

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

No.III-11/4/2015-Policy 18377 /CT

Dt: 06/12 2016

To

DCCTs / ACCTs  
In charge of Circles

Sub: Mandatory Pre-registration Enquiry for Registration of Manufacture /  
Trading of Fly Ash Bricks under OVAT / CST / OET Acts

Madam/Sir,

In course of tax reforms in the country, granting registration under different Acts administered by Commercial Tax Organization has been made simpler and faster by dispensing with the provision of mandatory pre-registration enquiry; but instead keeping a provision of post-registration enquiry within 90 days where the registering authority feels such enquiry to be necessary.

It has now come to the notice of the undersigned that some unscrupulous dealers, after taking registration for manufacturing "Fly Ash Bricks" which are tax free under OVAT Act, are evading taxes by purchasing cement by using 'C' Form and selling it in open market without using it for manufacturing of "Fly Ash Bricks". It is also found that in some cases there does not exist any manufacturing establishment / activity at the registered place of business.

**Therefore, in order to prevent evasion of tax, it is hereby ordered that pre-registration field enquiry shall henceforth be mandatorily conducted by the registering authority before deciding on grant of new registration for manufacture or trading of "Fly Ash Bricks" under OVAT / CST / OET Acts.**

Where registration of manufacturing or trading of "Fly Ash Bricks" has already been granted, post-registration enquiry shall be conducted immediately by the competent authorities. In case of adverse finding, due process of law should be followed for cancellation of registration and recovery of tax evaded, if any.

Yours faithfully



**Saswat Mishra, (IAS)**

**Commissioner of Commercial Taxes**