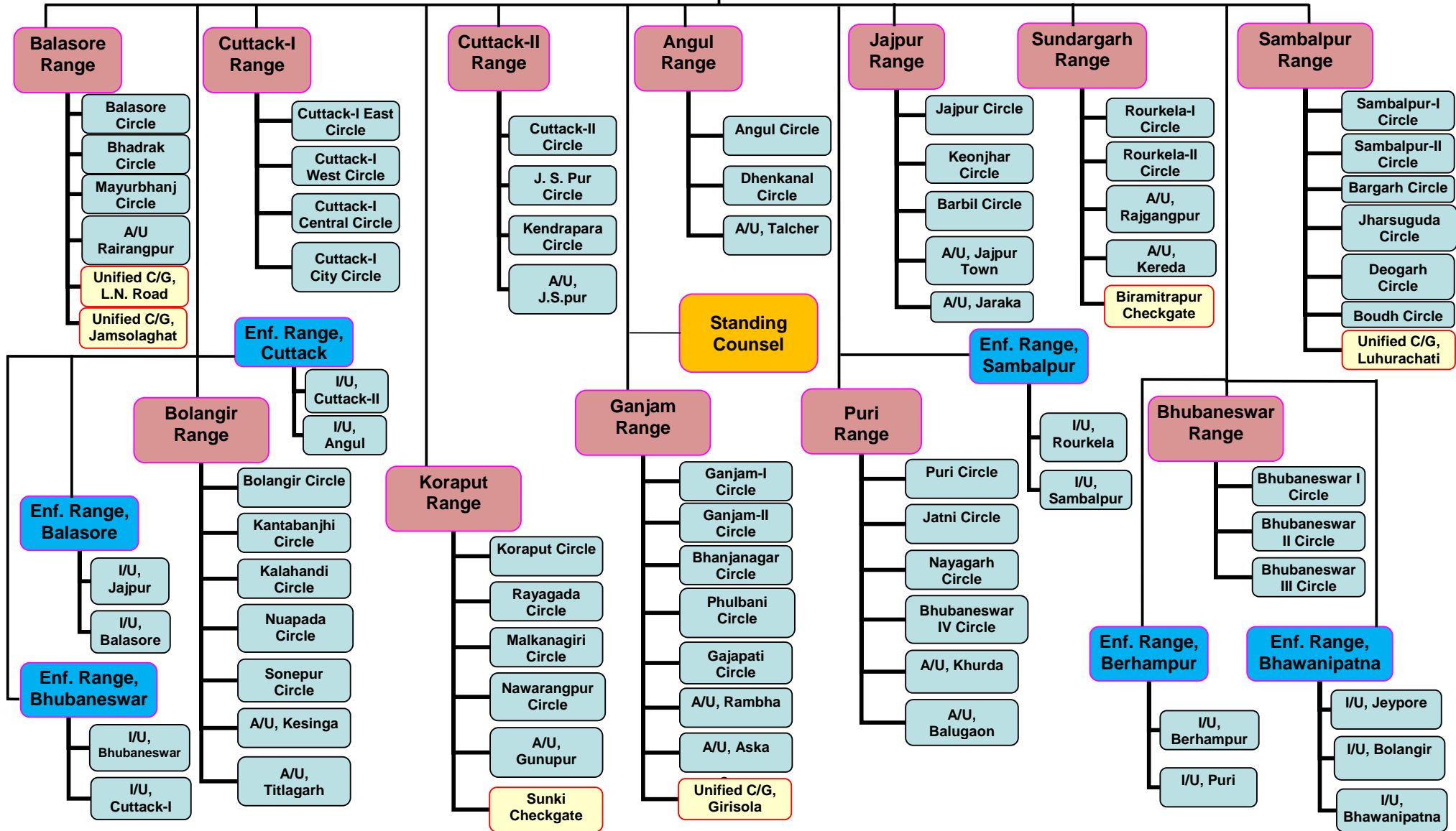


CHAPTER-2 (MANUAL-1) PARTICULARS OF ORGANISATION, FUNCTIONS & DUTIES [Section 4(1) (b) (i)]		
2.1.	Objectives / purpose of the Organisation	Collection of tax revenue for the state with due concern for the tax payers.
2.2.	Mission / Vision Statement	<p>The Commercial Tax Department with a vision to achieve excellence in the formulation and implementation of different taxes administered by it works for the following mission :</p> <ul style="list-style-type: none"> ▪ collection of taxes in a transparent, fair and efficient manner ▪ facilitation of trade and commerce by simplification of the procedure ▪ encouragement of voluntary compliance by building mutual trust ▪ prevention of tax evasion and frauds ▪ making the tax administration more transparent, prompt, efficient and accountable to the stakeholders
2.3.	Brief History & Context of its Formation	<p>The Department of Commercial Taxes came into being on the 1st April, 1947 with Head Quarters at Cuttack for collection of Sales Tax. It was incharge of the Collector of Commercial Taxes, Orissa. As the head of the Department, the post of Commissioner of Commercial Taxes, Orissa was created w.e.f. 24th August, 1956. However, the Commissioner of Commercial Taxes, Orissa replaced the Collector of Commercial Taxes w.e.f. 29th May, 1957. The Department remained under the administrative control of the Finance Department of the Govt. of Orissa upto the 29th November, 1951. From the 30th November, 1951, administrative control was transferred from the Finance Department to the Revenue (Commercial Taxes) Department, Sambalpur. Again the administrative control was transferred to Finance Department w.e.f. 28th October, 1956.</p>
2.4.	Duties of the Public	Collection of indirect taxes under Orissa Value

	Authority	Added Tax Act, 2004, Orissa Sales Tax Act, 1947, Central Sales Tax Act, 1956, Orissa Entertainment Tax Act, 2006, Orissa Luxury Tax Act, 1995, Orissa Entry Tax Act, 1999, Orissa State Tax on Professions, Traders, Callings & Employments Act, 2000.
2.5.	Main Activities & Functions	Administration of the Acts mentioned above.
2.6.	Details of Service Rendered	To facilitate the tax administration, the Department provides statutory services like registration of the dealer under the provision of different Acts and distribution of statutory Forms & Waybills etc.
2.7.	Organizational Structure	Organizational Chart is enclosed.
2.8.	Expectation of Public Authority from the Public	The Department is emphasizing on consumer awareness through Electronic Media & Newspapers for enhancing its effectiveness and efficiency.
2.9.	Arrangements / Methods for seeking Public Participation	Suggestion through State level and Range level Advisory Committees.
2.10.	Mechanism available for Monitoring the Service Delivery & Public Grievance Resolution	<ul style="list-style-type: none"> ▪ Help Line No.-0671-2307451 ▪ Grievance Hearing by the C.C.T.(O) – From 3.30 P.M to 5.00 P.M on every Saturday.
2.11.	Address of the Main Office & Other Offices	<p><u>Head Office :</u> Office of the Commissioner of Commercial Taxes, Orissa, Banijyakar Bhawan, Old Secretariat Compound, Cuttack-753001. For other Office Address (see File – Office Address)</p>
2.12.	Working Hour of the Office	10.00 A.M to 5.00 P.M

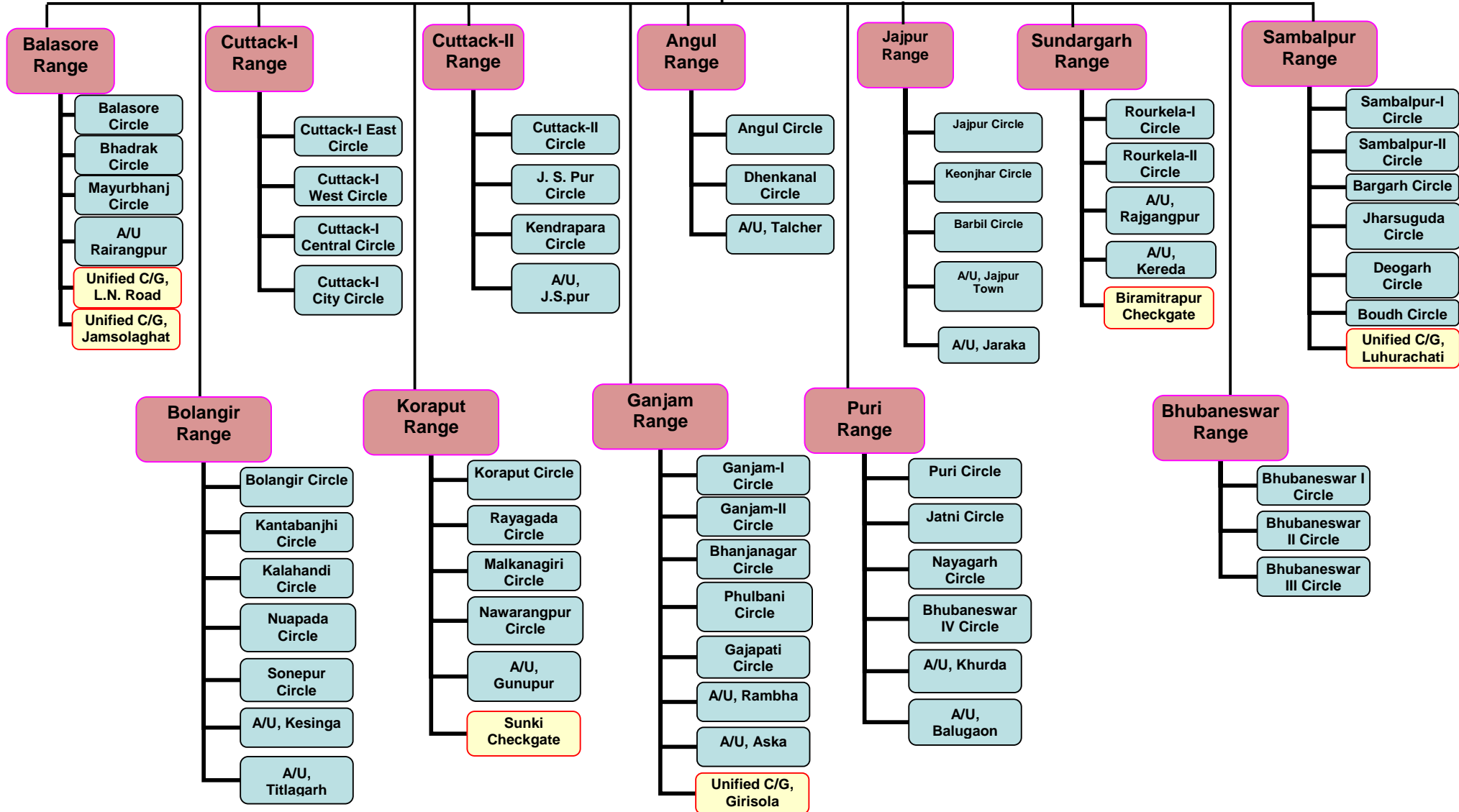
(i) RANGES, CIRCLES, ENFORCEMENT RANGES & INVESTIGATION UNITS UNDER THE ADMINISTRATIVE CONTROL OF C.C.T., ORISSA, CUTTACK

**COMMISSIONER OF
COMMERCIAL TAXES,
ORISSA, CUTTACK**



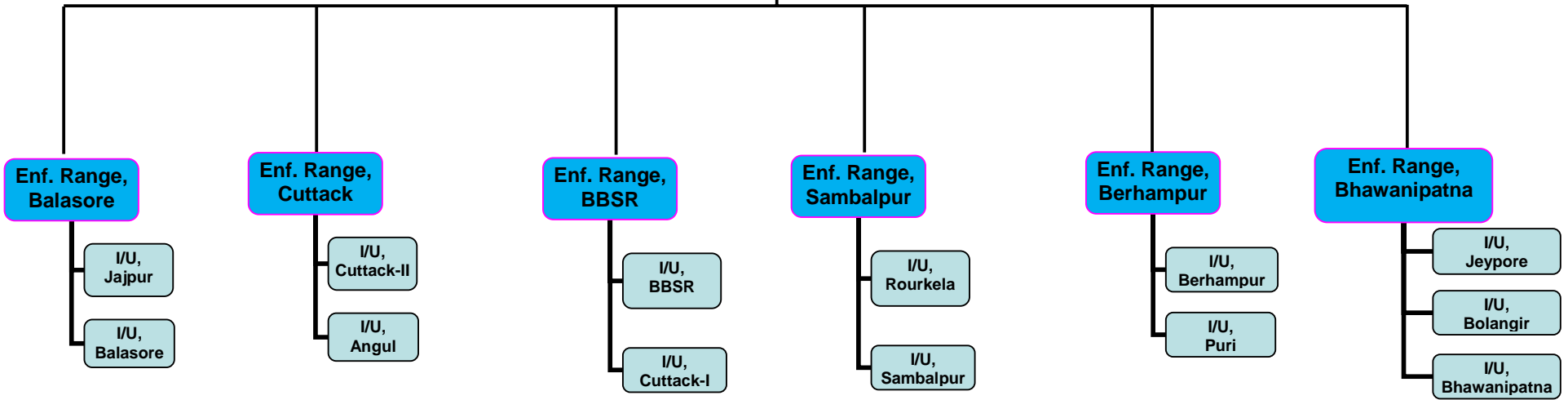
(ii) RANGES & CIRCLES UNDER THE ADMINISTRATIVE CONTROL OF C.C.T., ORISSA, CUTTACK

COMMISSIONER OF COMMERCIAL TAXES, ORISSA, CUTTACK



(iii) ENFORCEMENT RANGES & INVESTIGATION UNITS UNDER THE ADMINISTRATIVE CONTROL OF C.C.T., ORISSA, CUTTACK

**COMMISSIONER OF
COMMERCIAL TAXES,
ORISSA, CUTTACK**



**(iv) VIGILANCE DIVISIONS
(COMMERCIAL TAXES) UNDER
THE ADMINISTRATIVE CONTROL
OF I.G., VIGILANCE, CUTTACK**

**I.G., VIGILANCE,
CUTTACK**

**Vigilance
Division,
Cuttack**

**Vigilance
Division,
Bhubaneswar**

**Vigilance
Division,
Berhampur**

**Vigilance
Division,
Sambalpur**

**Vigilance
Division,
Balasore**

**Vigilance
Division,
Koraput**