

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA,
CUTTACK

AR 12 / 2 / 2016 / AR 4782 / CT.,

Dt. 23/03/2018

ORDER

In continuation to the Orders No. 3803 / CT dated 03.03.2018 & 4016 / CT dated 08.03.2018, it is further order that :

- A. Since no Additional Commissioner of Sales Tax (Appeal) has been posted at Balasore yet, the pending appeals against an assessment order passed by the Joint Commissioner of Sales Tax shall be heard by the Additional Commissioner of Sales Tax (Appeal) (Central Zone I) Cuttack, at Head office. The appeal against an assessment order passed by the Deputy Commissioner of Sales Tax shall also 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) (Central Zone I) Cuttack, till joining of a regular Additional Commissioner of Sales Tax (Appeal), Balasore.
- B. Since no Joint Commissioner of Sales Tax (Appeal) / Deputy Commissioner of Sales Tax (Appeal) has been posted at Angul, Bolangir, Puri, Jajpur and Koraput Ranges, the appeal against an assessment order passed by the Assistant Commissioner of Sales Tax / Sales Tax Officer / Additional Sales Tax Officer shall lie and continue to be heard by the Additional Commissioner of Sales Tax / Joint Commissioner of Sales Tax of the Territorial Range, as the case may be, till a regular Joint Commissioner of Sales Tax (Appeal) / Deputy Commissioner of Sales Tax (Appeal) is posted in these Ranges. After joining of the Joint Commissioner of Sales Tax (Appeal) / Deputy Commissioner of Sales Tax (Appeal) in these Ranges, the aforesaid appeal cases shall stand transferred to the said Joint Commissioner of Sales Tax (Appeal) / Deputy Commissioner of Sales Tax (Appeal) as per section 6 of the OVAT Act read with Rule 34 of the OET Rules and Rule 22 of the CST (O) Rules.



Saswat Mishra
Commissioner of Sales Tax
Odisha, Cuttack

Memo No. 4783 /CT.,

Dated 23 /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. 4784 /CT.,

Dated 23 /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. 4785 /CT.,

Dated 23 /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. 4786 /CT.,

Dated 23 /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. 4787 /CT.,

Dated 23 /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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- 3 spare copies to the IT Section
- 3 spare copies to the SMG Section
- 3 spare copies to Library