

## Compendium of Circulars

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA,

CUTTACK

No 18470 /CT,  
I (XLVI) 23/2012(P)

Dated 31-10-12

To

All JCCTs in-charge of Territorial Ranges/  
DCCTs/ACCTs in-charge of circles.

Sub: **Disposal of pending appeal cases.**

On review of pending appeal cases, it has come to the notice of the undersigned that 7959 numbers of 1<sup>st</sup> appeal cases are pending in nine Ranges as on 31.8.2012. Bhubaneswar Range, Puri Range and Jajpur Range have not furnished up to date data. Therefore, the number of such cases pending in the State may be up to almost 9000-10,000.

For an effective and responsive tax administration, it is important that all appeal cases pending with the officers of the CTD should be disposed of timely. The JCCTs should draw up an action plan for the same. Ordinarily, no appeal case should remain pending for more than 26 weeks.

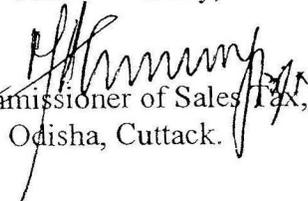
In doing so it is impressed upon all concerned to observe scrupulously the following guidelines.

1. A minimum target for disposal of pending appeal cases has been prescribed for appellate officers vide this office letter No.13993/CT, dated 18.8.2012. This should be strictly adhered to, and whenever required due to a heavy caseload should be exceeded.
2. The cases at the Range level should be distributed between the JCCT & DCCT generally in the ratio of 25:75. High value cases should be kept with JCCTs.
3. All cases which are pending for more than one year should be taken up on priority and disposed off so that the back log of cases reduces over the months. Ordinarily, all appeal cases should be disposed off within six months or 26 weeks.
4. All Zonal Additional Commissioner of Commercial Taxes should review the performance of each appellate officer under his jurisdiction each month and ensure targets are being adhered to. In case of laxity, the concerned officer may be asked to give the reasons for poor disposal of cases and the matter be viewed seriously if the situation remains unaddressed.

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5. A large numbers of cases remanded/set-aside are not being monitored or disposed off by the appellate authorities. All such cases should be reviewed by the JCCTs and appropriate action should be taken on them and such cases should be monitored regularly.
6. In general, appellate authorities should not remand cases as a matter of course, such cases should be an exception rather than the rule and should be restored to only where it is necessary based on the circumstances of the case.
7. Appeal Registers prescribed under the Act, at the Range level & Head Office are to be kept up to date with information like date of filing of appeal, date of disposal and result of appeal. All Ranges should take a drive from November 1st to November 30th to update the registers.
8. VATIS has an appeal module which is not being utilized fully. This is being modified to allow input of legacy data and monitoring of cases from initiation till disposal. All JCCTs in-charge of ranges should input the data from the appeal/disposal registers to the VATIS appeal module by November 30<sup>th</sup>. From November 30<sup>th</sup>, MPRs as well as the registers for monitoring appeal cases should be generated from the VATIS module at the range/circle level.

Yours faithfully,

  
Commissioner of Sales Tax,  
Odisha, Cuttack.