OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No. 1951 **/CT** **Dated** 7 **/02/2015**

III(3)IID 33/10

NOTIFICATION

In exercise of powers conferred by Section 5 of the Odisha Value Added Tax Act,2004(Odisha Act 4 of 2005), I Sri, Manoj Ahuja, I.A.S., Commissioner of Sales Tax Odisha, direct that the powers and duties of the Commissioner under the Odisha Value Added Tax Act,2004 and the Odisha Value Added Tax Rules,2005,as specified in the schedule below are here by delegated to and shall be exercised and discharged by the Deputy Commissioner of Sales Tax appointed under sub-section (2) of Section 3 of the Odisha Value Added Tax Act,2004(Odisha Act 4 of 2005) in the State of Odisha within their respective jurisdictions with effect from 25 February,2009:

SCHEDULE

Sl. No.	Sections of the Odisha Value Added Tax Act,2004	Description of powers and duties delegated
1.	**Section 44**	All powers specified in Section 44
2.	**Section 45**	Power to,- • Require casual dealer to furnish return • Make assessment in case of incomplete and incorrect return • Make provisional and final assessment of the tax due
3.	**Sub-section(2), (4),(5),(6) &(7) of Section 54**	Power to,- • receive TDS certificate from the deducting authority and forward the same along with the payment received to another assessing authority under whose jurisdiction the dealer is

		registered. • adjust the amount of tax deposited by the deducting authority towards the tax liability of the contractor. • grant no deduction or part deduction certificate, as the case may be or cancel such certificate. • refuse issuance of no deduction or part deduction certificate, as the case may be. • Impose penalty.
4.	**Section 101A**	Power to,- • declare the arrangement to be null and void as regards the application and purpose of this Act . • increase or decrease in the amount of tax payable by any person or dealer who is affected by the arrangement. • To counteract any tax advantage obtained by the dealer from or under the arrangement.
Sl. No.	**Rules of the Odisha Value Added Tax Rule,2005**	**Description of powers and duties delegated**
01	**Rule-51**	All powers specified in Rule-51
02	**Rule-52**	All powers specified in Rule-52
03	**Rule-60**	All powers specified in Rule-60

Commissioner of Sales Tax,
Odisha, Cuttack

Memo No. 1952 /CT., Dated 7/02/2015

Copy in duplicate is forwarded to the Director, Printing, Stationery and Publication, Odisha Madhupatna, Cuttack for publication in next issue of the Odisha Gazette. This may be published in an extra ordinary Gazette & 25 copies of the same may please be supplied to this office. This may also be published in the next issue in the Odisha Commercial Tax Gazette. This is a statutory notification and shall bear SRO number.

7.2.15

Joint Commissioner of Commercial Taxes,
(VAT)

Memo No. 1953 /CT., Dated 7/02/2015

Copy forwarded to the Spl. C.C.T. (Enf.) / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / JCCT s of all the Territorial Ranges /DCCTs in charge of all the Enforcement Ranges/ Vig. Division/All DCCTs/ ACCTs/ CTOs in charge of Circles / Check gates/ Assessment Units / CTOs in charge of Investigation Units / all officers of H.O for information and necessary action.

7.2.15

Joint Commissioner of Commercial Taxes,
(VAT)

Memo No. 1954 /CT., Dated 7 /02/2015

Copy forwarded to the ACCT (IT) / system analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

7.2.15

Joint Commissioner of Commercial Taxes,
(VAT)

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