

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
ODISHA, CUTTACK

No 18155 /CT
Rev-24/E/2016-Rev-CCT.

Dated: 02-12-16.

CIRCULAR

Sub: In the matter of tax audit and audit assessment of dealers u/s 41 & u/s 42 of
OVAT Act – Applicability of the amended provisions

Ref: CCT Circular No. VII-12-1-2016-Rev Sec-CCT-17265/ CT Dt. 16.11.2016

In continuation of the above-referred circular, it is hereby instructed that all actions proposed in the Circular such as preparation & submission of revised AVR, issue of notice for Audit-assessment, completion of Audit-assessment and rectification of the Assessment Order, etc. are to be done in manual mode, without using VATIS.



Commissioner of Commercial Taxes
Govt. of Odisha, Cuttack