

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

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No. III-11/3/2015-Policy 11808/CT

Dt: 30/7/2016

ORDER

Sub: In the matter of issue of No Deduction Certificate to Works Contractors

In order to lessen the work load of DCCTs / ACCTs (In-charge of Circles) and thereby making them concentrate on more important items of work, **it is hereby decided that issue of Certificate of No Deduction / Deduction of Tax at Source in favour of all works contractors, except those categorised as LTUs, will henceforth be made only by the Commercial Tax Officers who have already been empowered as Sales Tax Officers under OVAT Act.** The DCCT / ACCT in-charge of the Circle shall allot the work of issue of No-Deduction or Deduction of Tax at Source Certificate to one or more Sales Tax Officer(s) of the Circle depending on number of such cases handled. However, in case of Works Contractors categorised as LTUs, No-Deduction or Tax Deduction at source Certificate will continue to be issued by the DCCT / ACCT in-charge of the Circle concerned. **Cases, other than those pertaining to LTU works contractors, now pending with DCCTS / ACCTs in-charge of Circles are to be transferred immediately to the Sales Tax Officer(s) assigned for this work.**

These instructions are to be carried out by all concerned with immediate effect. Non-compliance will be viewed seriously.



20.7.16  
Commissioner of Commercial Taxes  
Odisha, Cuttack