

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

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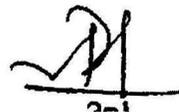
Dt. 30/03/2016

NOTIFICATION

In exercise of power conferred under sub-section (1) of section 42-A of the Odisha Value Added Tax Act 2004, I, Saswat Mishra, IAS, Commissioner of Sales Tax, do hereby notify for information of all concerned that subject to the conditions provided below, all dealers assigned under sub rule (7) of rule 4 of the Odisha Value Added Tax Rules to the LTU constituted in the respective Range shall, from the year commencing from 1st of April 2016, be assessed u/s 42-A in lieu of audit and audit-assessment.

Conditions:

1. The dealers assigned to the LTU of the Range shall be assessed as per the provisions of Section 42-A of the Odisha Value Added Tax Act and Rule 49-A of the Odisha Value Added Tax Rules.
2. The Joint Commissioner of the respective Range shall assign the dealers to himself or the DCST / ACST in charge of the Circle in which the dealer is registered or any other Assessing Authority of the Range / Circle having jurisdiction over the dealer.
3. While assigning the dealers the Joint Commissioner shall ensure that the dealers who are required to be assessed under section 42 during the year 2016-17 as a result of audit undertaken u/s 41 during the previous year(s) are not assigned for



assessment u/s 42-A during 2016-17. Such dealers can be assigned for assessment u/s 42-A in the succeeding years.

4. The Joint Commissioner shall also determine the years to be covered in the assessment programme of the year 2016-17 and while doing so he shall ensure that years already covered under assessment u/s 42 are excluded from the assessment programme drawn up for assessment under section 42-A.



(Saswat Mishra, I.A.S)

**Commissioner of Sales Tax
Odisha, Cuttack**