

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

VII-12//2016-Rev.Sec/CT, 5430

Dt. 30/03/2016

**NOTIFICATION**

In exercise of power conferred under sub-section (1) of section 42-A of the Odisha Value Added Tax Act 2004, I, Saswat Mishra, IAS, Commissioner of Sales Tax, do hereby notify for information of all concerned that subject to the conditions provided below, all dealers assigned under sub rule (7) of rule 4 of the Odisha Value Added Tax Rules to the LTU constituted in the respective Range shall, from the year commencing from 1<sup>st</sup> of April 2016, be assessed u/s 42-A in lieu of audit and audit-assessment.

Conditions:

1. The dealers assigned to the LTU of the Range shall be assessed as per the provisions of Section 42-A of the Odisha Value Added Tax Act and Rule 49-A of the Odisha Value Added Tax Rules.
2. The Joint Commissioner of the respective Range shall assign the dealers to himself or the DCST / ACST in charge of the Circle in which the dealer is registered or any other Assessing Authority of the Range / Circle having jurisdiction over the dealer.
3. While assigning the dealers the Joint Commissioner shall ensure that the dealers who are required to be assessed under section 42 during the year 2016-17 as a result of audit undertaken u/s 41 during the previous year(s) are not assigned for

  
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assessment u/s 42-A during 2016-17. Such dealers can be assigned for assessment u/s 42-A in the succeeding years.

4. The Joint Commissioner shall also determine the years to be covered in the assessment programme of the year 2016-17 and while doing so he shall ensure that years already covered under assessment u/s 42 are excluded from the assessment programme drawn up for assessment under section 42-A.



(Saswat Mishra, I.A.S)

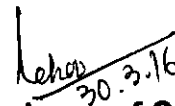
Commissioner of Sales Tax  
Odisha, Cuttack

Memo No. 5431 /CT.,

Dated 30 /03/2016

Copy in duplicate is forwarded to the Director, Printing, Stationery and Publication, Odisha Madhupatna, Cuttack for publication in next issue of the Odisha Gazette.

This may be published in an extra ordinary Gazette & 25 copies of the same may please be supplied to this office. This may also be published in the next issue in the Odisha Commercial Tax Gazette. This is a statutory notification and shall bear SRO number.



Assistant Commissioner of Commercial Taxes  
(Audit)

Memo No. 5432 /CT.,

Dated 30 /03/2016

Copy forwarded to the Spl. C.C.T.(Enf.) / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / JCCT s of all the Territorial Ranges /DCCTs in charge of all the Enforcement Ranges/ Vig. Division/All DCCTs/ ACCTs/ CTOs in charge of Circles / Check gates/ Assessment Units / CTOs in charge of Investigation Units for information and necessary action .

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*20.3.16*  
**Assistant Commissioner of Commercial Taxes  
(Audit)**

Memo No. 5433 /CT.,

Dated 30 /03/2016

Copy forwarded to the ACCT (IT) / system analyst for information. They are requested to take necessary steps for placing the notification in the CTD web-site for general information. The ACCT(IT) may facilitate making available the list of LTU dealers of each Range on the dash board of the JCCT of the concerned Range for assignment to the assessing authorities.

*leha*  
*20.3.16*  
**Assistant Commissioner of Commercial Taxes  
(Audit)**

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