

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ORISSA, CUTTACK

No. IV (II) 07/09/ 12320 /CT

Dated 04 / 08 / 11

To

The Spl. C.C.T. (Enf.) /
The Addl. C.C.T. (Vig.) /
All DCCTs/ ACCTs in charge of Circles /
CTOs in charge of the Assessment Units / Investigation Units.
All JCCTs in charge of Ranges /
All DCCTs in charge of Enforcement Ranges.

Sub: **Issue of Audit Visit Reports, Tax Evasion Reports, Assessment Orders & Appeal Orders in a proper manner.**

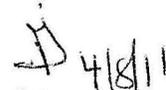
Madam / Sir,

It has come to my notice that the assessment orders are being issued without affixing therein the name, designation of the assessing authority & the seal of the concerned officer. These lapses happen on account of lack of caution exercised by the assessing authority while issuing the assessment order. Similar situation exists regarding issue of audit visit reports, tax evasion reports & appeal orders. The same may put us in legal problems.

In view of the above observation, it is hereby directed that the reflection of the name, designation of the assessing authority & the office seal in the assessment order is to be ensured by the concerned assessing authority before putting the signature in the assessment order. Similarly, the concerned DCST/ACST/STO in charge of audit team, Investigation team & the appellate authority should ensure reflection of their name, designation & office seal in the AVR / Tax evasion report & appeal order respectively while putting their signature in the said statutory documents.

The above instruction should be scrupulously followed by the DCST/ACST/STO, assessing authority & the appellate authority without fail.

Yours faithfully,



**Commissioner of Commercial Taxes,
Orissa, Cuttack.**