

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA,
CUTTACK

AR 12/2/2016 / AR 4016 /CT.,

Dt. 8 /03/2018

ORDER

In continuation to this office order No. 3803 / CT dated 03.03.2018, it is further clarified that :-

- (A) The Additional / Joint Commissioners of Commercial Taxes, posted as Head of the Territorial Ranges, shall continue to hear and dispose of the 1st appeal cases of the repealed Orissa Sales Tax Act (*in short OST Act*) pending with them.
- (B) Appeals against fresh assessments passed under the repealed OST Act by the Deputy Commissioner of Sales Tax / Assistant Commissioner of Sales Tax / Sales Tax Officer as per the set-aside / remand directions of the Hon'ble Supreme Court of India, Hon'ble Orissa High Court and Hon'ble Odisha Sales Tax Tribunal shall lie before the Additional Commissioner of Sales Tax (Appeal) / Joint Commissioner of Sales Tax (Appeal) as the case may be.
- (C) Revision cases pending under the repealed OST Act, if any, shall be heard and disposed of by the Additional / Joint Commissioners of Commercial Taxes, posted as Head of the Territorial Ranges; and not by the Appellate Authorities.

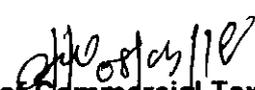


Saswat Mishra
Commissioner of Sales Tax
Odisha, Cuttack

Memo No. 4017 /CT.,

Dated 8 /03/2018

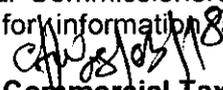
Copy forwarded to all Special Commissioner of Commercial Taxes / Additional Commissioner of Commercial Taxes / Joint Commissioner of Commercial Taxes of Head office for information and necessary action.


**Additional Commissioner of Commercial Taxes
(A&R)**

Memo No. 4018 /CT.,

Dated 8 /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.


**Additional Commissioner of Commercial Taxes
(A&R)**

Memo No. 4019 /CT.,

Dated 8 /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


Additional Commissioner of Commercial Taxes
(A&R)

Memo No. 4020 /CT.,

Dated 8 /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


Additional Commissioner of Commercial Taxes
(A&R)

Memo No. 4021 /CT.,

Dated 8 /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.


Additional Commissioner of Commercial Taxes
(A&R)

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- 3 spare copies to the IT Section
- 3 spare copies to the SMG Section
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