

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES:
ODISHA, CUTTACK**

No. _____/CT
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CIRCULAR

Sub: Maintenance of DCR in Circles and Ranges.

The Demand and Collection Register is a permanent record of the Commercial Tax Department recording the demands raised by the Assessing Officer and subsequent collection made thereof. It also records the fate of the demand as made by authorities of 1st Appeal / 2nd Appeal and at higher forum of High Court / Supreme Court. As a result, it gives a correct and complete picture of the progress of collection as well as collectable demand at any point of time in a circle, and all circles taken together for the State as a whole. A format is prescribed for the purpose under OVAT Act and under CST Act.

Review of maintenance of DCR at Circles revealed that although DCRs are maintained in the prescribed format, but progress of collection and results of statutory remedies are not updated, for which it is difficult to monitor and keep track of collection.

To bring uniformity as well as for proper maintenance, the following instructions are reiterated for guidance.

Printing, stock entry & issue of DCR

1. The format prescribed for the purpose are to be printed in double-full-scrap papers; as has been followed, in an well-bound register.
2. A Stock Register will be maintained at the Circle after recording the numbers of register received from the Press.
3. The DCR will be assigned with a serial number and date with reference to stock register of the Circle and the same may be clearly written on the cover of the Register i.e. Sl. No.2 dt.....

4. In the stock register the name of bench clerk to whom the DCR is issued is to be recorded.
5. The bench clerk on receipt of the register will obtain a page certificate from the assessing officer for use of the register and keep the DCR in his custody.
6. There may be 4 to 5 entries in one page in respect of assessments made providing enough space, for recording details of collection from time to time, as well as results of statutory remedies i.e. 1st Appeal, 2nd Appeal / High Court / Supreme Court.

Record by Assessing Authorities

The assessing authority will fill up the left hand side of the register, starting with a serial number and ending with recording of tax, penalty and interest and total thereof.

7. It may be remembered that serial number of each assessment will begin in each financial year and end with the end of the financial year. Even if the officer is transferred, the progress of the serial number will continue without interruption till the end of financial year.

Record by Bench Clerk

8. The right hand side of the register will be filled up by the bench / Assessment clerk. The results of stay, by different for a will be recorded from time to time in the column provided for the purpose.
9. The amount of stay granted in 1st appeal, will be written accordingly indicating the Appeal No. & the name of authority granting the stay under the column for the purpose.

Say for example – Stay is granted by 1st Appeal authority for amount of `1.00 Lakh by DCCT (Appeal), Sundargarh.

It will be written as `1.00 by DCST (Appeal), Sundargarh vide Stay order no..... / date.....

Compendium of Circulars

If further stay is granted by the higher forums the same will be recorded by rounding off earlier entries quoting the latest order no. and date and amount of stay granted with the name of the authority

10. In the remark column of the DCR, result of 1st Appeal / 2nd Appeal and / or order of High Court / Supreme Court, will be recorded with order No. and

date after rounding off the earlier entry, so that updated information of the demand is available in the Register.

11. To avoid multiple records as far as possible demands under all Acts (OVAT / CST / ET), can be maintained in a single register by one Officer. If the DCRs are maintained Act wise the same may be closed at the end of the year or may be continued with the supervision of the Circle Officer. Option is left to every circle, whether they maintained a common register for all Acts or separately act wise. What is required is that the Circle is able to substantiate the outstanding demands at any point of time correctly.

Collection record:

12. Once a demand is raised and demand notice is served, then the follow up records are to be maintained for ensuring collection. A copy of assessment order along with a copy of demand notice are the base materials basing upon which the collection record will be built up. In the order sheet, the progress of action taken will be noted and all orders and communication will be kept in the file.

Simultaneously, the collection part of the DCR will be updated recording the amounts deposited from time to time with challan no. and date. The amount of stay will be recorded under the column for stay. Thus, the DCR and the collection record in together will speak for itself, the timely actions taken by the Officer in charge of collection.

Extract DCR

13. The extract DCR will be maintained centrally in one volume in the Circle. This will be in the same format as of the DCR.

At the end of the financial year, the demanded cases, which are not closed, are to be brought forward to the extract DCR.

It is to be reiterated here that extract DCR in each circle has to be reconstructed by incorporating all pending demands for collection since 01.04.2005 (at the commencement of OVAT Act), under all Acts taken together. Similarly, the stay amount and all collections made are also to be recorded in the register, to give a pen picture of each case without requiring the original DCR. However, each entry of the extract DCR will be assigned with serial number and reference of original DCR is to be mentioned just below the regular serial number of the said register. For example, if the SI. No. of the entry is 2 in extract DCR and the data is brought from the SI. No.6 of the DCR in Volume 2, the same will be written as 2/DCR.Vol.2/2007-08 SI. No.6.

14. It is to be noted that the extract DCR will be a replication of the original DCR keeping all information as available in the original DCR. However, the subsequent developments in form of stay or subsequent determination of the payable amount along with all deposits made by the dealer are to be recorded in such a manner which may not require further reference to the original DCR.
15. After every 10 years starting with 01.04.2005 the extract DCR will be changed and replaced by a new register maintained afresh deleting the closed cases. This will do away with mutilation and wear and tear of the old register.

Demands raised in Ranges and other Circle

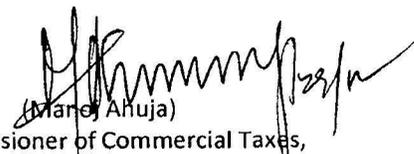
16. In some cases, LTU dealer are assessed at Range level. Similarly, in exceptional cases, assessment of dealers are made at other Circles of other Ranges. In these cases, after issue of assessment order and demand notice, tracking of collection becomes complicated. This can be simplified with following procedure.

Compendium of Circulars

17. The original demand is to be recorded by the assessing officer in his DCR first. The extract of the DCR along with assessment record, containing assessment order and demand notice is to be sent to appropriate Circle.
18. Earlier instructions have been issued in which it was instructed that assessment made at Range level, the respective JCST / DCST of the Range will sent the extract of DCR to the Circle for collection. This practice may be continued, as collection proceeding at circle level is easy for monitoring and tracking.
19. There is also another issue that when the assessment record and extract of DCR will be sent to Circle; because, AG (Audit) requires the assessment record for inspection. At times, assessment is required to be reopened on the basis of objection of AG. So retention of assessment record by the assessing authority may be required till the inspection of AG is over or till further action as demanded proper, are to be taken. So as soon as assessment is completed, the extracts of DCR along with copy of assessment order and demand notice are to be sent to the Circle. Later the assessment records can be sent to Circle after inspection of AG or after further action on such assessment records is completed.
20. The extracts of DCR received from the Range or assessing Officers of other Circle will be entered into the extra DCR and will be assigned to particular officer for collection. The officer to whom the collection is assigned will take step to open a collection record to take further action.

Review:

21. The Circle Authority will review maintenance and updation of all DCR in each month. The Range officer will review the DCRs and extra DCR of a Circle at reasonable intervals. Similarly, the Zonal Addl. Commissioner will review the maintenance of DCR and collection register at the time of Comprehensive Review or at the time of their visit to the Circle.


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