

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
ODISHA, CUTTACK

No. 12353 /CT.,

Dt. 10 / 8 /2017

To 111-1111/2013

All DCCTs/ACCTs/CTOs
In charge of Circles/ Assessments Units

Sub: Issue of No Deduction Certificate & VAT Clearance Certificate under OVAT Act, 2004 -
Regarding

Madam/Sir,

The OVAT Act has been comprehensively amended w.e.f. 01.07.2017 to facilitate implementation of the GST Acts. Some queries have been received from field offices relating to issue of NDC (No Deduction Certificate) & VC (VAT Clearance). This is clarified as below.

- (a) As per the recent amended of the OVAT Act made w.e.f. 01.07.2017, Section 54, which provides for deduction of tax at source and issue of No Deduction Certificate, has been omitted. Consequently, NDC cannot be issued any further after 30.06.2017 in the absence of enabling statutory provision. Moreover, since there cannot be any TDS made under the amended Act, there is no relevance of No Deduction Certificate anymore. Therefore, pending applications for NDC need not be acted upon and fresh applications for NDC shall not be entertained.
- (b) On the other hand, Section 99 which provides for issue of VAT Clearance has been retained. As a result, VAT Clearance can be and should be issued even after 30.06.2017.

Commissioner of Commercial Taxes
Government of Odisha, Cuttack

Memo No. 12354 /CT

Dated 10-8-17

Copy forwarded to all Special Commissioners & Additional Commissioners (H.O)/JCSTs of all Territorial Ranges for information and necessary action.

Additional Commissioner of Commercial Tax
(Policy)

Memo No. 12355 /CT

Dated 10-8-17

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


10-08-17

**Additional Commissioner of Commercial Tax
(Policy)**