OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA: CUTTACK

No. III-36/1/2016-Policy 6312/CT Dated 19/04/2016

NOTIFICATION

In exercise of powers conferred by section 5 of the Odisha Value Added Tax Act 2004 (Odisha Act 4 of 2005), I, Saswat Mishra, I.A.S., Commissioner of Sales Tax Odisha do hereby delegate the powers and duties of the Commissioner under the Odisha Value Added Tax Act, 2004 and the Odisha Value Added Tax Rules 2005 to be exercised and discharged by the officers appointed under sub-section (2) of section-3 of the Odisha Value Added Tax Act 2004 (Odisha Act 4 of 2005) as specified in column (2), column (3), column (4) and column (5) of the Schedule below in the State of Odisha within their respective areas of jurisdiction with effect from 01.10.2015.

SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Relevant Sections of the O VAT Act, 2004</th>
<th>Relevant rules of the O VAT Rules, 2004</th>
<th>Description of the Powers and duties delegated</th>
<th>Delegated to</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>02.</td>
<td>Section- 42A</td>
<td>Rule 49A &amp; 49B</td>
<td>Power to exercise function of the assessing authority</td>
<td>Joint Commissioners of Sales Tax, Deputy Commissioners of Sales Tax, Assistant Commissioners of Sales Tax and Sales Tax Officers.</td>
</tr>
</tbody>
</table>

Saswat Mishra
Commissioner of Sales Tax
Odisha, Cuttack

Memo No. 6313/CT., Dated 19/04/2016

Copy in duplicate is forwarded to the Director, Printing, Stationery and Publication, Odisha Madhapatna, 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.

Deputy Commissioner of Commercial Taxes (VAT)
Memo No. 6314/CT., Dated 19/04/2016

Copy forwarded to the Spl. C.C.T. (Enf.) / All Additional Commissioners (H.O) / Additional Commissioner (Vigilance) / JCCT s 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 for information and necessary action.

Deputy Commissioner of Commercial Taxes (VAT)

Memo No. 6315/CT., Dated 19/04/2016

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.

Deputy Commissioner of Commercial Taxes (VAT)

5 spare copies to Policy Section
5 spare copies to Library
2 spare copies to O.C.T.Gazetted