

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

No.III(I)84/09-21984/CT.,

Dt.17/11/2009

**CIRCULAR**

**Sub: Intensive survey of unregistered dealers in major urban centers.**

It was resolved in the State Level Consultative Committee to observe the month of November 2009 as **Registration Month** and accordingly, instructions were issued to all concerned. A large number of dealers are doing regular business without registration under the VAT Act and have, thus, remained outside the tax net. Such dealers are also affecting the business of registered dealers. It has therefore become expedient to bring such dealers into the tax net through survey and rigorous follow up measures.

It has come to the notice of the Department that such dealers in large number are doing business in major urban centers like Bhubaneswar, Cuttack, Balasore, Berhampur, Sambalpur and Rourkela. Therefore, the survey work has to be focused on such urban centers primarily instead of surveying the remote places.

It may be recalled that, Section 72 of the Orissa Value Added Tax Act provides for survey of unregistered dealers, Section 28 provides for levy of penalty for failure to be registered, Section 33(2) provides for filing of Return by those unregistered dealers who are liable to be registered and Section 44 provides for assessment of such dealers. But, the primary efforts should be to undertake survey under Section 72 to identify the liable dealers and to pursue them for registration by issuing a simple intimation. In case there is no proper response, provisions of Section 28, Section 33(2) and Section 44 may be invoked to take the result of survey to a logical end.

The proposed intensive survey operation shall be undertaken by the officials of the Enforcement Wing and of the territorial Ranges. The DCCT,

Enforcement Range will monitor the survey operation after due consultation with the JCCT of the Ranges. He will communicate the result of survey to the Joint Commissioner of the Range under intimation to Head Office on or before 07.12.2009. On receipt of the survey inputs, the JCCT Range will issue necessary instructions to the Registering Authorities to take steps for registration of the liable dealers. Number of dealers registered during the month of December 2009 as a result of the special survey may be intimated to the Head Office as well as the Enforcement Range for record and follow up action.

If any dealer found liable for payment of tax in terms of Section 10 of the Orissa Value Added Tax Act but fails to obtain registration under Section 25, he should be asked to file return u/s 33(2) and assessment may be made u/s 44 of the Orissa Value Added Tax Act in addition to levy of penalty u/s 28 of the Orissa Value Added Tax Act.

The DCCTs Enforcement Ranges are required to report compliance on the work done on or before 10.12.2009 in Proforma 'A' and the JCCTs Range are to report compliance on or before 10.01.2010 in Proforma 'B'.

**Sd/-**  
**(Nikunja B. Dhal, IAS)**  
**Commissioner of Commercial Taxes,**  
**Orissa, Cuttack.**

**PROFORMA – A**

**INFORMATION ON SURVEY OF UNREGISTERED DEALERS DURING NOVEMBER 2009**

<b>Date of survey</b>	<b>Name of the Officer / ACTO in charge of the survey</b>	<b>Place (Indicate the specific location and name of the town)</b>	<b>No. of un-registered dealers surveyed</b>	<b>No. of un-registered dealers found to be liable</b>	<b>Date of submission of report to the Registering Authority</b>	<b>No. of cases where books of accounts examined</b>	<b>Remarks</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

D.C.C.T, Enforcement \_\_\_\_\_ Range

**ROFORMA – B**

**INFORMATION ON REGISTRATION OF DEALERS AS RESULT OF SURVEY CONDUCTED IN NOVEMBER 2009**

<b>Date of receipt of survey report</b>	<b>No. of un-registered dealers on whom survey reports received</b>	<b>Place (Indicate the specific location and name of the town)</b>	<b>Date of issue of intimation to the dealers for Registration as in column (2)</b>	<b>No. of dealers applied for Registration out of the numbers in column (2)</b>	<b>No. of dealers registered out of column (5)</b>	<b>No. of cases where penal proceeding initiated u/s 28</b>	<b>No. of cases returns were called u/s 33(2)</b>	<b>No. of cases assessment proceeding initiated u/s 44</b>	<b>Remarks</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>

J.C.C.T \_\_\_\_\_ Range