OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA, CUTTACK
No. 3031/CT
Dated 25/02/2015

NOTIFICATION

In exercise of powers conferred by Section 5 of the Odisha Value Added Tax Act,2004 (Odisha Act 4 of 2005), I, Sri, Manoj Ahuja, I.A.S., Commissioner of Sales Tax Odisha, do hereby authorize the officers as specified in column-4 of the schedule below, appointed under sub-section (2) of Section 3 of the Odisha Value Added Tax Act,2004 (Odisha Act 4 of 2005) to exercise power and functions under the Odisha Value Added Tax Act,2004 and the Odisha Value Added Tax Rules,2005, as specified in column(2) and (3) of the schedule in the State of Odisha within their respective jurisdictions with effect from 01 June,2008.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sections of the OVAT Act,2004</th>
<th>Description of powers and duties delegated</th>
<th>Officers who are authorised</th>
</tr>
</thead>
</table>
| 01     | Section 101A                | Power to:-
• declare the arrangement to be null and void as regards the application and purpose of this Act.
• increase or decrease in the amount of tax payable by any person or dealer who is affected by the arrangement.
• counteract any tax advantage obtained by the dealer from or under the arrangement. | 1. Joint Commissioner of Sales Tax  
2. Asst. Commissioner of Sales Tax  
3. Sales Tax Officer |

Commissioner of Sales Tax, Odisha, Cuttack
Memo No. 2029 /CT., Dated 25/02/2015

Copy in duplicate is forwarded to the Director, Printing, Stationery and Publication, Odisha Madhupatna, Cuttack for publication in next issue of the Odisha Gazette. This may be published in an extra ordinary Gazette & 25 copies of the same may please be supplied to this office. This may also be published in the next issue in the Odisha Commercial Tax Gazette. This is a statutory notification and shall bear SRO number.

Joint Commissioner of Commercial Taxes, (VAT)

Memo No. 3023 /CT., Dated 28/02/2015

Copy forwarded to the Spl. C.C.T. (Enf.) / All Additional Commissioners (H.O)/ Additional Commissioner (Vigilance) / JCCTs of all the Territorial Ranges /DCCTs in charge of all the Enforcement Ranges/ Vig. Division/All DCCTs/ ACCTs/ CTOs in charge of Circles / Check gates/ Assessment Units / CTOs in charge of Investigation Units / all officers of H.O for information and necessary action.

Joint Commissioner of Commercial Taxes, (VAT)

Memo No. 9024 /CT., Dated 25/02/2015

Copy forwarded to the ACCT (IT) / system analyst for information they are requested to take necessary steps for placing the notification in the CTD web-site for general information.

Joint Commissioner of Commercial Taxes, (VAT)

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