

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

AR 12/2/2016/AR 5968 /CT.,

Dt. 13 /04/2018

NOTIFICATION

1. In supersession of Notification No. 11409 dated 23.07.2016 and in exercise of powers conferred by section 15 (A) of the Odisha Entry Tax Act, 1999 (Odisha Act 11 of 1999), I, Saswat Mishra, I.A.S, Commissioner of Sales Tax, Odisha, do hereby delegate the following powers and functions of the Commissioner under the Odisha Entry Tax Act, 1999 and the Odisha Entry Tax Rules, 1999, to the officers appointed under section 15 of the Odisha Entry Tax Act, 1999 (Odisha Act 11 of 1999) as specified in the Schedule given below. The said officers will exercise the said powers and functions in the State of Odisha within their respective areas of jurisdiction with immediate.

SCHEDULE

Relevant Sections of the OET Act,1999	Relevant rules of the OET Rules, 1999	Description of the Powers and functions delegated	Delegated to	Extent of Power and functions delegated
1.	2.	3.	4.	5.
Section-18(3)	Rule 23(B)	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 <u>(except matters pertaining to sub-Section 30 and Section 31 of the OET Act)</u> .

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.

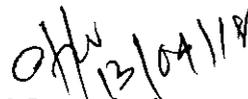


Saswat Mishra
Commissioner of Sales Tax
Odisha, Cuttack

Memo No. 5969 /CT., Dated 13 /04/2018

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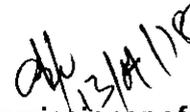
This may be published in an extra ordinary Gazette & 25 copies of the same may please be supplied to this office. This may also be published in the next issue in the Odisha Commercial Tax Gazette. This is a statutory notification and shall bear SRO number.



Additional Commissioner of Commercial Taxes
(A&R)

Memo No. 5970 /CT., Dated 13 /04/2018

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



Additional Commissioner of Commercial Taxes
(A&R)

Memo No. 5971 /CT.,

Dated 13 /04/2018

Copy forwarded to the DCCT (IT&P) / System Analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

[Handwritten Signature]
Additional Commissioner of Commercial Taxes
(A&R)

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