

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA,  
CUTTACK

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AR 12/2/2016/AR 3803 /CT.,

Dt. 03 /02/2018

**ORDER**

Consequent upon Cadre Restructuring of Odisha Finance Service Officers as per Finance Department resolution No. 29040 /F dated 07.10.2017,

- the twelve Commercial Tax Territorial Ranges shall now be headed by officers of the rank Additional Commissioner of Commercial Taxes instead of Joint Commissioner of Commercial Taxes and accordingly twelve additional posts of Additional Commissioner of Commercial Taxes have been created against the Commercial Tax Territorial Ranges.
- the number of posts of Additional Commissioner of Commercial Taxes (Appeal) has been increased from three to seven; creating new posts at Bhubaneswar, Cuttack, Balasore and Rourkela.

Therefore, it has now become necessary to re-assign the Appellate and Revisional functions amongst various statutory authorities under the OVAT Act, the OET Act and the CST Act for proper and expeditious disposal of Appeals and Revisions filed by dealers. Hence, in exercise of the power conferred under section 3 of the OVAT Act, it is hereby ordered that:-

- (A) The Additional Commissioners of Commercial Taxes, posted as Head of the Territorial Ranges, shall not exercise any appellate power unless specifically empowered by the Commissioner of Sales Tax. They shall exercise only the revision power as delegated by the Commissioner of Sales Tax, both u/s 79(1) and 79(2) of the OVAT Act read with Rule 22 of the CST (O) Rules and u/s 18(1) and 18(3) of the OET Act, from time to time.
- (B) The Joint Commissioners of Commercial Taxes posted to the Territorial Ranges, other than the Joint Commissioners of Sales Tax (Appeal), shall also not exercise any appellate power unless specifically empowered by the Commissioner of Sales Tax. They shall exercise the revisional power as delegated by the Commissioner of Sales Tax, both u/s 79(1) and 79(2) of the OVAT Act read with Rule 22 of the CST (O) Rules and u/s 18(1) and 18(3) of the OET Act, from time to time. They shall take up those revision cases as may be assigned to them by the Head of the Territorial Range.
- (C) The Appellate power shall be exercised only by the Additional Commissioner of Sales Taxes (Appeal), Joint Commissioner of Sales Taxes (Appeal) and Deputy



Commissioner of Sales Taxes (Appeal), who are exclusively posted as 1<sup>st</sup> Appellate Officers. They shall not exercise any power of revision unless specifically empowered by the Commissioner of Sales Tax.

(D) 1<sup>st</sup> Appeal cases will be heard and disposed of by the 1<sup>st</sup> Appellate Officers in the following manner:

- a. The 1<sup>st</sup> appeal against an order of assessment passed by a Joint / Deputy Commissioner of Sales Tax shall lie before the Additional Commissioner of Sales Tax (Appeal) of the Commercial Tax Range concerned.
- b. The 1<sup>st</sup> appeal against an order of assessment passed by a(n) Assistant Commissioner of Sales Tax / Sales Tax Officer shall lie before the Joint / Deputy Commissioner of Sales Tax (Appeal) of the Commercial tax Range concerned.

(E) The Commercial Tax Territorial Ranges are hereby assigned to different Additional Commissioner of Sales Tax (Appeal), as given below, for disposal of 1<sup>st</sup> Appeal cases with reference to Para D(a)

<b>1<sup>st</sup> Appeal Officers</b>	<b>Territorial Ranges Assigned</b>
Addl.CCT (Appeal), Central Zone – I, Cuttack	Cuttack I & Angul
Addl.CCT (Appeal), Central Zone – II, Cuttack	Cuttack II & Jajpur
Addl.CCT (Appeal), Balasore	Balasore
Addl.CCT (Appeal), Bhubaneswar	Bhubaneswar & Puri
Addl.CCT (Appeal), South Zone, Berhampur	Ganjam & Koraput
Addl.CCT (Appeal), Rourkela	Sundargarh
Addl.CCT (Appeal), North Zone, Sambalpur	Sambalpur & Bolangir

(F) Though the Joint Commissioner of Sales Taxes (Appeal) / Deputy Commissioner of Sales Taxes (Appeal) shall continue to remain under the administrative control of the Commercial Tax Territorial Range Head, the Additional Commissioner of Sales Tax (Appeal) of the Territorial Range concerned will supervise the activities of the Joint Commissioner of Sales Tax (Appeal) / Deputy Commissioner of Sales Tax (Appeal) and such supervision shall include visit to the Range office and verification of records related to filing and disposal of the appeals by Joint Commissioner of Sales Tax (Appeal) / Deputy Commissioner of Sales Tax (Appeal).

(G) This order shall come into effect from 01.04.2018 and shall supercede all previous orders issued by the Commissioner of Sales Tax in this context.



- (H) The appeal cases pending with Additional / Joint Commissioner of Sales Tax of the Territorial Ranges and which are presently at a ripe stage of disposal shall be disposed of by them by 31.03.2018 and the remaining appeal cases shall stand transferred, u/s 6 of the OVAT Act read with Rule 34 of the OET Rules and Rule 22 of the CST (O) Rules, to the Additional Commissioner of Sales Tax (Appeal) / Joint Commissioner of Sales Tax (Appeal) of the Territorial Ranges concerned for disposal as per para D and E above.
- (I) The revision cases pending with Additional Commissioner of Sales Tax (Appeal) or Joint Commissioner of Sales Tax (Appeal) and which are presently at a ripe stage of disposal shall be disposed of by them by 31.03.2018 and the remaining revision cases shall stand transferred, u/s 6 of the OVAT Act read with Rule 34 of the OET Rules and Rule 22 of the CST (O) Rules, to the Head of the Territorial Ranges concerned for disposal as per para A and B above.



02.03.18  
Saswat Mishra  
Commissioner of Sales Tax  
Odisha, Cuttack

Memo No. 3809 /CT.,

Dated 03 /03/2018

Copy forwarded to the Principal Secretary to Government, Finance Department, Bhubaneswar for kind information.



Commissioner of Commercial Tax  
Odisha, Cuttack

Memo No. 3805 /CT.,

Dated 03 /03/2018

Copy forwarded to all Special Commissioner of Commercial Taxes / Additional Commissioner of Commercial Taxes / Joint Commissioner of Commercial Taxes of Head office for information and necessary action.

*[Signature]*  
Additional Commissioner of Commercial Taxes  
(A&R)

Memo No. 3806 /CT.,

Dated 03 /03/2018

Copy forwarded to Additional Commissioner of Commercial Taxes (Appeal)(Central Zone) / Additional Commissioner of Commercial Taxes (Appeal)(South Zone) / Additional Commissioner of Commercial Taxes (Appeal)(North Zone) / Additional Commissioners of Commercial Tax (Appeal) of Bhubaneswar, Balasore & Rourkela for information and necessary action.

*[Signature]*  
Additional Commissioner of Commercial Taxes  
(A&R)

Memo No. 3807 /CT.,

Dated 03 /03/2018

Copy forwarded to all Additional Commissioners of Commercial Taxes / Joint Commissioners of Commercial Taxes heading the Territorial Ranges / JCCTs (Appeals) & DCCTs (Appeals) of all Ranges / JCCTs of Enforcement Ranges for information and necessary action

*[Signature]*  
Additional Commissioner of Commercial Taxes  
(A&R)

Memo No. 3808 /CT.,

Dated 03 /03/2018

Copy forwarded to all Deputy Commissioners of Commercial Taxes / Assistant Commissioners of Commercial Taxes in charge of Circles for information and necessary action

*[Signature]*  
Additional Commissioner of Commercial Taxes  
(A&R)

Memo No. 3809 /CT.,

Dated 03 /03/2018

Copy forwarded to the DCCT (SMG) / DCCT (Policy) / DCCT (IT) / System Analyst of the Head Office for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

*[Signature]*  
Additional Commissioner of Commercial Taxes  
(A&R)

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