

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

No.III(III)112/2010-19039/CT.,

Dt.22/11/2011

NOTIFICATION

Sub: Regarding newly registered dealers, whose tax period shall comprise a 'quarter'.

Whereas the tax compliance of many works contractors and manufacturing units registered as Micro and Small Scale Enterprises (MSE) is related to receipt of payment from different departments of Government,

And, therefore, in partial modification of this office notification no.436/CT., dt.10.01.2011 and in exercise of powers conferred under sub-rule (3) of Rule 34 of the Odisha Value Added Tax Rules, 2005, I, Sri N.B. Dhal, IAS, Commissioner of Sales Tax, Odisha do hereby notify that for the following categories of newly registered dealers who have been registered under the Odisha Value Added Tax Act, 2004 and assigned with TIN, the tax period shall comprise a 'quarter' until the same is changed to a 'month'.

1. Dealers having manufacturing units within Odisha and certified by the concerned General Manager/ Project Manager, District Industries Centre as Micro and Small Scale Enterprises (MSE),
2. Dealers executing works contract.

Sd/-
(N.B. Dhal, IAS)
Commissioner of Sales Tax,
Odisha, Cuttack