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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the JCCT/DCCT/Name &amp; TIN of the dealer</th>
<th>Period of Assessment</th>
<th>Tax assessed</th>
<th>Demand raised</th>
<th>Finding of Review</th>
<th>Action taken</th>
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Signature of the J.C.C.T