

Commissionerate of CT and GST, Odisha (At Cuttack)  
(Finance Department, Government of Odisha)

No. 9871 /CT  
POH-48/1/2016-Policy

Dated 30 / 07 /2019

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 5 of the Odisha Goods and Services Tax Act, 2017, I, Bishnupada Sethi, IAS, Commissioner of State Tax, do hereby delegate the powers conferred on the Commissioner in Section 83 of the said Act and Rule 159 of the Odisha Goods and Services Tax Rules, 2017 to the Officers mentioned in column (1) of the table below for the purpose of protecting the interest of Government revenue and exercise of the said power shall be subject to the conditions and limitations prescribed under column (2).

<b>Officers Delegated with the power of the Commissioner in Section 83 of the Odisha Goods and Services Tax Act, 2017 and Rule 159 of the Odisha Goods and Services Tax Rules, 2017</b>	<b>Conditions and Limitations</b>
(1)	(2)
1. Joint Commissioner of State Tax, Enforcement Ranges 2. Joint Commissioner of State Tax, Territorial Ranges except the Joint Commissioners (Appeal) 3. Joint Commissioner of State Tax, Territorial Circles	1. Officer invoking the power of provisional attachment of any property including bank account belonging to any taxable person must record the reason for doing so in writing. 2. Approval of the next Higher Authority must be obtained either before or within five days of issuing the provisional attachment order.

*Bishnupada Sethi*  
(Bishnupada Sethi, I.A.S.)  
Commissioner of State Tax  
Odisha, Cuttack

Memo No 9872 /C.T

Dated 30/07/2019

Copy forwarded to the Principal Secretary to Finance Department, Government of Odisha for kind information.

*Mishra* Settl.  
Commissioner of State Tax  
Odisha, Cuttack *MS*

Memo No 9873 /C.T

Dated 30/07/2019

Copy in duplicate is forwarded to the Director, Printing, (Stationary and Publication), Odisha Madhupatna, Cuttack for publication in the Odisha Gazette. This is a statutory notification and hence shall bear SRO number. 25 copies of the same may please be supplied to this office. Also soft copy of the notification is sent to the Deputy Director (PP) by e-mail ([deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)).

*Mishra* Settl.  
Commissioner of State Tax  
Odisha, Cuttack *MS*

Memo No 9874 /C.T

Dated 30/07/2019

Copy forwarded to all Special Commissioners/ Additional Commissioners (H.O)/ Addl. Commissioners and Joint Commissioners of all Territorial Ranges/Joint Commissioners of all Enforcement Ranges/ All Joint Commissioners and Deputy Commissioners in charge of Circles/All CF & GST Officers in charge of Assessment Units/Investigation Units for information and necessary action.

*Mishra* Settl.  
Commissioner of State Tax  
Odisha, Cuttack *MS*

5 spare copies to Policy Section

5 spare copies to Library