

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

No.III(I)38/09 25366/ CT

Dt. 31/12/2009

**Sub: Maintenance of Register for monitoring different aspect of tax administration.**

After introduction of the Orissa Value Added Tax Act w.e.f.01.04.05 the registers maintained during the OST regime were abruptly discontinued. As a result, proper monitoring of the different aspects of tax administration could not be done at the Circle and Range levels. Hence, following circulars were issued from the Head Office on different dates prescribing different registers to be maintained in Circle / Range offices.

Sl. No.	Circular No. and date	Registers prescribed
1.	7728/CT dt.28.04.2008	(i) Register for scrutiny of returns. (ii) Register of Audit Visit Report. (iii) Register of Assessment on Audit Visit Report. (iv) Demand Collection Register. (v) Register for Refund. (vi) Register for Recovery as per Tax Recovery Schedule (Schedule-E). (vii) Register for show cause u/s 50(5) of the OVAT Act.
2.	12681/CT dt.10.07.2009	(i) Requisition Register for Tax Recovery. (ii) Tax Recovery Register.
3.	18755/CT dt.22.09.2009	(i) Register for monitoring timely receipt of Annual Audited Accounts.
4.	23255/CT dt.04.12.2009	(i) Register of TDS certificates. (ii) Register of non-deduction certificate issued u/s 54(5)of the OVAT Act.
5.	14036/CT dt.31.07.09	(i) Registers to be maintained in the Enforcement Ranges and Investigation Units. a) Master register for fraud cases b) Mobile checking register c) Proforma for Monthly Progress Report
6.	4169/CT dt.08.02.06	(i)Requisition for Statutory Declaration Forms & Waybills (a) Central Stock register of statutory forms/ Declarations (b) Issue Register of statutory forms/ Declarations

While prescribing the registers, the formats in which the registers are to be maintained have also been prescribed and the object and reason for maintenance of such registers were clearly stated.

In spite of issue of such clear instructions it has come to the notice of the undersigned that the aforesaid registers are not being maintained in the desired manner as a result of which the CT administration has virtually collapsed. Therefore, it is hereby reiterated that the registers prescribed earlier must be maintained earnestly and compliance be reported by 10.01.2010 failing which the concerned Assistant Commissioner of Commercial Taxes / Unit Officers will be held responsible.

Sd/-  
**(N.B Dhal, I.A.S)**  
**Commissioner of Commercial Taxes,**  
**Orissa Cuttack**