

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

No. Pol-0103-2021 6658 /CT,

Dated 02/06/2021

OFFICE ORDER

Sub: Creation of Review Cell within the Commissionerate-reg

Section 107(2) of OGST Act provides for filing of appeal by the Commissioner before the first appellate authority to cure defects in the decisions or orders passed by the sub-ordinate assessing authorities within six months from the date of Communication of such decision or order. In case any defects noticed in the order(s) passed by the subordinate assessing authorities through review, the Range Heads are required to recommend to the Commissioner for filing of appeal before the first appellate authority u/S 107(2) of the OGST Act. The cases recommended by the Range Heads are required to be examined in the Commissionerate in order to find suitability of the case for filing of appeal before the first appellate authority. Pursuant to receipt of the order from the Commissioner u/S 107(2), the Range Head will ensure that the application along with grounds of appeal on the points specified by the Commissioner, is filed by the authorized person of the Range before the first appeal authority within the prescribed time on behalf of the Commissioner.

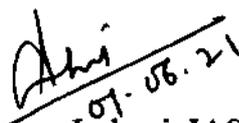
Section 112(3) of OGST Act provides for filing of appeal by the Commissioner before the GST Appellate Tribunal to cure defects in any order passed by the Appellate Authority/Revisional Authority within six months from the date of Communication of such order.

Section 108(1) of OGST Act provides for Revision by the Revisional Authority of any decisions or orders passed by subordinate tax authorities for the reasons and circumstances specified therein. Meanwhile, Finance Department vide Notification No. 13538-FIN-CT1-Tax-0036-2020 dated 04.05.2021 have authorized the Commissioner/Special Commissioner as Revisional Authority for the orders passed by the Additional Commissioners or Joint Commissioners.

Therefore, it is imperative to create an "internal review cell" in the Commissionerate for the following purposes:

- (1) To examine the orders passed by the 1st Appellate Authorities in order to find out legality or propriety aspect of the said orders and to recommend and suggest to the Commissioner on desirability of filing of appeal before the GST Appellate Tribunal for curing of any defects, if any, found in such orders under Section 112(3) of OGST Act.
- (2) To examine the orders passed by the Revisional Authorities namely Range Additional Commissioner and Joint Commissioner in order to find out legality or propriety aspect of the said orders and to recommend and suggest to the Commissioner on desirability of filing of appeal before the GST Appellate Tribunal for curing of any defects, if any, found in such orders Section 112(3) of OGST Act.
- (3) To examine the cases recommended by the Range Heads for filing of appeal before the 1st Appellate Authority for curing any defects in the orders passed by the sub-ordinate assessing authorities and recommend to the Commissioner on desirability of filing of appeal before the 1st Appellate Authority under Section 107(2) of OGST Act.
- (4) To examine the recommendations of Range Heads relating to their proposals for Revision of orders passed by Joint Commissioners and recommend to the Commissioner on desirability of addressing the issue by resorting to Revision proceedings by the Commissioner/Special Commissioner u/s 108 of OGST Act.
- (5) To review of any orders passed by the sub-ordinate tax authorities as and when directed by the Commissioners and recommend to the Commissioner for appropriate action under the law.

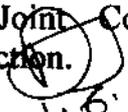
The Officers posted in the SR Section of the Commissionerate will be part of this internal review cell and shall carry out the functions (1) to (5), as mentioned above.


(Sushil Kumar Lohani, IAS)
Commissioner of CT & GST,
Odisha

Memo No. 6659 /C.T

Dated 02 / 06 / 2021

Copy forwarded to the Special Commissioner, Revenue & IT /Additional Commissioner, SR/ Additional Commissioner, Law/ Joint Commissioners, IT/Revenue/Law/A&R (HO) for information and necessary action.


1.6.21
Special Commissioner CT & GST
(Policy)

Memo No. 6660 /C.T

Dated 02 / 06 / 2021

Copy forwarded to the Territorial Range Heads (all)/Circle Heads (All) for information and necessary action.


1.6.21
Special Commissioner CT & GST
(Policy)