

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES

ODISHA, CUTTACK

No 3810 / CT Dt: 03.03.18
Rev-12/1/2018

NOTIFICATION

In exercise of powers conferred under sub-section (1) of Section 42-A of the Odisha Value Added Tax Act 2004, I, Saswat Mishra, Commissioner of Sales Tax, do hereby notify for information of all concerned that all dealers assigned under sub rule (7) of rule 4 of the Odisha Value Added Tax Rules to the LTU constituted in the respective Territorial Ranges are hereby selected for assessment u/s 42-A for the tax periods 01.10.2015 to 31.03.2016 and 01.04.2016 to 30.06.2017, in lieu of audit and audit-assessment. The Range-wise list of such dealers can be accessed from the CT website 'odishatax.gov.in' and is also being sent in soft copy through intra-mail to all Circles / Ranges.

The dealers so notified shall also be assessed under CST Act in lieu of audit and audit-assessment as per the provisions in rule 22 of the CST (O) Rules subject to the conditions provided below.

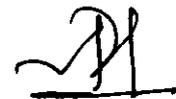
Further, all dealers who have been granted provisional refund under section 58 (1)(d) of the OVAT Act are also selected for assessment in lieu of audit and audit-assessment under the OVAT Act and the CST Act, u/s 42-A of the OVAT Act read with rule 22 of the CST (O) Rules.

Conditions:

1. The dealers assigned to the LTU of the Range shall be assessed as per the provisions of Section 42-A of the Odisha Value Added Tax Act and Rule 49-A of the Odisha Value Added Tax Rules as well as under Rule 22 of the CST (O) Rules.
2. The DCST / ACST in charge of the Circle, where the dealers selected as above are registered, is hereby authorized to take up assessment U/s 42-A of the OVAT Act read with Rule 22 of the CST (O) Rules. However, if the number of selected dealers in a Circle exceeds 10, the top 10 dealers, as per tax paid in the preceding year, shall be assessed by the DCST/ ACST

concerned and the DCST/ ACST shall assign the remaining selected deals to the STO(s) of the Circle for assessment.

3. Provision of Section 42-A having come into force w.e.f. 01.10.2015 and there being a time limit for completion of assessment prescribed in sub-rule (5) of Rule 49-A, the assessing officers are advised to initiate assessment proceedings for the period from 01.10.2015 to 31.03.2016 immediately and should strive to complete the assessment on or before 31.10.2018, i.e. within the prescribed time limit.
4. The assessment proceeding for the period from 01.04.2016 to 30.06.2016 shall be initiated as another proceeding and the assessing officers should strive to complete the assessment by 31.10.2018. However, in certain exceptional cases, if the assessment cannot be completed by 31.10.2018, the undersigned may be requested for further extension of time not exceeding 6 months.
5. In view of the time limit prescribed for initiation as well as completion of assessment proceeding, it would be desirable to start issuing notices in the month of March itself so that the first date of hearing can be fixed in April after allowing a period of 30 days. The Circle Officer is, therefore, instructed to ensure issue of notices by the assessing officers by 15.03.2018 positively.
6. The Circle Officers are also instructed to ensure that the dealers who have been granted provisional refund U/s 58(1)(d) of the OVAT Act are assessed U/s 42-A of the OVAT Act within the time limit prescribed in Section 58(1)(e) of the said Act, i.e. within a period of twelve months from the end of the year containing tax periods relating to the returns for which refund has been granted.



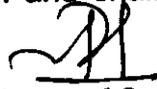
(Saswat Mishra, I.A.S)
Commissioner of Sales Tax
Odisha, Cuttack

Memo No 3811

Dt 03.03.18

Copy in duplicate is forwarded to the Director, Printing, Stationary and Publication, Odisha, Madhupatna, Cuttack for publication in next issue of the Odisha Gazette.

This may be published in an extra ordinary Gazette and 25 copies of the same may please be supplied to this office. This may also be published in the next issue in the Odisha Commercial Tax Gazette. This is a statutory notification and shall bear SRO number.


Commissioner of Sales Tax
Odisha, Cuttack

Memo No 3812

Dt 03.03.18

Copy forwarded to DCCTs & ACCTs in charge of Circles for information and necessary action. This is for further information that provision similar to Section 42-A of the OVAT Act is not there in the Odisha Entry Tax Act. On the other hand, the dealers selected for assessment U/s 42-A maintain the same set of accounts for compliance to the requirement of OVAT, CST & Entry Tax Acts. Therefore, in course of examination of accounts, if any instance of under compliance under the Entry Tax Act is noticed, the same can be observed in writing and re-assessment U/s 10 of the Odisha Entry Tax Act should be undertaken after issuing notice to the dealer.


Commissioner of Sales Tax
Odisha, Cuttack

Memo No 3813

Dt 03.03.18

Copy forwarded to all Addl.CCTs / JCCTs in charge of all Territorial Ranges for information and necessary action. They are instructed to monitor the assessment programme of the Circles under their jurisdiction to ensure completion of the programme in time.


Commissioner of Sales Tax
Odisha, Cuttack

Memo No 3814

Dt 03.03

Copy forwarded to all Special Commissioners / all Additional Commissioners (HC for information.



Commissioner of Sales Tax
Odisha, Cuttack

Memo No 3815

Dt 03.03.

Copy forwarded to DCCT (IT & P) for information and necessary action. He is requested to take necessary steps for placing the Notification in the CT website for information of Circle Officers. The DCCT (IT & P) is also requested to make available the list of LTU dealers of each Range in the CT Website.



Commissioner of Sales Tax
Odisha, Cuttack

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5 spare copies to Library
5 spare copies to Revenue Section / M&C Section