

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
ODISHA, CUTTACK

No. 2013/CT  
REV-24/8/2016

Dt: 2/2/18

**CIRCULAR**

Sub: Transfer of assessment proceedings U/s 6 of the OVAT Act

Consequent upon creation of a post of Additional Commissioner of Commercial Taxes in each of the 12 CT Territorial Ranges of the State, in some cases the incumbent Territorial Range JCCTs have been promoted to the rank of Addl. CCT and posted in the same Territorial Range. On their joining as Addl. Commissioners, they have also been declared as the Head of the Territorial Range Office vide this office Letter No. 1851/CT dt. 31.01.2018. The said Addl. Commissioners, in their previous capacity as Territorial Range JCCTs, were entrusted with the power of assessment U/s 42 of the OVAT Act to assess the LTU dealers under their jurisdiction. However, on being promoted to the rank of Addl. Commissioner, it is not desirable for them to undertake such assessment for the reason that appeal against their assessment orders will have to be filed before another officer of the same rank, i.e. Additional Commissioner of Commercial Taxes (Appeal).

Therefore, in exercise of the power U/s 6 of the OVAT Act, it is hereby ordered that such assessment cases, pending with the ex-JCCTs who have been promoted to the rank of Addl.CCT and posted in the same Territorial Range, are hereby transferred to the DCCTs of the Circles concerned where the dealer is registered, for completing the assessment proceedings.

  
**Commissioner of Commercial Taxes**  
Odisha, Cuttack

Memo No 2014

Dt 2/2/18

Copy to Addl. CCTs in charge of Territorial Ranges of Bhubaneswar, Sambalpur, Koraput and Puri for information and necessary action.

  
**Commissioner of Commercial Taxes**  
Odisha, Cuttack

Memo No 2015

Dt 2/2/18

Copy to JCCTs in charge of other 8 Territorial Ranges for information. They are advised to complete assessment of the LTU dealers as soon as possible and issue assessment orders as per CCT Circular No. 16584 dt. 13.11.2017. Further assessments should not be taken up by the Range JCCTs as per the above mentioned Circular.



**Commissioner of Commercial Taxes  
Odisha, Cuttack**

Memo No 2016

Dt 2/2/18

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



**Commissioner of Commercial Taxes  
Odisha, Cuttack**