

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
ODISHA, CUTTACK**

No 2813 /CT  
REV-24/8/2016 - Rev Sec - CCT

Dated 23.02.2017.

To

**All JCCTs (Territorial Ranges)  
All DCCTs / ACCTs of Circles**

Sub: Proper Maintenance of Registers for Monitoring of Taxation Activities

Madam/Sir,

In order to effectively monitor the taxation activities, you are hereby directed to maintain the following new registers with immediate effect.

**1. Register of Tax Audit under OVAT Act / CST Act / Entry Tax Act (To be maintained at Range level)**

This register is to be maintained at the Territorial Range level in the following format for each financial year starting from 2014-15.

Sl. No.	Name of the Dealer with TIN	Act	Period of Audit	Name of the Head of the Audit Team and Members	Date of Assignment of Audit to the Audit Team	Date of submission / uploading of AVR by the Audit team	Whether Assessment is required or not required	If required, name of the Circle to which AVR transmitted for assessment	R E M A R K S
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**2. Register of Assessment (To be maintained at Circle / AU level)**

This register is to be maintained at the Circle / Assessment Unit level. Different pages shall be earmarked for different types of assessment such as assessment u/s 40 assessment u/s 42, 42 – A, assessment u/s 43, assessment u/s 44, assessment u/s 45, of OVAT Act, u/s 9A, u/s 9C and u/s 10 of OET Act and u/r 12(1), 12(3), 12(4) of CST (O) Rules.

Sl. No	Name of the Dealer with TIN	Reference Document No. and Date (if any)	Period of Assessment	Name of the Assessing Officer	Date on which the assessment is assigned to the AO	Date of issue of the assessment order	Date of Service of the order on the Dealer	Result of assessment (Demand/Refund/No Demand/No Refund)
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(Reference Document means AVR in case of assessment u/s 42, Report of Vigilance / Enforcement Wing in case of assessment u/s 43, etc.)

### **3. Register of Orders received from Appellate & Revisional Authorities / High Court / Supreme Court.**

This register is to be maintained at Circle/AU level. All orders received by the Circle/ Assessment Unit from First Appeal Authority / Odisha Sales Tax Tribunal (Second Appeal Authority) / Revisional Authorities / Hon'ble High Court / Hon'ble Supreme Court must be entered in this register in the following format.

Sl. No	Order received from	Date of order	Date of receipt of the order by the Circle/AU	Nature of order	Whether the order has been reflected in the 'Extract DCR'. (if yes, page number of the Extract DCR)	Name of the staff to whom the Order was given for necessary action	Signature of the DCCT/ ACCT
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(Nature of Order: 1<sup>st</sup> Appeal stay, stay by Revisional Authority / HC / SC, 1<sup>st</sup> Appeal, 2<sup>nd</sup> Appeal, HC / SC Order)

4. In addition to these above-mentioned instructions, the following instructions are also to be followed meticulously for proper maintenance of DCR and Extract DCR.

- The individual officer-wise DCR must remain in the custody of the officer concerned. All updations must be done immediately in front of the officer concerned and the officer concerned shall authenticate each entry in the DCR by way of putting his/her signature at the side of the entry.
- After the end of the Financial year, when the extracts of the individual officer-wise DCR are taken to the 'Extract DCR' of the Circle/AU, the

officer concerned must ensure that all pending arrear cases of his/her individual DCR have been taken to the Extract DCR. He / She has to certify this by way of a written certificate after the last entry made in his/her individual DCR and also on the 'Page Certification' page of the Extract DCR.

- The Extract DCR of the Circle / AU must remain in the custody of the Circle / AU in-charge. All updations must be done immediately in front of the Circle / AU in-charge and he/she shall authenticate each entry by way of putting his/her signature at the side of the entry.

Yours Faithfully



Commissioner of Commercial Taxes  
Government of Odisha, Cuttack