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FINANCE DEPARTMENT

NOTIFICATION

The 17th May, 2018

S.R.O. No. 175/2018— In exercise of the powers conferred by Section 94 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following rules further to amend the Odisha Value Added Tax Rules, 2005, namely: —

1. (1) These rules may be called the Odisha Value Added Tax (Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 4, in sub-rule (4), after the words “ranges over which” the words and comma “an Additional Commissioner,” shall be inserted.

3. In the said rules, for rule 86, the following rule shall be substituted, namely:—

“86. Appeals to the appellate authority.- Any dealer aggrieved by an order passed under sections 34, 40, 42, 42A, 43, 44, 45, 49 or 52 may prefer appeal within thirty days from the date of receipt of such order before —

(a) the Joint Commissioner (Appeal) or the Deputy Commissioner (Appeal) of the Range having jurisdiction, if the order is passed by an Assistant Sales Tax Officer or a Sales Tax Officer or an Assistant Commissioner, as the case may be; or

(b) the Additional Commissioner (Appeal) of the Range having jurisdiction, if the order is passed by a Deputy Commissioner or a Joint Commissioner of Sales Tax, as the case may be :

Provided that an appeal preferred after the period of thirty days from the date of receipt of such order may be admitted by the appellate authority if it is satisfied that there was sufficient cause for not preferring the appeal within the period specified.”

4. In the said rules, in Form VAT 313, for Para. 07, the following Para shall be substituted, namely:—

“07. If you are dissatisfied with my order of assessment / order imposing penalty and/or interest, you may prefer appeal before the Additional Commissioner (Appeal)/Joint Commissioner (Appeal)/Deputy Commissioner (Appeal).” .

[No. 16347–FIN-CT1-TAX-0034/2018/FIN.]

By Order of the Governor

S. ROUT

Under-Secretary to Government