

Compendium of Circulars

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

No. 807 /CT

Date 16-01-16

To

All the First Appellate Authorities/
Addl. Commissioner Sales Taxes (Zonal), (Appeals), JCST (Appeal) &
DCST (Appeal) of Bhubaneswar/Cuttack-I/Cuttack-II/Jajpur/Angul/
Balasore/Puri/Ganjam/Koraput/Balangir/Sambalpur/Sundergarh Ranges and
all Assessing Authorities of above Ranges.

Sub : **Submission of LCR before the OSTT.**

Sir,

Hon'ble High Court of Odisha in STREV No. 56 of 2013 M/s Kalinga Footwear Vrs. State of Odisha have held that the Odisha Sales Tax Tribunal (OSTT) will not proceed to adjudicate matter in the absence of Lower Court Records. The Assessing Authority and the first Appellate Authorities are lower courts in relation to OSTT. Therefore, records of these authorities are required to be before OSTT whenever called for.

2. At present this is not being done as a result of which many cases are either being dismissed or being kept undecided due to want of lower court record. The first Appellate Authority should follow under mentioned procedure to comply with the order of Hon'ble High Court without fail.

(i) The first Appellate Authority will call for assessment records (physical) before confirming, enhancing or reducing any assessment. For information of all concerned, it is reiterated that assessment records would include all the subsidiary record as mentioned in paragraph (1).

(ii) The Desk Clerk affiliated to the First Appellate Authority will combine the assessment and appeal record and make it into a print file.

(iii) Whenever Second appeal is filed either by the Department or by the dealer requiring production of the Lower Court records, the same shall be called from the custody of the First Appellate Authority which shall be sent to him within a week.

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(iv) A register containing details of records to be sent by First Appellate Authority and so received by the State Representative shall be maintained at respective ends.

(v) Whenever the record is submitted as not being traceable, the concerned authority is to intimate in writing to S.R. Section for necessary submission of the same intimation before OSTT.

K. Chandra.
Commissioner of Commercial Taxes,
Odisha, Cuttack.