

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
ODISHA, CUTTACK

No. 6719/CT
REV-32/3/2016-REV-CCT.

Dt: 07.05.12

To

**Addl.CCT (Appeal), North Zone/ South Zone / Central Zone
JCCTs in charge of all Territorial Ranges
JCCT (Appeal) & DCCT (Appeal) of all Ranges**

Sub: Examination of Admissibility of Refund in 1st appeal

Ref: This office letter No. 16831/CT dt.08.11.16

Madam/Sir,

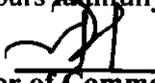
With reference to the subject and letter cited above, I am to say that all Circle Officers have been instructed vide the above-referred letter to send assessment orders giving rise to refund of Rs. 10 Lakh or more to Head Office for scrutiny, excepting cases which are in appeal.

Sometimes, inspite of assessment orders giving rise to refund of Rs. 10 Lakh or more, dealers prefer appeal before 1st Appellate Authority demanding more refund. But it is observed that in 1st appeal, examination of the case is generally limited to the points raised by the dealer against the said assessment order. The 1st Appellate Authority normally does not deliberate on the admissibility of refund. Thus, in such cases, admissibility of the refund, flowing from the assessment order which is under appeal, does not get scrutinized either by the Head Officer or by the 1st Appellate Authority.

Since government revenue is at stake, the 1st Appellate Authority are hereby impressed upon to act like an extended forum of assessment and examine the admissibility of refund instead of merely focusing on the specific issues raised by the dealer. The views of the 1st Appellate Authorities regarding admissibility of refund should be explicitly mentioned in the appeal order.

These instructions as well as the instructions contained in the above-referred letter are not intended to deny refund per se. The intention is only to examine, once more at the higher level either by the Head Office or by the 1st Appellate Authorities, the admissibility of the refund so that government revenue is not lost by way of grant of inadmissible refunds.

Yours faithfully,


Commissioner of Commercial Taxes
Odisha, Cuttack

Memo No 6720

Dt 01.05.17

Copy to DCCTs/ ACCTs in charge of all Circles for information.



**Commissioner of Commercial Taxes
Odisha, Cuttack**