

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ORISSA  
CUTTACK.**

No 12681 /CT,  
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Dated 10/07/2009

To

All Joint Commissioners of Commercial Taxes of the Ranges /  
All Asst. Commissioners of Commercial Taxes of the Circles /  
All Commercial Tax Officers.

**CIRCULAR ON TAX RECOVERY**

A substantial amount of demand tax under the OST/CST Act not covered under the stay orders of the higher forum which has not been collected in time may become barred by limitation, if not collected within twelve years from the date of the relevant assessments as per the provisions u/s 13-C of the OST Act. Similarly u/s 56 of the OVAT Act, 2004 no proceeding for recovery of any amount u/s 50(7) or 51(6) shall be initiated after the expiry of **five years** from the date the amount becomes due for payment. So it has become imperative to transfer all these demands to the Tax Recovery Officer for proper realization of the arrear dues. It is impressed upon all the field officers that the extracts of the consolidated DCRs of the Circles are to be reviewed by the Asst. Commissioner of Sales Tax of the Circles / Commercial Tax Officers of Assessment Units and to take immediate steps on arrears appearing in the DCRs till 31.03.2005 for Tax recovery action on priority basis. Similar action need to be taken in respect of all demands raised on or after 01.04.2005. The following action should be taken with regard to tax recovery:

- Requisition may be made in Form-1 to the Tax Recovery Officer.
- The Tax Recovery Officer after receipt of the requisition should issue a notice to the certificate debtor in Form-2.
- A register containing the detail particulars of the requisition issued by the Assessing Authority to the Tax Recovery Officer is to be maintained in the Circle.
- A corresponding register containing detail particulars of the arrears is to be maintained by the Tax Recovery Officer.

The formats of these two registers are annexed.

Sd/-

( **T. K Pandey** )

**Commissioner of Commercial Taxes,  
Orissa, Cuttack.**

**Encl. :** Formats of the Registers



