

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
ODISHA, CUTTACK

No 4583/CT Dt: 20/3/18
V11-REV STA-01/17-18.

To

DCCTs / ACCTs in charge of Circle
Addl.CCTs / JCCTs in charge of Ranges

Sub: Work Plan of the Circle for the year 2018-19

Madam / Sir,

The work plan for the year 2018-19 is given below.

(A) Under OVAT/ OET/CST Acts

Tax Audit

1. Tax Audit of past years, if not completed, must be completed by 30.04.2018 at any cost.
2. Tax Audit of dealers selected by CCT in March' 2018 must be completed by 30.09.2018.

Refund Claims

1. All cases of tax audit pertaining to refund applications of works contractors, as per CCT Circular No.14162 dt 20.09.2017, must be completed within 3 months from the date of receipt of application.
2. Other tax audit which arise out of Section 57(2)(a) and Section 58 of the OVAT Act and Section 35 of the OET Act must be completed within 3 months from the date of receipt of application.
3. All order based refund cases must be disposed of within a period of 60 days of the date of receipt of such order from 1st and 2nd appellate authorities giving rise to such refund. If the refund flows from the own order of the assessing officer, then the period of 60 days is to be calculated from the date of order of assessment giving rise to such refund.



Assessment

1. As per the OVAT Amendment Act 2015, re-assessment of all set-aside cases has to be completed within a period of three years from the date of the order. Thus, for the set-aside cases pending as on 01.10.2015, re-assessment is to be completed by 30.09.2018.
2. For set-aside cases arising on or after 01.10.2015, re-assessment is to be completed within a period of three years from the date of order.
3. Assessment of escaped turnover or under-assessment under OVAT, CST & Entry Tax Acts pertaining to the pre-GST tax period, based on Evasion Reports/ Under-assessment Reports received from Enforcement Units / Vigilance Units/ Circles / any information in his possession, must be completed
 - By 30.04.2018 in case the report was received by 31.12.2017
 - By 30.09.2018 in case the report is received between 01.01.2018 to 30.06.2018
4. Pending Audit assessments arising out of tax audit taken up in 2017-18 or prior years must be completed by 30.06.2018 (This does not include audit assessment of dealers whose audit selection is done by CCT in March 2018).
5. Assessment in lieu of audit U/s 42-A of the OVAT Act is to be completed as per the direction given in CCT letter No 3810 dt 03.03.2018 (For the tax period 01.10.2015 to 31.03.2016) by 30.09.2018.
6. Balance provisional Assessment / Assessment under CST Act as per Rule 12(1) of the CST (O) Rules covering the period 2013-14 to 2017-18 for non-submission of statutory forms must be completed by 30.06.2018.
7. Audit assessment pertaining to dealers selected by CCT in March 2018 for tax audit must be completed by 31.03.2019.
8. Assessment in lieu of audit U/s 42-A of the OVAT Act is to be completed as per the direction given in CCT letter No 3810 dt 03.03.2018 (For the tax period 01.04.2016 to 30.06.2017) by 31.10.2018 ordinarily and in certain exceptional case request may be made for further extension of time not exceeding 6 months.

(The actions listed above are listed as per descending order of priority. However, advance action such as notice for audit, assessment; etc should be initiated in time so that the dateline for completion of the Action is adhered to.

Further, Assessment U/s 42-A of the OVAT Act as at Sl.No. 5 & 8 above may be undertaken simultaneously, if feasible. However, the assessment for the period 01.10.2015-31.03.2016 has to be completed by 30.09.2018)

Arrear Collection

1. Collection of Balance Entry Tax (excluding interest and penalty) from all dealers who had withheld payment of Entry Tax (either 2/3rd or 50%, as the case may be) for all tax periods starting from 2005-06 till 30.06.2017 by resorting to coercive measures, if need be, in accordance with law.
2. Collection of interest for late payment of tax liability under all Acts except where relief from payment of interest has been granted by Hon'ble Courts or the undersigned.
3. Taking up of TR proceedings against dealers in default of payment of tax after disposal of 2nd appeal (if not stayed by Hon'ble High Court). At least 2 TR proceedings must be initiated in each quarter by each Circle.

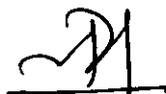
(B) GST Related Works

- A. All GST refund cases must be disposed of promptly as per CCT Letter No 20000 dt 20.11.2017 and Letter No.19129 dt 28.12.2017
- B. Scrutiny of excess claim of ITC in TRAN-1 (as already sent by EI Section), as per CCT Letter No.3270 dt 22.02.2018, must be completed by 30.04.2018.
- C. Scrutiny of transitional SGST credit availed through TRAN-1as per the list of dealers to be sent by E.I. Section.
- D. Regular monitoring of Non-Filers of GSTR 3B as well as GSTR1 and Nil-Filers and pursuing with them for tax compliance.
- E. GST compliance monitoring and analysis of Top 20 dealers (of each Circle) on a monthly basis (Details to be sent by Head Office soon)



Range Officers concerned are to personally monitor the progress of these works.
Progress will be reviewed by the undersigned from time to time.

Yours faithfully

A handwritten signature in black ink, appearing to be the initials 'D' and 'M' written in a cursive style.

20.3.18
Commissioner of Commercial Taxes
Government of Odisha, Cuttack