc ¹	Other Commodity Desc ²	TN	Name of the selling dealer	Invoice Number ³	Invoice Date (dd/mm/yyyy)	Quantity	Unit	Value in (Rs)	Waybill no.	Transport Document Date (ddMM/yyyy)	Transport Document No	Delivery Date (ddMM/yyyy)
Charcoal		3571584543	Hanay Das	146	02/10/2013	300.0000	Bags	150000.00	21w30710400	04/10/2013		08/06/12/2013
Salt		10975345674	Sarap Das	132	03/10/2013	500.0000	Packets	20000.00	21w307054201	05/10/2013		777/07/10/2013
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					

4. Fill up the **Annexure I** if there is any purchase of goods in course of export out of territory of India against Form H. The screenshot given below shows a sample **Annexure I** filled with sample data.

Commodity Desc ¹	Other Commodity Desc ²	TN	Name and address of the seller to whom it has to be issued	Invoice Number	Invoice Date (dd/mm/yyyy)	Quantity	Unit	Value in (Rs)	Bill Lading Date (ddMM/yyyy)	Bill Lading No	Export Order Date (ddmm/yyyy)	Export Order No
Golf balls		2583814736	Dhaya Singh	401	09/10/2013	400.0000	Packets	160000.00	11/10/2013	74	13/10/2013	88
Air Coolers		1425367881	Lalit Prusti	502	15/10/2013	100.0000	Pieces	200000.00	16/10/2013	36	18/10/2013	50
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					
Select Commodity							Select Unit					

5. Fill up the new main CST form as per your record.

- I. If the **Annexure G** is furnished with the particulars of transactions where goods have been purchased at a concessional rate against Form C then total value of goods entered in the **Annexure–G** must match with the point 4(a) of the main CST form. Otherwise system will not accept the main return form.
 - II. If the **Annexure H** is furnished with the particulars of transactions where goods have been received other than by way of purchase by stock transfer or through consignment agent against Form 'F', then total value of goods entered in the **Annexure–H** must match with the sum of point 4(c) & 4(d) of the main CST form. Otherwise system will not accept the main return form.
 - III. If the **Annexure I** is furnished with particulars of purchase of goods in course of export out of territory of India against Form H, the total value of goods entered in the **Annexure–I** should match with the point 4(e) of the main CST form. Otherwise system will not accept the main return form.
6. Go to the “e-Return Filing” Tab. Select the ACT and period of the CST return as shown in the screenshot given below.

HOME Downloads E-Return Filing E-Annual Return Filing Check Status Payment History Amendment Cancellation e-Form Form Statement e-Certificate

Home > E-Return Filing

Click Here for Address

State	Registered - Monthly	Address	Building No	NALCO BHAWAN Nayapalli,BBSR	Road No	NALCO BHAWAN
Central Sales Tax 1957	Registered - Monthly	Town		Bhubaneswar	Post Office	Nayapalli
Odisha Value Added Tax 2004	Registered - Monthly	District		Khurda	State	Odisha
Entry Tax 1999	Registered - Monthly	Pin No		751013	Circle Office	Bhubaneswar II

1 Download Form 2 Upload Form 3 Get Receipt

e-Return Forms

Select ACT* Central Sales Tax 1957 If you have Annexure G or H or I then please upload them first and upload Tax Return Main CST Form.

Return Period 31/12/2013 To Date 31/12/2013

From Date 31/12/2013

Is it a Zero payment Return Is it a NIL TRANSACTION Return

Select Return File to upload

* Always use the latest return forms for the respective Act by downloading them from this portal.

7. If the dealer is filing zero payment return, tick the corresponding check box as shown in below screen shot.

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Home > E-Return Filing

Click Here for Address

State	Registered - Monthly	Address	Building No	NALCO BHAWAN Nayapalli,BBSR	Road No	NALCO BHAWAN
Central Sales Tax 1957	Registered - Monthly	Town		Bhubaneswar	Post Office	Nayapalli
Odisha Value Added Tax 2004	Registered - Monthly	District		Khurda	State	Odisha
Entry Tax 1999	Registered - Monthly	Pin No		751013	Circle Office	Bhubaneswar II

1 Download Form 2 Upload Form 3 Get Receipt

e-Return Forms

Select ACT* Central Sales Tax 1957 If you have Annexure G or H or I then please upload them first and upload Tax Return Main CST Form.

Return Period 01/12/2013 To Date 31/12/2013

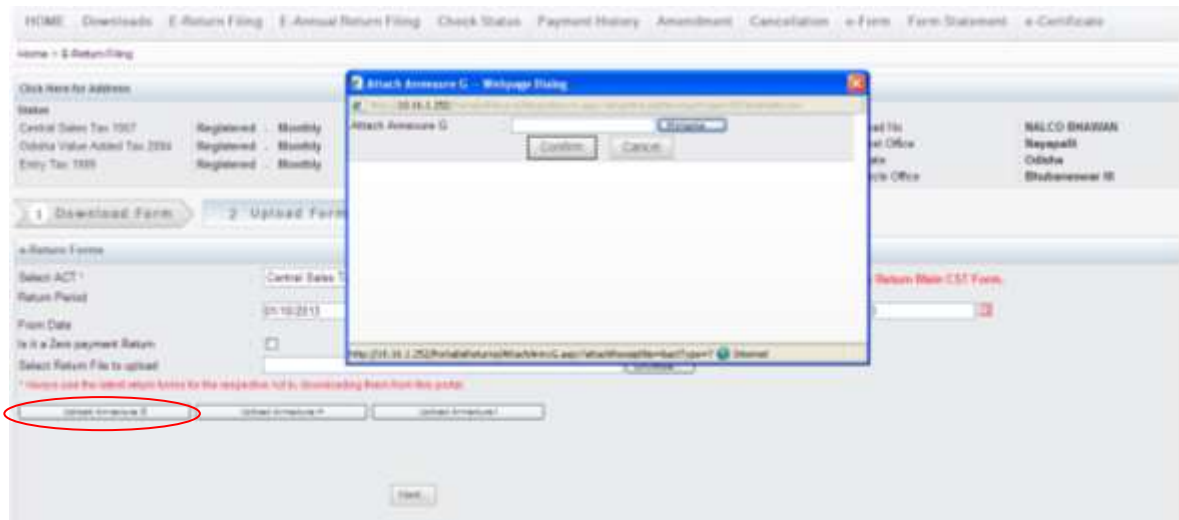
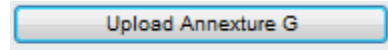
From Date 01/12/2013

Is it a Zero payment Return Is it a NIL TRANSACTION Return

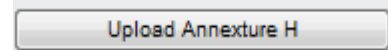
Select Return File to upload

* Always use the latest return forms for the respective Act by downloading them from this portal.

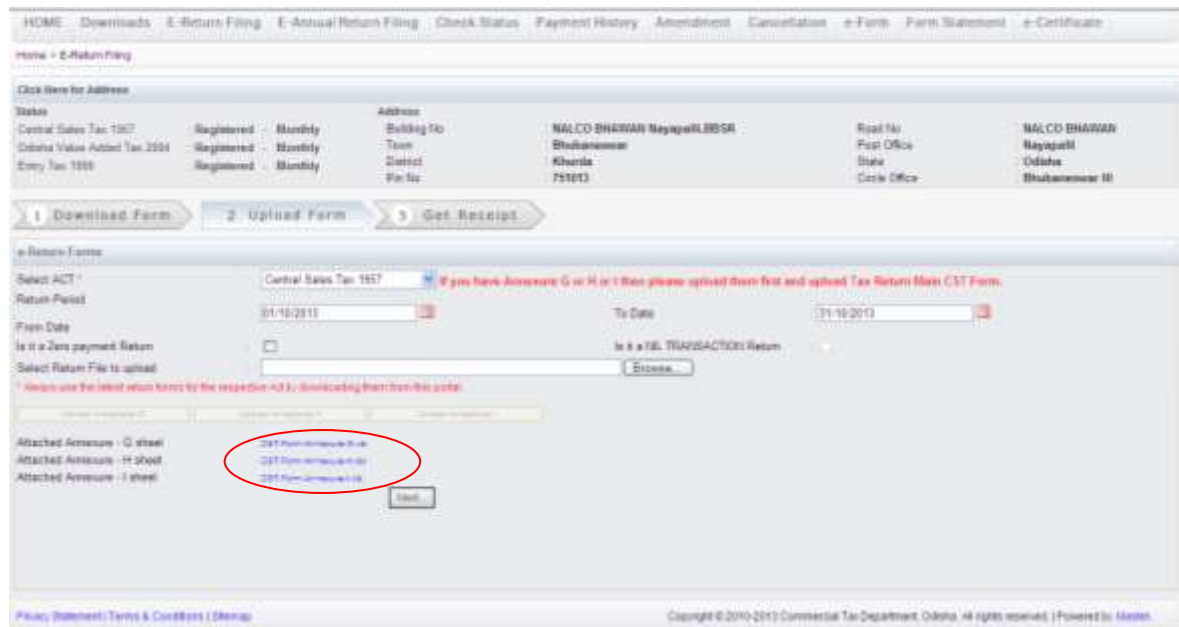
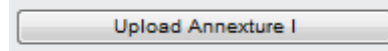
8. If there is any transaction details furnished in annexure G, click the button as shown below to upload it. The screen shot shows uploading pop up.



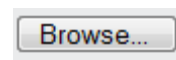
9. If there is any transaction details furnished in **Annexure H**, click the button as shown below to upload it.



10. If there is any transaction details furnished in **Annexure I**, click the button as shown below to upload it. After successful upload of all the **Annexure G, H & I** the screen displays the annexure file names as shown below.



11. Upload main CST form by clicking button as shown below. The sample screen shot shows the main form has been uploaded.



HOME Downloads E-Return Filing E-Annual Return Filing Check Status Payment History Amendment Cancellation e-Form Form Statement e-Certificate

Here -> E-Return Filing

Click Here for Address

State	Registered	Monthly	Address	Building No	NALCO BHAWAN Nayagalli,BBSR	Road No	NALCO BHAWAN
Central Sales Tax 1957	Registered	Monthly	Town		Bhubaneswar	Post Office	Nayagalli
Odisha Value Added Tax 2004	Registered	Monthly	District		Khorda	State	Odisha
Entry Tax 1955	Registered	Monthly	Pin No		751013	Circle Office	Bhubaneswar III

1 Download Form 2 Upload Form 3 Get Receipt

e-Return Forms

Select ACT Central Sales Tax 1957 *If you have Annexure G or H or I then please upload them first and upload Tax Return Main CST Form.*

Return Period From Date To Date

From Date: 01/10/2013 To Date: 31/10/2013

Is it a Zero payment Return Is it a Nil Transaction Return

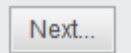
Select Return File to upload *Documents and Settings\ARSTEN\Documents\CST Form 1 1.xls*

Always use the latest return forms for the respective act by downloading them from the portal.

Attached Annexure - G sheet CST Form Annexure G.xls
 Attached Annexure - H sheet CST Form Annexure H.xls
 Attached Annexure - I sheet CST Form Annexure I.xls

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12. Once uploading of main CST form is done successfully click on the button as shown below to proceed.



13. Press confirm button and press 'OK' to complete CST return as shown in the following screen shots.

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Here -> E-Return Filing

Click Here for Address

State	Registered	Monthly	Address	Building No	NALCO BHAWAN Nayagalli,BBSR	Road No	NALCO BHAWAN
Central Sales Tax 1957	Registered	Monthly	Town		Bhubaneswar	Post Office	Nayagalli
Odisha Value Added Tax 2004	Registered	Monthly	District		Khorda	State	Odisha
Entry Tax 1955	Registered	Monthly	Pin No		751013	Circle Office	Bhubaneswar III

1 Download Form 2 Upload Form 3 Get Receipt

e-Return Forms

Select ACT Central Sales Tax 1957 *If you have Annexure G or H or I then please upload them first and upload Tax Return Main CST Form.*

Return Period From Date To Date

From Date: 01/10/2013 To Date: 31/10/2013

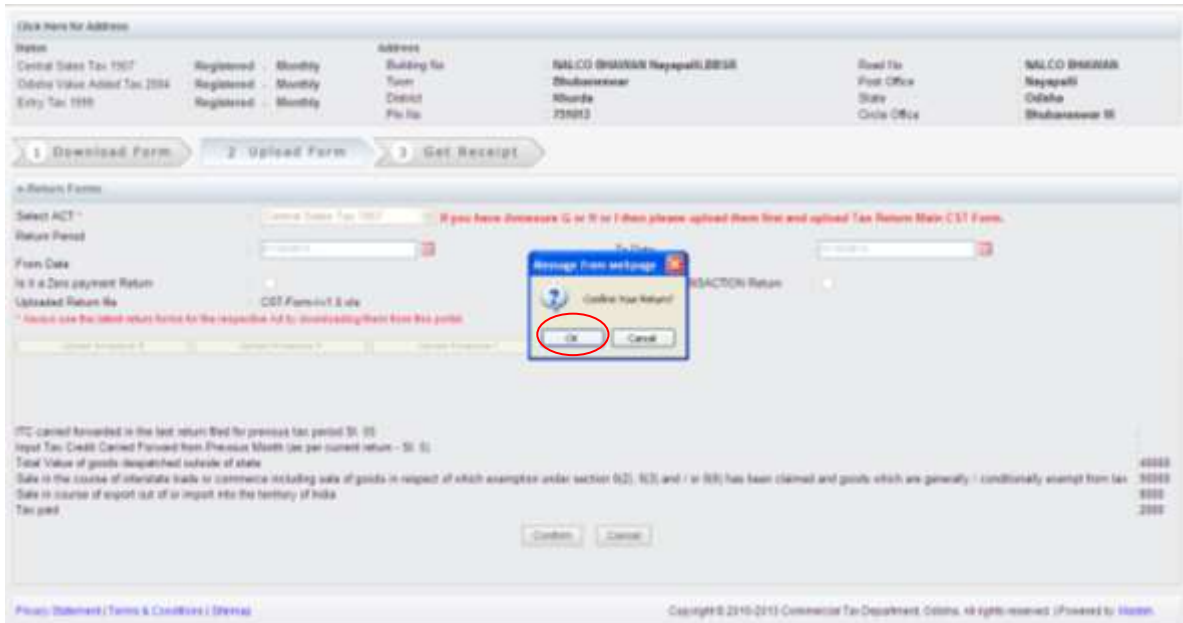
Is it a Zero payment Return Is it a Nil Transaction Return

Uploaded Return File *CST Form-1v1.xls*

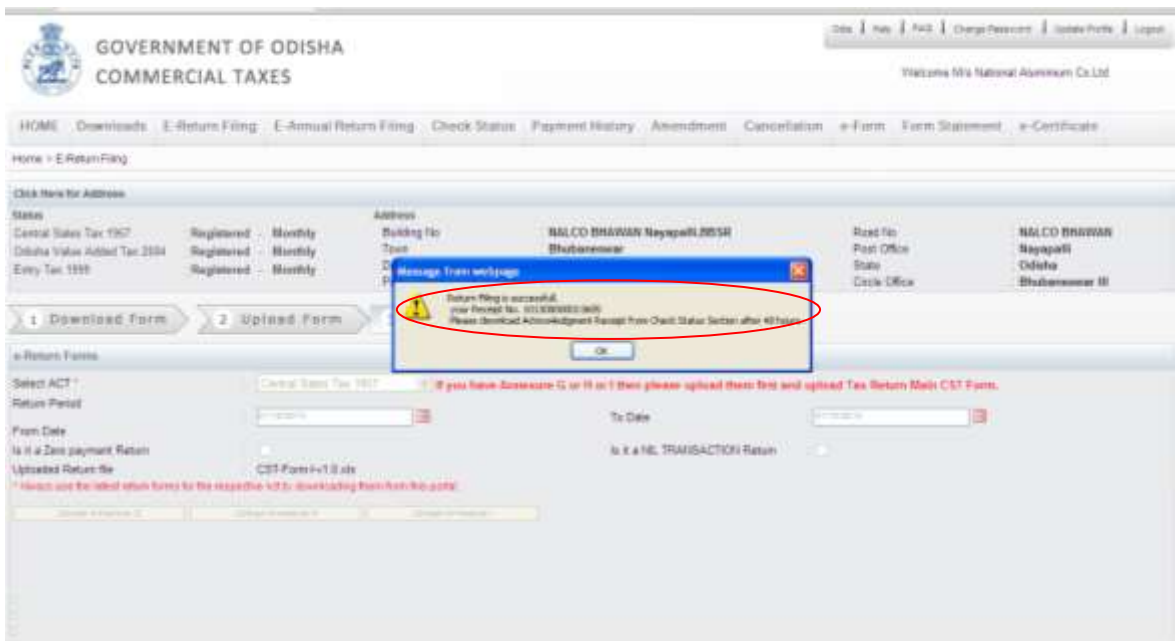
Always use the latest return forms for the respective act by downloading them from the portal.

ITC carried forward in the last return filed for previous tax period - ₹ 55
 Input Tax Credit Carried Forward from Previous Month (as per current return - ₹ 8)
 Total Value of goods despatched outside of state 40000
 Sale in the course of interstate trade or commerce including sale of goods in respect of which exemption under section 62, 63 and 7 or 7A has been claimed and goods which are generally / conditionally exempt from tax 50000
 Sale in course of export out of or import into the territory of India 8000
 Tax paid 2000

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14. System will display the receipt no if the return filing is done successfully. The sample screenshot given below shows the same.



15. To check the status of CST return form, go to “**Check Status**” tab.

HOME Downloads E-Return Filing E-Annual Return Filing **Check Status** Payment History Amendment Cancellation e-Form Form Statement e-Certificate

Home > Check Status

Click Here for Address

Status	Address	
Central Sales Tax 1957 Registered Monthly	Building No	NALCO BHAWAN Nayapalli, BBSR
Odisha Value Added Tax 2034 Registered Monthly	Town	Bhubaneswar
Entry Tax 1999 Registered Monthly	District	Khorda
	Pin No	751013
	Road No	
	Post Office	NALCO BHAWAN Nayapalli
	State	Odisha
	Circle Office	Bhubaneswar II

Check Status

Select ACT: Central Sales Tax 1957

From Receipt Date:

To Receipt Date:

Or Receipt No.:

Receipt No.	View Return File	Receipt Date	Act Type	From Date	To Date	Status
181100000110013		08/11/2013	CST	01/10/2013	01/10/2013	Pending
181100000110019		20/11/2013	CST	01/10/2013	01/10/2013	Return Received
181100000110012		08/11/2013	CST	01/10/2013	01/10/2013	Return Received
181100000110010		08/11/2013	CST	01/10/2013	01/10/2013	Return Received

For any further help, please contact the concerned circle office or call our toll free number (1800 345 6753) or write to us at ctdho@odishatax.gov.in.
