

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

No 11516 /CT

Dated 25-7-17

POL - 41/1/2017

**NOTIFICATION**

Sub: Assignment of Powers and Duties to Officers of State Tax as "Proper Officer" under the OGST Act' 2017

1. The State Government of Odisha, in exercise of its power under Section 3 of the OGST Act' 2017, have appointed, vide Finance Department Notification No.19493 Dated 24.06.2017, the following classes of officer for the purposes of this Act, namely; -

- (a) Commissioner of State Tax
- (b) Special Commissioner of State Tax
- (c) Additional Commissioner of State Tax
- (d) Joint Commissioner of State Tax
- (e) Deputy Commissioner of State Tax
- (f) Assistant Commissioner of State Tax
- (g) State Tax Officer
- (h) Assistant State Tax Officer

2. As per the power conferred under Section 4(2) of the OGST Act' 2017, the Commissioner of State Tax (the undersigned) has specified the jurisdiction of the officers of State Tax, so appointed by the State Government as above, vide this office Notification No.9830 dated 24.06.2017.

3. Now, in exercise of the power conferred under Section 5(1) read with clause (91) of Section 2 of the Act and the rules framed under the said Act, exercise of the powers and discharge of the duties mentioned in column (2) of the

Table given below are hereby assigned to the officers of State Tax as mentioned correspondingly in Column (3) of the said table, as 'Proper Officer'.

SI No.	Description of Powers and Duties as mentioned under	Designation of the Officer of State Tax
1	2	3
1)	Sub-section(1) of Section 64	Deputy Commissioner of State Tax or Assistant Commissioner of State Tax in charge of a Circle (with previous permission of Joint Commissioner of State Tax in charge of Territorial Ranges)
2)	Sub-section(2) of Section 64	Joint Commissioner of State Tax in charge of Territorial Ranges
3)	Section 66	Deputy Commissioner of State Tax or Assistant Commissioner of State Tax in charge of a Circle(with prior approval of the Commissioner)
4)	Section 67	Joint Commissioner of State Tax (The Joint Commissioner of State Tax, being the Proper Officer, may authorize in writing any other officer of State Tax subordinate to him, to carry out the provisions of this section)
5)	Section 71	-Do-
6)	Powers and Duties conferred under all other Sections as Proper Officer or otherwise; but excluding the powers specifically conferred on the Commissioner, Additional Commissioner, Joint Commissioner, as the case may be.	State Tax Officer

4. As per the provisions contained in Section 5(2) of the Act, an officer of State Tax higher in rank than the officer mentioned under Column (3) of the table above can also exercise the powers and discharge the duties mentioned correspondingly under Column (2) of the Table above as Proper Officer or otherwise, within his/her respective jurisdiction.

5. However, as per the provision contained in Section 5(4) of the Act, an Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of State Tax under this Act.(Appointment of Appellate Authorities shall be made by the State Government)
6. Powers specifically conferred on the Commissioner of State Tax under this Act shall be delegated to subordinate officers of State Tax as and when need arises.
7. This order supercedes the previous order issued by the undersigned vide 9834 date 24.06.2017.



(Saswat Mishra, I.A.S.)  
Commissioner of State Tax  
Odisha, Cuttack

Memo No. 11517 /CT.,

Dated 25-7-17

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



Commissioner of State Tax  
Odisha, Cuttack

Memo No. 11518 /CT.,

Dated 25-7-17

Copy in duplicate is forwarded to the Director, Printing, (Stationery 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.



Commissioner of State Tax  
Odisha, Cuttack

Memo No. 11519/CT.,

Dated 25-7-17

Copy forwarded to all Special Commissioners / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / JCSTs of all the Territorial Ranges /DCSTs in charge of all the Enforcement Ranges/ Vig. Divisions/All DCSTs/ ACSTs/ STOs in charge of Circles / Assessment Units / STOs in charge of Investigation Units for information and necessary action.



**Commissioner of State Tax  
Odisha, Cuttack**

Memo No. 11520/CT.,

Dated 25-7-17

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



**Commissioner of State Tax  
Odisha, Cuttack**

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