

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

No. 12023/CT

Dt. 17.8.15

IV-11/133/2015-Law-CCT

CIRCULAR

In obedience to the order of the Hon'ble High Court dated 03.08.2015 arising from W. P. (C) No. 5885/2012 in case of M/s MCL Vrs. CCT(O) directing the Commissioner to circulate guidelines for disposal of appeals, it is hereby instructed as follows:

1. The earlier Circular No.103/CT dt. 03.08.2015 prescribing a period of limitation of three years for disposal of appeals from the date of admission is hereby superseded.
2. Henceforth all appeals pending under OST/ OVAT/ CST /ET Acts shall have to be disposed within an inner limit of one year from the date of its admission.
3. If for good & sufficient reason, the appeal could not be disposed within the inner limit of one year, the Commissioner of Commercial Taxes, Odisha may extend the limit up to a further period of one year.
4. All notices to appellants shall have to be issued through registered post or speed post with AD.
5. Whenever, hearing is concluded the appeal order shall have to be passed within one month of the date of completion of the hearing.
6. The orders of appeal shall have to be communicated to the appellants through Registered post with AD within a period of one week from the date of passing of the order.
7. Appellate Authorities are required to make an inventory of pending cases & shall endeavor to dispose of them within a broad period of two years from

Compendium of Circulars

the date of issue of this circular. Priority should be given to disposal of old pending cases.

This circular, is to be implemented by all appellate authorities scrupulously from the date of its issue.

By order of the

Commissioner of Commercial Taxes
Odisha, Cuttack

AS
17/10/15

Spl. Commissioner of Commercial Taxes (Law)