

**CONFIDENTIAL**

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES

ODISHA, CUTTACK

No 15765/CT Dt: 17-10-17

Rev-24/8/2016-Rev-CC7.

To

JCCTs of all Ranges  
DCCT/ ACCT in charge of all Circles  
CTOs in charge of all Assessment Units

Sub: Late filing of returns and payment of admitted tax (VAT/ CST/ ET/ Entertainment Tax) by GST Dealers

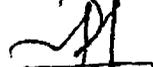
Madam / Sir,

With regard to the subject cited above, I am to say that under GST regime, payment of VAT & CST is to be made only by dealers dealing in the 6 non-GST goods. However, it has come to the notice of the undersigned that there has been a substantial collection of VAT and CST from GST dealers in the month of Aug-Sept' 2017. Such payment can only happen on grounds of late filing and late payment of admitted tax or by payment of demanded tax i.e. arrears. However, it is seen that most of such payments have been on account of late filing and late payment of admitted tax (i.e. VAT/ CST/ ET/ Entertainment Tax) by dealers dealing in GST goods. This has negatively affected the State's claim for compensation.

Therefore, the Circle Officers are hereby instructed to impose interest/ penalty, as the case may be, on all such dealers as per specific provisions of the various Acts.

Range JCCTs are requested to monitor the same from time to time. This will also be reviewed by the undersigned in our weekly VC meeting to be held shortly.

Yours faithfully



Commissioner of Commercial Taxes  
Odisha, Cuttack