

Compendium of Circulars

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

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No. II (II) 01 / 2012. 13993 / CT

Dated 18-8-12

**OFFICE ORDER**

Disposal of appeals within a stipulated time will go a long way in building up the confidence of the stakeholders and enhance the effectiveness and credibility of the tax administration. However, It is seen that there are a large number of appeals pending for disposal at the level of 1<sup>st</sup> appellate authorities. It is therefore, desired that the appellate authorities exercise more urgency in clearing up the backlog as well as the present cases. Considering the exigency of the issue, the 1<sup>st</sup> appellate authorities are called upon to dispose off a minimum number of cases as given below. While disposing off the cases, priority should be given to cases which are pending for long.

Sl. No	Designation of the Appellate authority.	Minimum No. of Appeal cases to be disposed off per month.
1.	Zonal Addl. Commissioners of Sales Tax	5 nos
2.	Addl. Commissioner of Sales Tax (Appeal)	20 nos
3.	Joint Commissioners of Sales Tax of Ranges	8 nos
4.	Deputy Commissioner of Sales Tax (Appeal)	22 nos

On perusal of the Review on the Performance of the Appellate Officers for the month ending July, 2011 dated 24.09.2011, it had been observed that the supervision at the level of Zonal Additional Commissioners was found wanting. It is therefore, reiterated that the Appellate authorities are to dispose off the appeals as cited above and regularly review the performance of other appellate authorities. The Addl. Commissioner of Commercial Taxes-cum-S.R - I is directed to monitor the disposal of the appeals by the JCCTs & DCCTs (Appeal) and submit a monthly report to the undersigned by 5<sup>th</sup> of the succeeding month. The Zonal Addl. CCTs are to submit the list of appeals disposed by them, to the undersigned quarterly. The undersigned will review of the disposal of appeal cases at the beginning of every quarter.

The instructions should be adhered to scrupulously.

  
Commissioner of Commercial Taxes,  
Odisha, Cuttack