

Compendium of Circulars

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

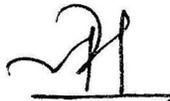
No. 12485 /CT
AR 12/02/2016 / AR

Dt: 09/08/2016

OFFICE ORDER

In supercession of all previous office orders, distribution of functions amongst various Revisional and Appellate Authorities are hereby made as given below.

Function	Authority to Discharge of the Function	Further Remedy Lyes With
Appeal against assessment orders passed by Joint Commissioner of Sales Tax U/s 77(1) of OVAT Act and U/s 16(1) of OET Act 1999.	Additional Commissioner of Sales Tax (Appeal) irrespective of the amount of Tax, Interest & Penalty involved.	Hon'ble Odisha Sales Tax Tribunal
Revisional power against stay order passed by 1 st appellate authority U/s 77(5) of OVAT Act and U/s 16(5) of OET Act.	(a) Commissioner of Sales Tax if Additional Commissioner of Sales Tax(Appeal) is the 1 st Appellate Authority, irrespective of the amount of Tax, Interest & Penalty involved	Hon'ble Odisha High Court
	(b) Commissioner of Sales Tax if Joint Commissioner / Deputy Commissioner is the 1 st Appellate Authority and the amount of Tax, Interest & Penalty involved is more than Rs.5 Crore.	Hon'ble Odisha High Court
	(c) Additional Commissioner of Sales Tax (Appeal) if Joint Commissioner / Deputy Commissioner is the 1 st Appellate Authority and the amount of Tax, Interest & Penalty involved is Rs. 5 Crore or less.	Hon'ble Odisha High Court


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Power to stay realization of dues U/s 78(6) of the OVAT Act and U/s 17(7) of the OET Act during pendency of 2 nd appeal in the Hon'ble Odisha Sales Tax Tribunal.	(a) Commissioner of Sales Tax if Additional Commissioner of Sales Tax (Appeal) is the 1 st Appellate Authority, irrespective of the amount of Tax, Interest & Penalty involved.	Hon'ble Odisha High Court
	(b) Commissioner of Sales Tax if Joint Commissioner / Deputy Commissioner is the 1 st Appellate Authority and the amount of Tax, Interest & Penalty involved is more than Rs.5 Crore.	Hon'ble Odisha High Court
	(c) Additional Commissioner of Sales Tax (Appeal) if Joint Commissioner / Deputy Commissioner is the 1 st Appellate Authority and the amount of Tax, Interest & Penalty involved is Rs. 5 Crore or less.	Commissioner of Sales Tax

Due to anticipated increase in workload of the Head Office in the run up to introduction of Goods and Services Tax (GST) in the entire country, the Special Commissioner (Sri P. K. Patra) and Additional Commissioner (Sri P. K. Sahoo) of the Head Office, who have been assigned with some appellate and revisional power in addition to their own duties in the Head Office, will henceforth not hear any appeal and revision case. All appeal and revision cases presently pending with them, excepting cases which are reserved for order, are hereby transferred to the Additional Commissioner (Appeal) of the appropriate territorial zone or the Joint Commissioner of Sales Tax in charge of the appropriate territorial Range as per Sec. 6 of the OVAT Act. In case of those appeal and revision cases which are heard by the Special Commissioner / Additional Commissioner of the Head Office and kept reserved for order, the Special Commissioner / Additional Commissioner shall pass order and close the case by 31.08.2016.


Saswat Mishra 09.08.16
Commissioner of Sales Tax
Odisha, Cuttack