

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
ODISHA, CUTTACK

\*\*\*\*\*

To  
REV-24/8/2016-REV+CCT  
No. 13166 JCT Dt: 25-8-16  
All JCCTs in-charge of Ranges  
All DCCT's & ACCT's in-charge of Circles

Sub: Disposal of Set-aside cases

Ref: This office Letter No. 20987/CT Dt. 10.12.2012

Madam / Sir,

Instructions had been issued earlier by Commissioner of Commercial Taxes, vide this office letter referred above, specifying maintenance of Register of Set-aside Cases in Proforma IV. It is expected that Circle Officers are properly maintaining the Registers. As per the Odisha Value Added Tax (Amendment) Act, 2015, Assessing Authorities are required to complete assessment of fresh set-aside cases within a period of two years from the date of the Set-aside order. **But in case of Set-aside cases pending as on 01.10.2015, assessment must be completed within a period of two years from the date of amendment of the OVAT Act, i.e. latest by 30.09.2017.**

In view of this and in order to also mitigate the difficulties faced by dealers due to non-assessment of Set-aside cases, it is hereby directed as follows:

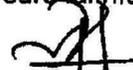
- (i) At the Circle level, Set-aside Case Registers under different Acts shall be maintained scrupulously. The information should be updated on a regular basis on receipt of orders from appellate authorities or from judicial forums.
- (ii) DCCT / ACCT in charge of Circle shall allot the Set-aside cases for reassessment either to himself and / or to other Assessing Authorities in such a manner that re-assessment in all Set-aside cases can be completed within the prescribed timeframe.



Compendium of Circulars

- (iii) **Assessment of all Set-aside cases pending as on 01.10.2015 shall be taken up on priority basis so as to complete the re-assessment by 31.03.2017 positively.**
- (iv) An MPR is to be submitted to Head Office by the 15<sup>th</sup> of the succeeding month starting from August 2016 (To be submitted by 15<sup>th</sup> September 2016) in the format as enclosed herewith in EXCEL SHEET only to the intra-mail ID sorevenue@ctdod.in.

Yours faithfully



Commissioner of Commercial Taxes  
Odisha, Cuttack

**Proforma of M.P.R (For cases pending as on 01.10.2015)**

Name of the Circle	Reporting Month	Name of the Act	No of Re-Assessment / Set-Aside cases pending at the beginning of the reporting month	No of Re-Assessment / Set-Aside cases disposed off during the reporting month	Balance No of Re-Assessment / Set-Aside cases pending at the end of the reporting month
--------------------	-----------------	-----------------	---	---	---

**Proforma of M.P.R (For fresh cases arising after 01.10.2015)**

Name of the Circle	Reporting Month	Name of the Act	No of Re-Assessment / Set-Aside cases pending at the beginning of the reporting month (Since 01.10.2015)	No of Re-Assessment / Set-Aside cases accrued during the reporting month	Total number of Re-Assessment / Set-Aside cases during the reporting month	No of Re-Assessment / Set-Aside cases disposed off during the reporting month	Balance No of Re-Assessment / Set-Aside cases pending at the end of the reporting month
--------------------	-----------------	-----------------	--	--	--	---	---