

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

No. **1745**/CT

Dated **02-02-10**

Addl. CCT (Law)

To

The Addl. Commissioners of Commercial Taxes  
(in-charge of Zones)/  
The Joint Commissioners of Commercial Taxes/  
Dy. Commissioners of Commercial Taxes of  
all Ranges of C.T. Deptt.

Sub: Timely review of the assessment orders to detect cases of under-assessment and initiation of remedial proceeding thereon.

Sir,

While reviewing the compliance reports submitted by you on the report of the Auditor General of Orissa pointing out the cases of under-assessment leading to substantial loss of revenue, some cases have come to my notice where no remedial steps can be taken now by way of initiation of the reassessment proceedings or the suo-motu revision proceedings because of limitation. These lapses happen because either the cases of under assessment are detected at a belated stage or prompt/ proper actions are not taken by the concerned authority after detection of such cases.

In view of the above observation, it is decided that the JCCTs & DCCTs of the Range should review at least five assessment records every month and in case of any detection of under assessment, they should initiate or submit proposal for initiation of suo-motu revisions in appropriate cases, as the cases may be. The zonal Addl. Commissioners will also review at least two assessment records every month. This exercise should be carried out every month and monthly compliance report should be submitted to Addl. CCT (Revenue) and Addl. CCT (Law) as per the enclosed proforma. Findings of the review should be discussed in the monthly sharing meeting (MSM) held at Range Level.

The zonal Addl. Commissioners are also requested to attend at least one MSM every month.

Yours faithfully,

Sd/-

**(NIKUNJA B. DHAL, IAS)**

Commissioner of Commercial Taxes,  
Orissa, Cuttack

**Report on Review of assessment Case Records for the month of \_\_\_\_\_ in respect of \_\_\_\_\_ Range**

Sl. No.	Name of the JCCT/ DCCT/	Details of the assessment Record				Remarks	
		Name & TIN of the dealer	Period of Assessment	Tax assessed	Demand raised	Finding of Review	Action taken
1	2	3	4	5	6	7	8

Signature of the  
J.C.C.T