

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK

No. 9834 /CT.,

Dt. 24.6.2017

Notification

The 26<sup>th</sup> JUNE, 2017

In exercise of powers conferred in sub-section (1) of Section 5 of the Odisha Goods and Services Tax Act, 2017, I, Saswat Mishra, I.A.S., Commissioner of State Tax, Odisha do hereby specify that the officers appointed under Section 3 of the Odisha Goods and Service tax Act, 2017 and Rules made there under are hereby assigned the powers and duties as specified in the Table given below within their respective jurisdictions in the State of Odisha with effect from 25<sup>th</sup> June 2017.

Table

Sl. No.	Section and Sub-section of the OGST Act 2017	Description of the Function assigned	Assigned to the Officer as Proper Officer under OGST Act, 2017
	Section 10(5)	Power to determine tax and penalty payable by the taxable person, who despite not being eligible has paid tax under Sub Section (1) of Section 10 .	Deputy Commissioner of State Tax Assistant Commissioner of State Tax State Tax Officer
	Section 25(2)	Power to grant registration to a taxable person under OGST Act	Deputy Commissioner of State Tax Assistant Commissioner of State Tax State Tax Officer
	Section 25(8)	Power to grant registration to a person liable to be registered under OGST Act but fails to obtain registration.	Deputy Commissioner of State Tax Assistant Commissioner of State Tax State Tax Officer

4	Section 27(1) Proviso	Power to grant and extend the validity period of the certificate of registration in case of casual taxable person or a non-resident taxable person	Deputy Commissioner of State Tax Assistant Commissioner of State Tax State Tax Officer
5	Section 28(1) (2)	Power to approve or reject amendments in the registration particulars of a registered person and persons to whom a unique identity number has been assigned.	Deputy Commissioner of State Tax Assistant Commissioner of State Tax State Tax Officer
6	Section 29(1)	Power to cancel the registration as on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of that person	Deputy Commissioner of State Tax Assistant Commissioner of State Tax State Tax Officer
7	Section 30 (1)	Power to revoke cancellation of the registration and power to reject the application for revocation of cancellation of the registration	Deputy Commissioner of State Tax Assistant Commissioner of State Tax State Tax Officer

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

Memo No. 9835 /CT.,

Dated 24.6.2017

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.

  
24.06.17

**Additional Commissioner of Commercial Taxes  
(Policy)**

Memo No. 9836/CT.,

Dated 24.6.2017

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

  
24.06.17

**Additional Commissioner of Commercial Taxes  
(Policy)**

Memo No. 9837/CT.,

Dated 24.6.2017

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.

  
24.06.17

**Additional Commissioner of Commercial Taxes  
(Policy)**

5 spare copies to Policy Section  
5 spare copies to Library