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FINANCE DEPARTMENT

ORDER

The 17th January, 2018

SUB: Constitution of Committee to redress Grievances pertaining to payment of Penalty and interest by various Tax Payers under the Odisha Entry Tax Act, 1999.

No. 1522–FIN-CT1-TAX-0092/2017/F.— The constitutional validity of the Odisha Entry Tax Act, 1999 was upheld by the Hon'ble Apex Court in their judgment dated the 27th March, 2017. Consequent upon such judgment, the Assessing Authorities have issued demand notices for payment of arrear Entry Tax along with penalty and interest to the concerned dealers. Being aggrieved, some of the dealers such as M/s Ceramic Sales Corporation and others, approached the Hon'ble High Court of Orissa challenging the penalty and the interest component of the demand. While deciding these cases Hon'ble High Court vide their order No. 4, dated the 8th December, 2017 in respect of WP(C) No. 21189 of 2017 (M/s. Ceramic Sales Corporation-vrs-State of Odisha) has directed the Chief Secretary to constitute a committee to redress the grievances pertaining to payment of Arrear Tax, Penalty and Interest by various Tax Payers under the Odisha Entry Tax Act, 1999.

After careful consideration, the Chief Secretary has been pleased to constitute a Committee with following members, namely:—

- (i) Principal Secretary to Government, Finance ... Chairman
Department
- (ii) Commissioner of Commercial Taxes, ... Member
Odisha
- (iii) Special Secretary to Government (CT-I ... Member
Branch), Finance Department
- (iv) Additional Secretary (CT-I Branch), Finance ... Member Convener
Department

2. The Committee shall, while examining their grievances, take a decision either on case to case basis or on the basis of guidelines to be decided by the Government.

3. The Joint Commissioner of Commercial Taxes (Law) and Deputy Commissioner of Commercial Taxes (Revenue), O/o. CCT, Odisha and officers of C.T.-I Branch, Finance Department shall assist the Committee.

ORDER

The order be published in the Extraordinary issue of the *Odisha Gazette* for general information of public.

N. K. RAUTRAY

Additional Secretary to Government