

## Compendium of Circulars

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

No. 22929 /CT, Dated 30/11/2009 /

**C I R C U L A R**

The Hon'ble High Court of Orissa in their order dated 15.10.2009 in M/s Geetanjali Cement Products -Vrs- Sales Tax Officer, Rourkela II Circle, Rourkela, WP( C) No.2180 of 2008 have directed as follows:-

**“Before parting with this case, we direct the State Government as well as the Commissioner of Commercial Taxes, Orissa, to issue a Notification to the following effect:**

**(1) Instructing all the Assessing Officers to use the Government printed order sheet forms from 1<sup>st</sup> December, 2009,**

**(2) the order of assessment and the demand notice shall be issued to the dealers by registered Post with A.D. and**

**(3) the record shall be maintained up to date and when the dealer or his authorized representative appears before the Assessing Authority or any other Appellate Authority, his signature shall be taken on the body of the order sheet on the date of his appearance”.**

The above noted order of Hon'ble High Court of Orissa shall be scrupulously followed by all Assessing Authorities and Appellate Authorities from 1<sup>st</sup> December, 2009 without fail.

**NIKUNJA B. DHAL, I.A.S**  
Commissioner of Commercial Taxes, Orissa,  
Cuttack