

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Notification

The 4th May, 2021

S.R.O. No. – In pursuance of the provisions of section 5 read with clause (99) of section 2 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), and in supersession of the notification of the Government of Odisha, in the Finance Department No. 23839-FIN-CT1-TAX-0036-2020, dated the 25th August, 2020, published in the Extraordinary issue No. 1078 of the Odisha Gazette, dated the 25th August, 2020 bearing S.R.O. No.185/2020, the State Government do hereby authorize the following officers as the Revisional Authority under section 108 of the said Act, namely:–

- (a) The Commissioner of State Tax, Odisha /Special Commissioner of State Tax for decisions or orders passed by the Additional or Joint Commissioner of State Tax; Odisha;
- (b) The Additional Commissioner of a Territorial Range(excluding Additional Commissioner(Appeal)) for decisions or orders passed by the Deputy Commissioner of State Tax, Odisha; and
- (c) The Joint Commissioner of State Tax in a Territorial Range (excluding Joint Commissioner (Appeal)) for decisions or orders passed by the Assistant Commissioner of State Tax or State Tax Officer or Additional State Tax Officer:

Provided that, where there is no Additional Commissioner of State Tax heading a Territorial Range, the Special Commissioner of State Tax may act as Revisional Authority for decisions or orders passed by the Deputy Commissioner of State Tax, Odisha:

Provided further that, where there is no Joint Commissioner of State Tax posted in a Territorial Range, the Additional Commissioner of State Tax heading a Territorial Range may act as Revisional Authority for decisions or orders passed by the Assistant Commissioner of State Tax or State Tax Officer or Additional State Tax Officer.

[No. 13538 – FIN-CT1-TAX- 0036/2020]

By order of the Governor

Prabulla Chandra Panda

Under Secretary to Government

Memo No. 13539

/F., Date- 04.05.2021


Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- secretariatpressbbsr@gmail.com

deputydirectorpp@rediffmail.com

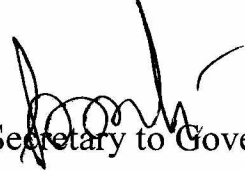

Under Secretary to Government

Memo No. 13540

/F.,

Date- 04.05.2021

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.


Under Secretary to Government

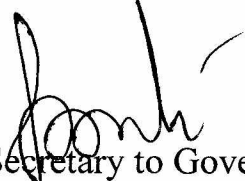
Memo No. 13541

/F.,

Date- 04.05.2021

Copy forwarded to Shri Tapan Kumar Pattanaik, Sr. DPA, FID, Finance Department to upload the notification under GST in the portal of Finance Department.

Email- tkpattanaik@gmail.com


Under Secretary to Government