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

No. 3166 ICT Dt: 25-8-16  
REV-24/8/2016-REV-ACCT  

To  
All JCCTs in-charge of Ranges  
All DCCT's & ACCT's in-charge of Circles  

Sub: **Disposal of Set-aside cases**  

Ref: This office Letter No. 20987/CT Dt. 10.12.2012  

Madam / Sir,

Instructions had been issued earlier by Commissioner of Commercial Taxes, vide this office letter referred above, specifying maintenance of **Register of Set-aside Cases** in Proforma IV. It is expected that Circle Officers are properly maintaining the Registers. As per the Odisha Value Added Tax (Amendment) Act, 2015, Assessing Authorities are required to complete assessment of fresh set-aside cases within a period of two years from the date of the Set-aside order. **But in case of Set-aside cases pending as on 01.10.2015, assessment must be completed within a period of two years from the date of amendment of the OVAT Act, i.e. latest by 30.09.2017.**

In view of this and in order to also mitigate the difficulties faced by dealers due to non-assessment of Set-aside cases, it is hereby directed as follows:

(i) At the Circle level, Set-aside Case Registers under different Acts shall be maintained scrupulously. The information should be updated on a regular basis on receipt of orders from appellate authorities or from judicial forums.

(ii) DCCT / ACCT in charge of Circle shall allot the Set-aside cases for reassessment either to himself and / or to other Assessing Authorities in such a manner that re-assessment in all Set-aside cases can be completed within the prescribed timeframe.

[Signature]

31
(iii) Assessment of all Set-aside cases pending as on 01.10.2015 shall be taken up on priority basis so as to complete the re-assessment by 31.03.2017 positively.

(iv) An MPR is to be submitted to Head Office by the 15th of the succeeding month starting from August 2016 (To be submitted by 15th September 2016) in the format as enclosed herewith in EXCEL SHEET only to the intra-mail ID sorevenue@ctdod.in.

Yours faithfully

Commissioner of Commercial Taxes
Odisha, Cuttack

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<thead>
<tr>
<th>Name of the Circle</th>
<th>Reporting Month</th>
<th>Name of the Act</th>
<th>No of Re-Assessment / Set-Aside cases pending at the beginning of the reporting month</th>
<th>No of Re-Assessment / Set-Aside cases disposed off during the reporting month</th>
<th>Balance No of Re-Assessment / Set-Aside cases pending at the end of the reporting month</th>
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<tbody>
<tr>
<td>Proforma of M.P.R (For cases pending as on 01.10.2015)</td>
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<th>Name of the Circle</th>
<th>Reporting Month</th>
<th>Name of the Act</th>
<th>No of Re-Assessment / Set-Aside cases pending at the beginning of the reporting month (Since 01.10.2015)</th>
<th>No of Re-Assessment / Set-Aside cases accrued during the reporting month</th>
<th>Total number of Re-Assessment / Set-Aside cases during the reporting month</th>
<th>No of Re-Assessment / Set-Aside cases disposed off during the reporting month</th>
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<td>Proforma of M.P.R (For fresh cases arising after 01.10.2015)</td>
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