

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
ODISHA, CUTTACK

No 16584/CT Dt: 13.11.2017

Rev-24/8/2016-Rev cet.

To

**JCCTs of all Ranges
DCCTs / ACCTs in charge of all Circles**

Sub: Maintenance of Base Records in Circle Office

Ref: CCT Circular No 2183/CT dt. 23.02.2017

Madam / Sir,

I am to say that the HO Circular referred to above prescribes the base records like DCR, Extract DCR, Assessment Register, Audit Register, Register of Orders Received from Appellate and Revisional Authorities, etc. which are required to be maintained in Circle / Range office as well as the manner in which they are to be maintained. However, during inspection of the undersigned of some Circle Offices, it is seen that the base records are either not maintained or are being maintained in a form and manner different to what is prescribed in the Circular. Further, there is no correlation between the figures in the base records and what is reported by the Range and Circle Offices in their monthly MPR. Therefore, in order to improve the standard of maintenance of base records, the following issues are hereby re-iterated and clarified.

1. DCRs of the current year are to be maintained officer wise which should remain in the personal custody of the officer and updated by himself only. However, Extract DCR is to be maintained ONLY CIRCLE WISE i.e. one Extract DCR for the entire Circle. The individual officers are to ensure that all pending arrear cases of his/her individual DCR are taken to the Extract DCR. They have to certify this in the extract DCR which is to be countersigned by the Circle Officer. The Extract DCR should remain in the custody of Circle Officer only. All updations to Arrear VATIS module should be made on basis of Extract DCR only and is to be cross-checked by the Circle Officer himself.

2. It is seen that in case of LTU dealers, the assessment is being done either by Range JCCT or by a DCCT of a Circle other than the Circle where the dealer is registered. Such practices invariably entails delay in transmission of assessment records once the assessment is completed which leads to delay in initiation of collection proceedings. Therefore, it is instructed that this practice should be stopped forthwith. Audit of a particular dealer may be done by Range Audit Team or by Audit Team of another Circle. However, assessment should always be done by the assessing officers of the Circle where the dealer is registered and in case of LTU dealers, by the Circle Officer himself. In those cases where such assessments have already been done or are in process of being done by Range JCCT or by a DCCT of a Circle other than the Circle where the dealer is registered, the assessment records should immediately be transferred to the Circle where the dealer is registered once the assessment is completed through Registered Post with AD. Once the jurisdictional Circle Officer receives such records, he is to enter the assessment details in his own DCR i.e. the Circle Officer's DCR in a new page under the heading "Assessments made by Range JCCT or DCCTs of other Circle". The Circle Officer is to take all follow-up actions post-assessment in such cases and to ensure that all pending arrears are taken to Extract DCR at the year end from his own DCR.
3. The Register No 3 in the referred Circular of CCT i.e. "Register of Orders Received from Appellate and Revisional Authorities" should be regularly cross-checked with the orders received from OSTT as given in the CT Website since December 2016. It has also to be ensured that all past records received from Appellate and Revisional Authorities are also entered in the register and updated. The register should be cross-checked with the Appeal Registers maintained in the Range office as well as with the S.R. Section of H.O.
4. All MPRs submitted by the Circles Offices every month are to be prepared basing on the base records such as DCR, Extract DCR, Assessment Register, Audit Register, etc. Only after the Circle Officer verifies the

information, the MPR should be sent to Head Office. If the information sent in past MPRs are to be revised, the Circle Officers are instructed to revise the MPRs for the current month along with detailed note on the information which are being revised and the reason for such revision.

5. JCCTs of all Ranges are instructed to mandatorily visit all Circles under their jurisdiction at least once every month and inspect the base records vis-à-vis the MPRs submitted. This will also be reviewed by senior officers of Head Office during their visit to Circles from time to time.
6. As improper maintenance of these base records may lead to loss of tax revenue (i.e. by not being able to know about an assessee's tax liability and tax payment status), any laxity on this front will not be tolerated at all.

Yours faithfully



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Commissioner of Commercial Taxes
Odisha, Cuttack