

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA  
CUTTACK.**

No. 12264 /CT  
File No. IX-21/5/2015-Gaz-CCT

Dated 6 / 8 / 2016

**ORDER**

In exercise of the powers conferred by sub-section (3) of Section-3 of Odisha Value Added Tax, Act, 2004 (Odisha Act 4 of 2005) read with of sub-rule (2) of Rule 3 of the Odisha Value Added Tax Rules, 2005, I, Saswat Mishra, I.A.S., Commissioner of Sales Tax, Odisha, Cuttack do hereby specify that:

(1) Any officer appointed by the State Government in Finance Department under sub-section (2) of Section-3 of the said Act in the office of the Commissioner of Commercial Taxes, Odisha, Cuttack as Special Commissioner of Sales Tax, Addl. Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax or Sales Tax Officer shall exercise the power as conferred under the law and by the Commissioner in the entire State of Odisha, from the date he/she assumes the charge as such.

(2) Any officer appointed by the State Government in Finance Department under sub-section (2) of Section-3 of the said Act in Range/Circle/Assessment Unit as Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax or Sales Tax Officer shall exercise the power as conferred under the law and by the Commissioner within the territorial jurisdiction of the respective Range, from the date he/she assumes the charge as such.

(3) Any officer appointed by the State Government in Finance Department under sub-section (2) of Section-3 of the said Act in Enforcement Range / Investigation Unit as Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax or Sales Tax Officer shall exercise the power as conferred under the law and by the Commissioner in the entire State of Odisha, from the date he/she assumes the charge as such.



## Compendium of Circulars

(4) Any officer appointed by the State Government in Finance Department under sub-section (2) of Section-3 of the said Act in Vigilance Division as Additional Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax or Sales Tax Officer shall exercise the power as conferred under the law and by the Commissioner in the entire State of Odisha, from the date he/she assumes the charge as such.

With issue of this general order, specific order with regard to assignment of jurisdiction to each officer i.e. Special Commissioner of Sales Tax, Additional Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax or Sales Tax Officer shall not be required to be issued in future.



**(Saswat Mishra)**  
**Commissioner of Sales Tax**  
**Odisha, Cuttack**