OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,ODISHA, CUTTACK

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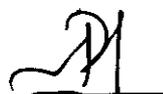AR 12 / 2 / 2016 / AR ___5964___ /CT.,   Dt. _13_ /04/2018

NOTIFICATION

1. In supersession of Notification No. 11405 dated 23.07.2016 and in exercise of powers conferred by section 5 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005) read with Rule 22 of the CST (O) Rules, I , Saswat Mishra, I.A.S., Commissioner of Sales Tax, Odisha, do hereby delegate the following power and function of the Commissioner under the Odisha Value Added Tax Act, 2004 and the Odisha Value Added Tax Rules,2005, to the officers appointed under sub-section (2) of section-3 of the Odisha Value Added Tax Act,2004 (Odisha Act 4 of 2005) as specified below. The said officers will exercise the said powers and functions in the State of Odisha within their respective areas of jurisdiction with immediate effect.

SCHEDULE

Relevant Sections of the OVAT Act,2004	Relevant rules of the OVAT Rules, 2004	Description of the Powers and functions delegated	Delegated to	Extent of Power and functions delegated
1.	2.	3.	4.	5.
Section-79(2)	Rule 118	Revisional Powers of Commissioner (upon application) as given under Column 5.	a. Additional Commissioner of Sales Tax of Territorial Range, if the order is passed by a Joint / Deputy Commissioner of Sales Tax. b. Joint Commissioner of Sales Tax of Territorial Range. excluding Joint Commissioner of Sales Tax (Appeal), if the order is passed by an officer below the rank of Deputy Commissioner of Sales Tax.	Any order **(except matters pertaining to sub-section (1) of Section 84 and sub-section (1) of Section 86 of the OVAT Act)**.

N.B – **Further revision against an order passed by an officer, as mentioned at Column 4 of the Schedule above, shall lie before the Commissioner of Sales Tax**.

2. Where there is no Additional Commissioner of Sales Tax posted in a Territorial Range, revision against any order passed by a Joint Commissioner of Sales Tax or a Deputy Commissioner of Sales Tax shall be filed before the Commissioner of Sales Tax, who may take up the matter himself for hearing and disposal or may consider assigning the same for hearing and disposal to any Special Commissioner of Sales Tax or an Additional Commissioner of Sales Tax, as he deems appropriate.

3. Where there is no Joint Commissioner of Sales Tax posted in a Territorial Range, revision against any order passed by an officer below the rank of Deputy Commissioner of Sales Tax shall be heard and disposed of by the Additional Commissioner of Sales Tax of the Territorial Range.
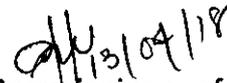
Saswat Mishra
Commissioner of Sales Tax
Odisha, Cuttack

Memo No. _____5965_____ /CT.,   Dated ___13___ /04/2018

      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.
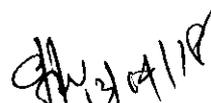
Additional Commissioner of Commercial Taxes
(A&R)

Memo No. _____5966_____ /CT.,   Dated ___13___ /04/2018

      Copy forwarded to the Spl. C.C.T.(Enf.) / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / Addl CCTs or JCCTs of all the Territorial Ranges and Enforcement Ranges / DCCTs in charge of all the Vigilance Division / All DCCTs / ACCTs / CTOs in charge of Circles / Assessment Units / ACCTs or DCCTs in charge of Investigation Units for information and necessary action .

Additional Commissioner of Commercial Taxes
(A&R)

Memo No._____5967_____/CT.,   Dated___13___/04/2018

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Additional Commissioner of Commercial Taxes
(A&R)

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