OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ORISSA, CUTTACK

NOTIFICATIONS

The 13th March 2009

S. R. O. No. 176/2009—In partial modification of this Office Notification No. 12654-CT., dated the 15th July 2005, I, Shri T. K. Pandey, I.A.S., Commissioner of Sales Tax, Orissa do hereby authorise the Assistant Commissioners of Sales Tax, appointed under sub-section (2) of Section 3, as required in Clause (4) of Section 2, of the Orissa Value Added Tax Act, 2004 to function as assessing authorities
in the State of Orissa within their respective jurisdictions with effect from the 25th February 2009 and to exercise such powers and discharge such functions of the assessing authority as specified in different Sections under the Orissa Value Added Tax Act, 2004 and different rules under the Orissa Value Added Tax Rules, 2005, which are noted in the Schedule below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sections of the Orissa Value Added Tax Act, 2004</th>
<th>Description of the powers/functions</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Section 38</td>
<td>All powers specified in Section 38</td>
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<tr>
<td>2</td>
<td>Section 40</td>
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<td>3</td>
<td>Section 42</td>
<td>All powers specified in Section 42 except powers specified in the proviso to sub-section (6) of Section 42.</td>
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<td>4</td>
<td>Section 43</td>
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<tr>
<td>5</td>
<td>Section 44</td>
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</tbody>
</table>
| 6      | Section 45                                  | Power to,—  
* require casual dealers to furnish return  
* make assessment in case of incomplete and incorrect return.  
* make provisional and final assessment of the tax due. |
| 7      | Section 49                                  | All powers specified in Section 49 |
| 8      | Section 50                                  | Power to,—  
* require a dealer to make payment of tax dues or penalty or any other dues under the Act through issue of notice.  
* impose penalty and levy interest  
* recover tax, penalty, interest or any other dues under the Act. |
| 9      | Section 51                                  | All powers specified in Section 51 |
| 10     | Section 52                                  | Power to,—  
* issue show cause notice for imposing penalty  
* impose penalty for unauthorised and excess collection of tax by the dealer.  
* forfeit the amount of excess tax collected by a dealer to the Government. |
(1) * publish notice specifying names and addresses of persons from whom tax was collected in contravention of Section 35 and other details relating thereto.
* make refund.

Sub-sections (2), (4), (5), (6), & (7) of Section 54.

Powers to,—
* received TDS certificate from the deducting authority and forward the same along with the payment received to another assessing authority under whose jurisdiction the dealer is registered.
* adjust the amount of tax deposited by the deducting authority towards the tax liability of the contractor.
* grant No Deduction or Part deduction certificate, as the case may be or cancel such certificate.
* refuse issuance of No deduction or Part deduction certificate, as the case may be.
* impose penalty

(2) All powers specified in Section

11 Section 57
12 Section 58
14 Section 59
15 Section 81

Description of the powers/functions

(3) All powers specified in Rule 7

Power to,—
* receive information with regard to the names and addresses of the deducting authorities from the dealer and intimate the deducting authority to deduct tax at source.
* make assessment.
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<tr>
<td>3</td>
<td>Rule 14</td>
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[No. 5235—III (III)-21/2009-C.T.]

T. K. PANDEY
Commissioner of Sales Tax
Orissa, Cuttack