

I/7560/2017

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACKNo. POL-56/3/2017-Policy-CCT-Part (2) 15945/CT., Dated 31-10-17

To

**The Joint Commissioners in charge of Territorial/ Enforcement Range
Deputy Commissioners/Asst. Commissioners in charge of Circles
Deputy Commissions in charge of Vigilance Division
Asst Commissioners/CTO in charge of Investigation Units**

Sub: Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner-Reg

Madam/Sir,

In pursuance of clause (91) of section 2 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) and subject to sub-section (2) of section 5 of the Odisha Goods and Services Tax Act, 2017, the Deputy Commissioner/ Assistant Commissioner, having jurisdiction over the place declared as address in the application for enrolment as Goods and Service Tax Practitioner in FORM GST PCT-1 submitted in terms of sub-section (1) of section 48 of the Odisha Goods and Services Tax Act, 2017 read with sub rule (2) of rule 83 of the Odisha Goods and Services Tax Rules,2017, is hereby declared as the officer authorized to approve or reject the said application.

It is also clarified that the applicant shall be at liberty to choose either the Centre or the State as the enrolling authority. The choice will have to be specified by the applicant in Item 1 of Part B of FORM GST PCT-1.



**Commissioner of State Tax
Odisha, Cuttack**