



No. 14521/CT Dt: 26-9-17
VII STA (REV) 1/2017-18

To

**DCCTs/ACCTs in charge of Circle
JCCTs in charge of Ranges**

Sub: Work Plan for 3rd and 4th Quarters of 2017-18

Ref: This office letter No.11455/CT, dated 29.07.17

Madam/Sir

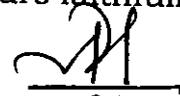
In continuation of the letter cited above, the work plan for the 3rd and 4th Quarters of 2017-18 is given below.

1. Tax Audit of past years under all Acts (not completed by 30.09.2017) is to be completed latest by 30.11.2017.
2. Audit-assessment under OVAT, CST & Entry Tax Acts must be completed
(a) by 31.12.2017 for AVRs received till 30.09.17, and
(b) by 31.03.2018 for AVRs received till 30.11.17
3. Assessment on escaped turnover or under-assessed cases under OVAT, CST & Entry Tax Acts must be completed
(a) by 31.12.2017 for Tax Evasion Reports received till 30.09.2017, and
(b) by 31.03.2018 for Tax Evasion Reports received till 31.12.2017
4. Provisional assessment under CST Act, as per rule 12(1) of the CST(O) Rules, covering the period 2012-13 to 2017-18 (upto June,2017) for non-submission of statutory forms and collection of tax along-with interest in case of failure to submit the same is to be completed by 31.12.2017.
5. Refund cases, whether order-based or application-based, under OVAT, CST & Entry Tax Acts must be disposed of within the time limit prescribed under the respective Act. No refund case more than a month old should be lying un-disposed after 31.12.2017.
6. Collection of arrear Entry Tax from dealers as per the judgement of Hon'ble Supreme Court of India as communicated vide letter No.9755/CT, dated 23.6.2017.

7. Collection of arrears under all Acts in cases not covered under stay.
8. 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).
9. GST Related work-----
 - (a) Verification of carry-forward ITC to GST regime on the appointed date.
(Details to be communicated by Head Office).
 - (b) Awareness and hand-holding activities for successful roll-out of GST
10. Assessment all set-aside cases pending as on 01.10.2015 are to be disposed of by 31.12.2017. Fresh cases accruing from 01.10.2015 to 31.12.2017 are to be disposed of by 31.3.2018.
11. Any other assignment given from time to time.

Since no fresh tax audit selection has been made for 2017-18 F.Y, the available time and human resources, which would have otherwise remained occupied with fresh audit work, must be fully utilized to complete the assignments mentioned above. JCCTs of the Ranges concerned are to personally monitor the progress of these works. Progress will be reviewed by the undersigned from time to time.

Yours faithfully



Commissioner of Commercial Taxes
Government of Odisha, Cuttack