

Compendium of Circulars

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No. 103 /CT

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IV-11/133/2015 Law-CCT

CIRCULAR

Time and again, it is reiterated in the review meetings to dispose the appeals within a reasonable period of time.

It has come to my notice that 1st appeal cases under various Acts are not disposed within a reasonable period. Similarly, there are instances in which orders are not passed after hearing of the appeal.

It may be remembered that appeal provisions under a taxation statute is a dispute settlement mechanism in which the appellant has a substantive right to approach appellate authority to settle his disputes. The 1st appellate authority is empowered to confirm, reduce, annul, set-aside or enhance the assessment. Therefore, it needs no emphasis that timely disposal of appeals are much needed both for appellant and for the revenue.

As there is no time limit for disposal of appeals, appeals are piled up for years together which are neither in the interest of revenue nor of the appellant. On the other hand, both revenue and the appellant are locked up in the avoidable litigation due to non-disposal of appeal.

The Hon'ble High Court of Odisha while hearing a matter in W.P. (C) No.5885 of 2012. M/s Mahanadi Coal Field Ltd. Vrs. CST, in their order dt.16.07.2015 have been pleased to direct Commissioner of Commercial Taxes Odisha, Cuttack to issue necessary administrative order to all the appellate authorities to ensure that the appeals are disposed off within a limited period and once appeal are heard, orders thereon must be passed within a limited period that the Commissioner may assume to be fit and proper in the matter.

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In pursuance with the order of Hon'ble High Court and after considering the matter, it is now instructed that the cases pending in first appeal would, henceforth, be disposed of within a period of three years of their admission excepting those matters in respect of which questions of law have been pending either in Honorable High Court of Orissa or in the Supreme Court of India for adjudication. Similarly, after hearing of the appeal, the appeal order are to be passed normally within a reasonable period of one month and in intricate cases which require references to various judgments and examination of volumes of documents, such appeal orders are to be passed strictly within a period of two months. Any order passed beyond the stipulated period will be viewed seriously.

The above directions should be scrupulously followed by all appellate authorities from the date of its issue of this circular.

By order of the
Commissioner of Commercial Taxes
Odisha, Cuttack


1.8.15

Spl. Commissioner of Commercial Taxes(Law)