S.R.O. No. ______________/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 Section 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)."

(FIN-CT1-TAX-0034-2018)

By order of the Governor

Garwojajit Rout
Under Secretary to Government
Memo No. 16348 /F., Date 17-05-2018
Copy forwarded to the O.I.C. Gazette Cell, Commerce & Transport (Commerce) Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Four hundred copies of the notification may please be supplied to this Department and one hundred copies to Commissioner of Commercial Taxes and GST, Odisha, Cuttack.

This notification being statutory shall bear SRO Number.

Under Secretary to Government

Memo No. 16349 /F., Date 17-05-2018
Copy forwarded to the Commissioner of Commercial Taxes, Odisha, Cuttack for information and necessary action.

Under Secretary to Government

Memo No. 16350 /F., Date 17-05-2018
Copy forwarded to all Departments/ All Heads of Departments/ All Collectors/ Superintendent of High Court, Orissa for information and necessary action.

Under Secretary to Government

Memo No. 16351 /F., Date 17-05-2018
Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Odisha Government website – www.orissagov.ocac.in Finance Department.

Under Secretary to Government