

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

No.III (I) 38/09-22239 /CT

Dt. 29/12 /2012

**CIRCULAR**

**Sub: Regarding disposal of investigation reports of Enforcement & Vigilance Wing by Assessing authority.**

While reviewing the monthly progress reports on the disposal of investigation reports of Enforcement & Vigilance Wing, it has come to notice of the undersigned that in a number of cases reassessment has not been taken up timely. The reopening of assessments are to be taken up under U/s 43 of OVAT Act, U/s 12(4) of CST (O) Rules, U/s 10 of OET Act. If assessments are disposed at a belated stage, it will lead to locking of revenue which is not in the interest of Government. It could so happen that by the time the demand is raised, the business may be closed or there may be decamping of such dealers. In such cases collection of demand tax will be a remote possibility.

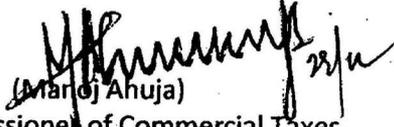
While Section 42(6) & 42(7) of the OVAT Act provide a time limit for completing an assessment taken up U/s 42 of the Act, there is no such statutory time limit prescribed for assessment U/s 43 of OVAT Act, U/s 12(4) of CST (O) Rules or U/s 10 of the OET Act.

It is felt necessary that prompt/proper action needs to be taken in respect of disposal of investigation reports of Enforcement & Vigilance Wing by the concerned authorities after receipt of such reports. It is, therefore, instructed that the reassessment proceedings must be initiated immediately after receipt of investigation reports of Enforcement & Vigilance Wing and the assessment must be completed ordinarily within six months from the date of receipt of these reports. In case of compelling reasons, such proceedings may be completed within one year from the date of receipt of reports. In the event of extending the assessment beyond one

## Compendium of Circulars

year, the reasons have to be recorded and the Commissioner of Commercial Taxes be kept informed of the same.

Any deviation will be seriously viewed and the assessing officer will be held personally responsible for such lapses. Information on the progress made on each case should be submitted to the Addl. CCT (Revenue) on a monthly basis in the prescribed format.

  
(Manoj Ahuja)  
Commissioner of Commercial Taxes,  
Odisha, Cuttack.