

COMMISSIONERATE OF C.T & GST, ODISHA (At CUTTACK)
(Finance Department, Government Of Odisha)

No. 6187 /CT
AR 12/2/2016/AR

Dt: 19/4/2018

OFFICE ORDER

To avoid unnecessary litigations, the sub-section (4) & (5) of Section 77 and sub-section (6) of Section 78 of OVAT Act have been amended by the State Government with effect from 01.07.2017 vide OVAT (Amendment) Act 2017 published in Law Department Notification No. 6677-I-Legis-19/2017 dated 21.06.2017. The essence of the amended provision made in the OVAT Act is unequivocally clear in the sense that once a dealer deposits the mandatory pre-deposit amount (ten per centum or twenty per centum of the tax, interest or both in dispute while filing 1st appeal and 2nd appeal respectively), the balance demand shall be automatically stayed. This provision also applies to disputes under the CST Act *mutatis mutandis*.

Therefore, in supersession of Office Order No. 12485 / CT dated 09.08.2016, the following is hereby directed.

1. Where the dealer has already paid ten *percentum* of the disputed tax, interest or both, the balance demand under the OVAT Act and CST Act shall remain automatically stayed till disposal of the 1st Appeal. **Stay petition filed by the dealer, whether before or after 01.07.2017, in such cases becomes redundant / infructuous and such stay petitions, therefore, need not be taken up for hearing and disposal.**
2. Where the dealer has already paid twenty *percentum* of the disputed tax, interest or both, the balance demand under the OVAT Act and CST Act shall remain automatically stayed till disposal of the 2nd Appeal. **Stay petition filed by the dealer, whether before or after 01.07.2017, in such cases becomes redundant / infructuous and such stay petitions, therefore, need not be taken up for hearing and disposal.**
3. Even though no *pari materia* amendment has been made in the Odisha Entry Tax Act, going by the concept of the amended OVAT Act provision and also to avoid unnecessary litigations under the OET Act, **the 1st Appellate Authorities are hereby called upon to grant stay on further payments, till disposal of the 1st appeal, provided the dealer is able to satisfy the 1st Appellate Authority about mandatory pre-deposit of twenty *percentum* of the of the tax, interest or both in dispute.**
4. The power to grant stay on further payment during pendency of 2nd appeal filed under the OET Act before the Hon'ble Odisha Sales Tax Tribunal shall henceforth be exercised only by the Commissioner of Sales Tax, Odisha. **Hence, all 2nd appeal stay petitions under the OET Act shall have to be filed before the Commissioner of Sales Tax, Odisha for hearing and disposal.**



Saswat Mishra, IAS
Commissioner of CT&GST
Odisha (At Cuttack)

Memo No. 6188 /CT.,

Dated 19 /04/2018

Copy forwarded to the following for information and necessary action.

- (i) All Special / Additional Commissioners of CT&GST of Head Office
- (ii) All Additional / Joint Commissioners of CT&GST (Appeal)
- (iii) All CT & GST Territorial Range Heads
- (iv) All CT & GST Enforcement Range Heads
- (v) All CT & GST Circle and Assessment Unit Heads
- (vi) All CT & GST Enforcement Unit Heads

AW 19/04/18
Additional Commissioner of CT & GST
(A&R)

Memo No. 6189 /CT.,

Dated 19 /04/2018

Copy forwarded to the Nodal Officer (web-site) of IT Section for placing this office order in our web-site for general information.

AW 19/04/18
Additional Commissioner of CT & GST
(A&R)

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