

Compendium of Circulars

Saswat Mishra (IAS)
Commissioner of Commercial Taxes
Odisha



Baniyakar Bhawan
Old Secretariat Compound
Cuttack - 753001

No 16831/CT
REV-32/15/2016-REV-CCT

Dated 8-11-16

To

**JCCTs in-charge of All Ranges
DCCTs & ACCTs in-charge of All Circles**

Sub: Scrutiny of Assessment Orders giving rise to refund of Rs. 10 Lakh or more

Ref: This office Letter No. 14198/CT Dt. 15.09.2016

Madam / Sir,

As you are aware, dealers do not normally prefer appeal against assessment orders giving rise to refund. On the other hand, under the OVAT Act, the CT organization does not have any scope to file first appeal. In such cases, any error or omission in the assessment order giving rise to refund, if not detected quickly and acted upon (by way of suo-moto Revision), will lead to revenue loss by way of refund. Therefore, to address this, detailed procedures for scrutiny of assessment orders had been communicated vide the above referred letter of the CCT (O). **However, in supersession of the above-referred letter, the following revised procedure shall henceforth be followed for scrutiny of assessment orders giving rise to refund of Rs. 10 Lakh or more.**

FRESH ASSESSMENT CASES

1. Every Assessment Order (irrespective of the rank of the Assessing Authority) giving rise to a refund of Rs 10.00 lakhs or more shall be scrutinised by the Revenue Section of the office of the CCT (Odisha).
2. The Assessing Authority shall transmit the assessment record giving rise to such refund to Special CCT (Revenue) of this office within 07 days from the date of Assessment Order positively.
3. The Revenue Section shall scrutinize the Assessment Order, obtain appropriate decision of Commissioner thereon and communicate the decision to the Assessing Authority within a period of 30 days from the date of receipt of the assessment records.

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4. The Assessing Authority, on receipt of the decision of CCT (O) communicated by the Revenue Section, will accordingly decide on the refund, complying to Circular No. 10470/CT Dt. 02.07.2016 of CCT(O).

OLD ASSESSMENT CASES

5. (a) In addition to scrutiny of fresh Assessment Orders as stated in Para 1 to 4 above, Revenue Section of this office shall also scrutinise all old Assessment Orders dated 01.04.2013 or thereafter, which have not been subjected to any Appeal/ Revision (whether pending or disposed of) and where refund of Rs. 10 Lakh or more has already been sanctioned.

(b) Assessing Authorities are hereby directed to send assessment records alongwith refund sanction details of such old assessment cases to Spl.CCT (Revenue) of this office by 31.12.2016 positively.

(c) Revenue Section, after due scrutiny, shall communicate the decision of the CCT(O) in each case by 31.03.2017 positively.

Yours faithfully



Commissioner of Commercial Taxes
Government of Odisha, Cuttack