

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

No. 12679 /CT
IV(1)134/2014

Dated. 11-08-14

CIRCULAR

In compliance with the order of the Hon'ble Orissa High Court dated. 15.10.2009 in case of M/s. Geetanjali Cement Products -Vrs- Sales Tax Officer, Rourkella-II Circle, Rourkela, in W.P.(C) No. 2180 of 2008, the Commissioner, Commercial Taxes, Orissa had issued a circular No.22929, Dt.30.11.2009 with the following directions-

- (1) All the Assessing Officers to use the Government printed order sheet forms form 1st December, 2009.
- (2) The order of assessment and the demand notice shall be issued to the dealers by registered post with A.D. and
- (3) The record shall be maintained up to date and when the dealer or his authorized representative appears before the Assessing Authority or any other Appellate Authority, his signature shall be taken on the body of the order sheet on the date of his appearance.

However, it is found that the circular issued by the Commissioner is not being followed scrupulously by the assessing officers. This fact has also been endorsed by the Hon'ble Orissa High Court in order dated 30.07.2014 in W.P.(C) No.5805 of 2014, in case of M/s.Patra Electronics Vrs. Sales Tax Officer and another with the following observation.

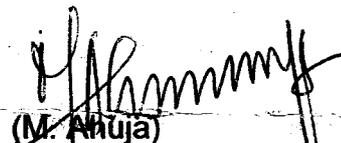
"On a perusal of the impugned order sheet, it appears that the circular issued by the Commissioner has not been complied with by the Assessing Officer in as much as on none of the dates, the order have been passed, has the counter signature of the Advocate/Representative of the assessee ever been recorded on the order sheet.

On perusal of Annexure-4 which is the entire order sheet of the Section 43 assessment proceeding, we find that right from the time of commencement of the proceeding on dt.17.07.2013, till dt.31.01.2014 while final

orders were passed, in none of the orders have the counter signature of the representative/lawyer of the assessee been taken. This is clearly in violation of the guidelines issued by the Commissioner under Anenxure-3. While this court cannot ever countenance inaction or excessive action on the part of a representative of an assessee, yet it remains the obligation of the Assessing Officer to keep the assessee and/or his counsel, informed or the next date of assessment. This obligation is sine qua non for compliance of the rules of natural justice”.

Thus, in view of such displeasure expressed by the Hon'ble Orissa High Court in their order dt.3.7.14 in W.P.(C) No.5398/2014, the guidelines issued by the C.C.T.(O), vide Circular No.22929/CT Dt.30.11.09 needs to be scrupulously followed by the assessing officer in letter & spirit without fail.

It is also instructed that JCCTs/DCCTs in their monthly meetings will sensitize the Officers and Peskars to ensure that order sheets are maintained properly as per the guidelines.



(M. Anuja)
Commissioner of Commercial Taxes,
Odisha, Cuttack.

Memo. No. 12680 ICT

Dated. 11 108 /2014.

Copy forwarded to all joint Commissioner of Commercial Taxes/Deputy Commissioner of Commercial Taxes/Commercial Tax Officer in Charge of Assessment Units for compliance.

Deputy Commissioner of Commercial Taxes(Law)

Memo. No. 12681 ICT

Dated. 11 108 /2014.

Copy forwarded to System Analyst to publish in the official website.

Deputy Commissioner of Commercial Taxes(Law)

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12.8.14