

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

AR 12/2/2016 / AR 11405 /CT.,

Dt. 23 /07/2016

NOTIFICATION

1. In exercise of powers conferred by section 5 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), I, Saswat Mishra, I.A.S., Commissioner of Sales Tax, Odisha, do hereby delegate the following powers and functions of the Commissioner under the Odisha Value Added Tax Act, 2004 and the Odisha Value Added Tax Rules, 2005, to the officers appointed under sub-section (2) of section-3 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005) as specified in the Schedule given below. The said officers will exercise the said powers and functions in the State of Odisha within their respective areas of jurisdiction with effect from 01.08.2016.

SCHEDULE

Relevant Sections of the OVAT Act, 2004	Relevant rules of the OVAT Rules, 2004	Description of the Powers and functions delegated	Delegated to	Extent of Power and functions delegated
1.	2.	3.	4.	5.
Section-79(2)	Rule 118	Revisional powers of Commissioner in certain cases, as given under Column 5.	Joint Commissioners of Sales Tax of territorial ranges, if the order (irrespective of any amount) is passed by a Deputy Commissioner of Sales Tax or an Assistant Commissioner of Sales Tax or a Sales Tax Officer of the same territorial range.	a. Orders passed u/s 74, 75 & 76 of the OVAT Act relating to collection of tax and penalty, seizure and confiscation of goods and detention of vehicles. b. All matters relating to Registration of dealers, Amendment of registration and Cancellation of registration under OVAT, and CST Act. c. Issue of No Deduction Certificate (NDC) u/s 54 of the OVAT Act. d. In the matter of Penalty u/s 65(2) of the OVAT Act.

Compendium of Circulars

2. If any order is passed u/s 74, 75 and 76 of the OVAT Act by any officer of Enforcement Range or any officer of a Vigilance Division, the revisional power against such orders, irrespective of any amount, will lie with the concerned Additional Commissioner of Sales Tax (Appeal) under whose jurisdiction the concerned Enforcement Range / Vigilance Division falls. Any such revision case pending with Zonal Additional Commissioners of Sales Tax are hereby transferred to the concerned Additional Commissioners of Sales Tax (Appeal) with immediate effect under sub-section 3 of section 6 of the OVAT Act.
3. All revision cases relating to the matters as described in Column 5 of the Schedule above, excluding the cases referred to in Para 2, pending with Zonal Additional Commissioners of Sales Tax and Additional Commissioners of Sales Tax (Appeal) are hereby transferred under sub-section 3 of section 6 of the OVAT Act to the Joint Commissioner of Sales Tax of the territorial ranges concerned with immediate effect who shall continue the proceeding under intimation to the petitioner. The Zonal Additional Commissioners of Sales Tax and Additional Commissioners of Sales Tax (Appeal) shall transfer the case records to the appropriate Joint Commissioners of Sales Tax by **31.07.2016** positively.

However, those pending revision cases which are reserved for order by the Zonal Additional Commissioners of Sales Tax / Additional Commissioners of Sales Tax (Appeal), final order shall be passed by the concerned Additional Commissioner of Sales Tax by **31.08.2016** positively so as to close the case at their level.

4. The Additional Commissioners of Sales Tax (Appeal) shall not hereinafter admit any revision case at their level pertaining to the matters mentioned under Column 5 of the Schedule above except revision cases mentioned in Para 2.


Saswat Mishra 23.7.16
Commissioner of Sales Tax
Odisha, Cuttack