

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

To
No 14198 /CT Dated 15-9-16
Rev-32/3/2016-Rev-CCT

JCCT in-charge of Ranges
DCCT& ACCT in-charge of Circles

Sub: Disposal of Refund Applications— Regarding

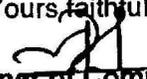
Madam / Sir,

As you are aware, dealers do not normally prefer appeal against assessment orders giving rise to refund. On the other hand, the CT organization does not have any scope to prefer appeal. In such cases, any error or omission in the assessment order giving rise to refund, if not detected quickly and acted upon, will lead to revenue loss by way of refund.

Therefore, to address this issue, the following procedure shall henceforth be adopted for disposal of high stake cases involving a refund amount of Rs10.00 lakhs and above.

1. Every Assessment Order of JCST/DCST/ACST/STO giving rise to a refund of Rs 10.00 lakhs or more shall be scrutinised by the Revenue Section of the office of CCT (Odisha).
2. The Assessing Authority shall transmit a copy of the Assessment Order, giving rise to refund of Rs. 10 Lakh or more, to Special CCT (Revenue) of this office along-with the concerned assessment records within 07 days from the date of assessment order.
3. The Special CCT (Revenue) shall scrutinize the assessment order, obtain appropriate orders of the CCT (Odisha) thereon and communicate the decision to the Assessing Authority within a period of 30 days from the date of receipt of the said Assessment Order.
4. The Assessing Authority, on receipt of the decision of this office communicated by the Spl.CCT (Revenue), will act accordingly for disposal of the case.
5. Scrutiny of Assessment Orders shall also be done by the Revenue Section of this office in all such cases where refund of Rs. 10 Lakh or more has already been sanctioned on or after 01.04.2013. The Assessing Authorities shall, therefore, send all such Assessment Orders alongwith assessment records to the Spl.CCT (Revenue) by 31.10.2016 positively.

Yours, faithfully,


Commissioner of Commercial Taxes
Odisha, Cuttack