OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, 
ODISHA, CUTTACK

3939
No.VII-12/1/2016-REV -----------/CT.,

Dt. 30/03/2016

NOTIFICATION

In exercise of powers conferred by section 5 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), I, Saswat Mishra, I.A.S., Commissioner of Sales Tax, Odisha, do hereby delegate the powers and duties of the Commissioner under the Odisha Value Added Tax Act, 2004 and the Odisha Value Added Tax Rules, 2005, to be exercised and discharged by the officers appointed under sub-section (2) of section-3 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005) as specified in column(2), column(3), column(4) and column(5) of the Schedule below, in the State of Odisha within their respective areas of jurisdiction with effect from 01.10.2015.

## SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Relevant Sections of the OVAT Act, 2004</th>
<th>Relevant rules of the OVAT Rules, 2004</th>
<th>Description of the Powers and duties delegated</th>
<th>Delegated to</th>
</tr>
</thead>
<tbody>
<tr>
<td>02.</td>
<td>Section-57(2-a)</td>
<td>Rule 66A</td>
<td>Power to exercise function of the assessing authority</td>
<td>Deputy Commissioners of Sales Tax, Assistant Commissioners of Sales Tax and Sales Tax Officers</td>
</tr>
</tbody>
</table>

Saswat Mishra, I.A.S) 
Commissioner of Sales Tax, Odisha, Cuttack