

CHAPTER-9 (MANUAL-8)

Procedure followed in Decision Making Process

Sl. No.	Type of Decision	Procedure Followed	Laid Down Procedure / Define Criteria to arrive at a particular Decision	Communication of the Decision to the Public	Officers Involved	Final Authority that wets the Decision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Statutory	Registration of the dealer / person	OST Act / OVAT Act / CST Act / Entry Tax Act / Entertainment Tax Act / Tax on Professions etc. & corresponding Rules	Issue of Registration Certificate to the concerned dealer / person	Sales Tax Officer	Sales Tax Officer
2.	-do-	Assessment	-do-	Issue of assessment order to the concerned dealer / person	-do-	-do-
3.	-do-	Appeal	-do-	Issue of appeal order to the concerned dealer / person	Appellate Authority	Appellate Authority
4.	-do-	Refund	-do-	Issue & sanction of refund orders	Sales Tax Officer	Sales Tax Officer
5.	Administrative	Preparation of Budget	Orissa Budget Manuals	Not applicable to public	Spl. PA to C.C.T. (O)	C.C.T. (O)
6.	-do-	Distribution of Budget	-do-	-do-	-do-	Addl. C.C.T. (Admn.)
7.	-do-	Sanction of Leave in case of Non-Gazetted Staff	Orissa Service Code & Leave Rules	-do-	S.O. (Non-Gazetted), E.O.-III, JCCT (Admn.), Addl. CCT (Admn.)	C.C.T. (O)
8.	-do-	Sanction of Leave in case of Gazetted Staff (within 120 days)	-do-	-do-	S.O. (Gazetted), E.O.-III, JCCT (Admn.), Addl. CCT (Admn.)	-do-
9.	-do-	Disciplinary Proceeding against Class-III & Class-IV employees	Orissa Service Code & OCS (CCA) Rules	-do-	S.O. (Non-Gazetted), E.O.-III, JCCT (Admn.), Addl. CCT (Admn.)	-do-
10.	-do-	Disciplinary Proceeding against ACTOs	-do-	-do-	S.O. (Gazetted), JCCT (Admn.), Addl. CCT (Admn.)	-do-

Sl. No.	Type of Decision	Procedure Followed	Laid Down Procedure / Define Criteria to arrive at a particular Decision	Communication of the Decision to the Public	Officers Involved	Final Authority that wets the Decision
(1)	(2)	(3)	(4)	(5)	(6)	(7)
11.	Administrative	Disciplinary Proceeding against Class-II & above	Orissa Service Code & OCS (CCA) Rules	Not applicable to public	S.O. (Gazetted), JCCT (Admn.), Addl. CCT (Admn.)	C.C.T.(O) / Principal Secy. to Govt., F.D
12.	-do-	Management of CCR	Orissa Service Code / Instruction issued by the Govt.	-do-	CCR Cell / P.A. to C.C.T.(O)	C.C.T. (O)
13.	-do-	A.G. (Audit) Compliance	Audit Manual / Instruction issued by the Govt. of Orissa	-do-	S.O. (Audit) / ACCT (Admn.) / Addl. CCT (VAT)	-do-
14.	-do-	Drawal & Disbursement of Pay etc.	Treasury Code / Accounts Code / OGFR / DFPR / Instruction issued by the Govt.	-do-	S.O. (Accounts) / E.O.-II	-do-

INFORMATION FOR THE IMPORTANT MATTERS ON WHICH THE DECISION IS TAKEN BY THE PUBLIC AUTHORITY

Sl. No.	Subject on which the decision is to be taken	Guidelines / Direction, if any	Process of Execution	Designation of the Officers involved in decision making	Contact information of above mentioned Officers	If not satisfied by the decision, where and how to appeal
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Registration of the Dealer under OVAT / CST / ET / OET Acts / Tax on Profession etc.	Statutory provisions under the corresponding Act	Issue of Registration Certificate	Sales Tax Officer / Entertainment Tax Officer / Professional Tax Officer	Concerned Range or Circle office	Appellate Authorities as prescribed under the corresponding Law
2.	Assessment under OVAT / CST / ET / OET Act etc.	-do-	Issue of assessment order	Sales Tax Officer	-do-	-do-
3.	Appeal under OVAT / CST / ET / OET Act etc.	-do-	Issue of Appeal order	Appellate Authority	Concerned office	-do-