

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
ODISHA, CUTTACK

No 7272/CT

Dated 8-5-17

11-1174/2015

CIRCULAR

Sub: Clarification Regarding whether Rectification of Mistakes Under Section 81 of the OVAT Act' 2004 can be done during Pendency of Appeal / Revision Case

In the review meeting held on 04.05.2017 through Video Conference, a doubt was raised by some officers as to whether rectification of mistakes as provided under section 81 of the OVAT Act' 2004 can be done or not during pendency of appeal or revision case. Section 81(2) reads as follows.

"Where any order, sought to be rectified under sub-section (1) by amendment, has been considered and decided in any proceedings by way of appeal or revision, then, notwithstanding anything contained in any law for the time being in force, the authority acting under the said sub-section shall not make any amendment in relation to any matter which has been so considered and decided."

In view of this, the doubt is hereby clarified as given by below.

A. Where no Appeal / Revision has been filed against the order sought to be rectified

In this case, rectification of mistakes can be done as per section 81 (1) of the Act.

B. Where Appeal / Revision has been filed (but not disposed of) against the order sought to be rectified

Since the case is not yet decided, rectification of mistakes can be done as per section 81 (1) of the Act. (A copy of the rectification order should be sent to the Appellate / Revisional authority immediately.)

C. Where Appeal / Revision filed against the order sought to be rectified has already been disposed of

In this case, it is to be seen whether the matter sought to be amended has been considered and decided by the Appellate / Revisional authority or not. If already considered and decided by the Appellate / Revisional Authority, then no rectification can be done. But, if not, then rectification can be done as per section 81 (1) of the Act.



Commissioner of Commercial Taxes
Government of Odisha, Cuttack

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