GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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NOTIFICATION

The 25 August, 2025

No.FIN-CT2-RULE-0002-2019- 24549 /F., In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of the Odisha Ministerial Service (Recruitment, Appointment, Transfer and Seniority of Clerks and Assistants in the Commercial Tax Offices) Rules, 1965, orders and instructions; except as respects things done or omitted to be done before such supersession, the Governor of Odisha, hereby, makes the following rules for regulating the method of recruitment and conditions of service of persons appointed to the Odisha Ministerial Service in District offices and offices sub-ordinate thereto of Commercial Taxes and GST Organization, namely:-

PART-I

GENERAL

1. **Short title and commencement.** - (1) These rules may be called the Odisha Ministerial Services (Commercial Taxes & GST Range and sub-ordinate Offices) Rules, 2025.

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

2. **Definition.** - (1) In these rules, unless the context otherwise requires; -

   (a) **"Appointing Authority"** means the respective Heads of Commercial Taxes and GST Territorial Ranges;

   (b) **"Cadre"** means the district cadre comprising the Commercial Taxes and GST Range Offices and sub-ordinate Offices functioning under the respective Ranges;

(c) **"Commissioner"** means Chief Commissioner of Commercial Taxes and GST (Odisha) or Commissioner of Commercial Taxes and GST (Odisha) as the case may be;

(d) **"Commission"** means the Odisha Sub-Ordinate Staff Selection Commission, Bhubaneswar;

(e) **"Committee"** means the Departmental Promotion Committee constituted under rule 12 of these rules;

(f) **"Departmental Examination"** means Accounts Examination (both preliminary and final) conducted by the Board of Revenue;

(g) **"District"** means district as defined in the Odisha Revenue Administration (Units) Act, 1963;

(h) **"Government"** means the Government of Odisha;

(i) **"Office of the Heads of Department"** means the Commissionerate of Commercial Taxes and GST (Odisha) Cuttack;

(j) **"Persons with Disability"** means person who has been granted disability certificate by the Competent Authority as decided by the Government from time to time;

(k) **"Range"** means Office of the Commercial Taxes and GST Territorial Range constituted in accordance with the Odisha Value Added Tax Rules, 2005;

(l) **"Scheduled Castes and Scheduled Tribes"** shall have reference to the Scheduled Castes specified in the Constitution (Scheduled Castes) Order,1950 and the Constitution (Scheduled Tribes) Order, 1950 as the case may be, made under Articles 341 and 342 of the constitution of India respectively and as amended from time to time;

(m) **"SEBC"** means Socially and Educationally Backward Classes as referred to in clause (a) of section 2 of the Odisha State Commission for Backward Classes Act, 1993;

(n) **"Service"** means the Odisha Ministerial Service in Range offices and offices sub-ordinate thereto of the Commercial Taxes and GST Organization;

(o) **"Sportsperson"** means persons who have been issued with identity card as sportsmen by the Director, Sports as per the resolution

No.24808/Gen. dated 18th November, 1985 issued by General Administration Department; and

(p) **"Year"** means the Calendar Year.

(2) All other words and expressions used in these rules but not specifically defined shall, unless the context otherwise requires, have the same meaning as respectively assigned to them in the Odisha Service Code.

3. **Constitution of service.** - (1) The ministerial service of each of the Commercial Taxes and GST Territorial Range and sub-ordinate offices thereunder shall form a separate cadre which comprise the following posts, namely: -

(i) Junior Assistant;
(ii) Senior Assistant;
(iii) Assistant Section Officer;
(iv) Section Officer; and
(v) Establishment Officer.

(2) The cadre of the said service shall consist of such number of posts of Junior Assistant, Senior Assistant, Assistant Section Officer, Section Officer, Establishment Officer and post carrying such other designation as Government by notification may determine from time to time.

PART-II

METHOD OF RECRUITMENT

4. **Method of recruitment.** - Subject to other provisions made in these rules, the recruitment to the service shall be made by the following method, namely: -

(1) Recruitment to the post of Junior Assistant shall be made by way of; -

(i) Direct recruitment through competitive examination; and

(ii) Promotion from amongst the Group-'D' employees.

(2) Appointment to the post of Senior Assistant shall be made by way of promotion from amongst the Junior Assistants.

(3) Appointment to the post of Assistant Section Officer shall be made by way of promotion from amongst the Senior Assistants.

(4) Appointment to the post of Section Officer shall be made by way of promotion from amongst the Assistant Section Officer.

(5) Appointment to the post of Establishment Officer shall be made by way of promotion from amongst the Section Officer.

5. **Reservation: -** Notwithstanding anything contained in these rules, reservation of vacancies or posts, as the case may be, for; -

(a) Scheduled Castes and Scheduled Tribes shall be made in accordance with the provisions of the Odisha Reservation of Vacancies in Posts and Services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made there under; and

(b) SEBC, Women, Sportsperson, Ex-servicemen and Persons with Disabilities shall be made in accordance with the provisions made under such Acts, rules, orders or instructions issued in this behalf by the Government from time to time.

PART-III

DIRECT RECRUITMENT

6. **Direct Recruitment. -** (1) As nearly as but not more than eighty per centum (80%) of the post of Junior Assistants in the service shall be filled up by way of competitive examination to be held by the Commission.

(2) The standard, syllabus, subjects, mode of the examination, date on which and the places at which the examination is to be held shall be as decided by the Commission.

(3) The Heads of Commercial Taxes and GST Territorial Ranges, shall intimate the existing vacancies and anticipated vacancies likely to occur in the Range Offices and sub-ordinate offices functioning under their administrative control during the year, to be filled up by way of direct recruitment, to the Commissioner indicating therein the number of posts belonging to different reserved categories as specified

under rule 5. The Commissioner shall consolidate the vacancies and submit the requisition to the Commission after receipt of prior concurrence of Government in Finance Department.

(4) On receipt of the requisite information, the Commission shall issue advertisement inviting applications in newspapers as well as in their website for wide circulation for appearing in the competitive examination for the posts of Junior Assistants.

(5) The application forms, the manner of submission of application, the documents required to be accompanied with the application form, fee required and scrutiny of applications shall be such as may be decided by the Commission from time to time.

(6) The Commission shall prepare the Range-wise select list from amongst the candidates and shall submit it to the Commissioner against the number of vacancies notified. The select list shall be the base for preparation of the gradation list with respect to a particular Range.

(7) The Heads of Commercial Taxes and GST Territorial Ranges, after following due procedure, shall allocate offices functioning under their administrative control to the selected candidates.

(8) Once appointed in the post in a Range, a candidate shall not be transferred outside the territorial jurisdiction of that Range.

(9) Notwithstanding anything to the contrary in sub-rule (8), where a Junior Assistant by a representation addressed to the Commissioner, seeks on his or her own account, transfer from one Range to another, the Commissioner may allow such transfer subject to the following conditions, namely: -

(a) the Junior Assistant seeking such transfer must have rendered not less than three years of continuous regular service in the Range in which he or she is serving;

(b) vacancy to such post is available in the Range to which the transfer is sought for;

(c) the Junior Assistant shall, upon such transfer, forfeit his or her seniority for his past service and shall, in the gradation list of Junior Assistant in relation to the year in which he or she is transferred rank below the junior most Junior Assistant of the Range to which he or she is so transferred:

Provided that where two or more Junior Assistants join a Range in a particular year on transfer under the sub-rule, the inter-se-seniority of such Junior Assistants shall be determined taking into account the period of service rendered by them prior to such transfer:

Provided further that if two or more persons are appointed on the same date as junior assistants, the inter-se-seniority shall be determined on the basis of their date of birth, i.e., those elder in age shall be senior over other;

(d) the last pay drawn by the Junior Assistant shall be protected and his or her normal date of annual increment shall remain unchanged without prejudice to the operation of any other rules applicable to him or her; and

(e) Subject to above, the past service of the Junior Assistant shall count for calculation of leave and pension and other benefits.

NOTE: A mutual transfer shall also be subject to the provisions of this sub-rule.

7. **Eligibility Criteria for Direct Recruitment.** - A candidate, in order to be eligible for direct recruitment to the post of Junior Assistant, must, -

(a)be a citizen of India;

(b)have attained the age of 21 years and must not be above the age of 42 years as on the 1st day of January of the year in which recruitment is made:

Provided that the upper age limit in respect of reserved categories of candidates referred to in rule 5 shall be relaxed in accordance with the provisions of the Acts, rules, orders or instructions, for the time being in force, for their respective categories.

(c) be able to read, write and speak Odia; and have passed: -

(i) Middle School examination with Odia as a language subject; or

(ii) Matriculation or equivalent examination with Odia as medium of examination in non-language subject; or

(iii) Odia as language subject in the final examination of Class VII from a school or educational institution recognized by the Government of Odisha or the Central Government; or

(iv) a test in Odia in Middle English School Standard conducted by the School and Mass Education Department;

(d)not have more than one spouse living, if married:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person or there are other grounds for doing so, exempt any person from the operation of this rule;

(e) must be of good mental condition and bodily health and free from any physical defect likely to interfere with the discharge of his or her duties in the service. A candidate, who after such medical examination as the Government may prescribe, is not found to satisfy these requirements shall not be appointed to the service.

Provided that the Appointing Authority may, if satisfied that there are special reasons for doing so exempt any person from the operation of this sub-clause.

(f) hold a Bachelor's degree from any University incorporated by an Act of the Centre or a State legislature in India or an educational institution established by an Act of Parliament or deemed to be a University under section 3 of the UGC Act,1956, with knowledge of basic computer skill.

PART-IV

RECRUITMENT THROUGH PROMOTION TO THE POST OF JUNIOR ASSISTANT

8. **Percentage of filling up of vacancies. -** As nearly as but not less than twenty per centum (20%) of the post of Junior Assistant in the office of the Commercial Taxes

and GST Territorial Range and offices sub-ordinate thereto shall be filled up by way of promotion from amongst the Group-'D' employees of the concerned Ranges on the basis of recommendation of the Committee constituted under sub-rule (1) of rule 12 of these rules.

9. **Eligibility Criteria and Promotion of Group-'D' Employees. -** The promotion of Group-'D' employees to the post of Junior Assistant shall be based on the following criteria: -

(1) (i) No Group-'D' employee shall be eligible for consideration for promotion to the post of Junior Assistant unless he or she has given willingness to that effect in writing and has put in minimum of 10 years of continuous service as on the 1st day of January of the year in which the Committee meets and has passed the Matriculation or equivalent examination with knowledge of computer skill.

(ii) Service record of the employee shall be taken into consideration for promotion. If nothing adverse is found in the service record, the employee concerned shall be treated to have a clean career of service.

(iii) A basic Computer skill test shall be conducted by the Committee taking into account of job requirement of Junior Assistant. The test shall be qualifying in nature.

(iv) The selection shall be based on suitability with due regard to seniority.

(2) The sub-ordinate Offices functioning under a Range shall furnish the list of eligible Group-'D' employees along with their service particulars to the Commercial Taxes and GST Territorial Range Head of the concerned Range. A gradation list of all the recommended eligible Group-'D' employees shall be prepared by the Commercial Taxes and GST Territorial Range Head of the concerned Range basing on the date of appointment for consideration of promotion to the rank of Junior Assistant, preferably by 30th November of the year preceding the year of consideration.

(3) Willingness of the Group-D employees for promotion to the post of Junior Assistant shall be obtained latest by 31st December of the year preceding the year of selection.

(4) The Appointing Authority shall allocate offices to the selected or promoted candidates.

10. **Gradation list.** - The Heads of Commercial Taxes and GST Territorial Ranges shall prepare and maintain the gradation list of Junior Assistants so appointed under clauses (i) and (ii) of sub-rule (1) of rule 4 in a particular year of a Range.

PART-V

PROMOTION TO THE POST OF SENIOR ASSISTANT, ASSISTANT SECTION OFFICER, SECTION OFFICER AND ESTABLISHMENT OFFICER

11. **Eligibility Criteria.** - (1) No Junior Assistant shall be considered for promotion to the post of Senior Assistant, unless he or she has rendered at least six years of continuous regular service as such on the first day of January of the year in which the Committee meets and has passed the Preliminary Accounts Examination as laid down in sub-rule (1) of rule 17.

(2) No Senior Assistant shall be considered for promotion to the post of Assistant Section Officer, unless he or she has rendered at least four years of continuous regular service as such on the first day of January of the year in which the Committee meets and has passed the Final Accounts Examination as laid down in sub-rule (2) of rule 17.

(3) No Assistant Section Officer shall be considered for promotion to the post of Section Officer, unless he or she has rendered at least four years of continuous regular service as such on the first day of January of the year in which the Committee meets.

(4) No Section Officer shall be considered for promotion to the post of Establishment Officer, unless he or she has rendered at least one year of continuous regular service as such on the first day of January of the year in which the Committee meets.

12. **Constitution of Committee.** - (1) There shall be a Departmental Promotion Committee consisting of the followings officers to consider the case of promotion of eligible employees to the post of Junior Assistant, Senior Assistant, Assistant Section Officer, Section Officer and Establishment Officer, namely: –

(1)	(2)	(3)
(a)	Additional Commissioner of Commercial Taxes and GST of the concerned Range;	Chairperson
(b)	Assistant Commissioner or Deputy Commissioner or Joint Commissioner of Commercial Taxes and GST, dealing with concerned Range Administration;	Member
(c)	District Welfare Officer of the concerned District in which the Range Office is located; and	Member
(d)	Establishment Officer or Section Officer or Assistant Section Officer or Senior Assistant or Junior Assistant dealing with the subject matter of the concerned Range Administration.	Member Convenor

(2) The Committee shall consider the suitability of eligible employees for promotion to the higher grade and accordingly prepare a list of such employees. The list prepared by the Committee shall be valid for one year and can be acted upon notwithstanding the absence of any of its members other than the Chairperson:

Provided that the member so absenting was duly invited to attend the meeting of the Committee and the majority of the members of the Committee attended the meeting.

(3) The Committee shall conduct a computer skill test for eligible Group-'D' employees for consideration of promotion to the post of Junior Assistant.

13. **Procedure for selection by the Committee.** - (1) The Committee shall meet preferably in the month of January and prepare a list of employees suitable for promotion to the post of Junior Assistant, Senior Assistant, Assistant Section Officer,

Section Officer and Establishment Officer taking into account the existing vacancies and the anticipated vacancies of the year.

(2) The Committee while considering the promotion cases of suitable officers and preparing the list, shall follow the provisions of, –

(a) the Odisha Reservation of Vacancies in Posts and Services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made thereunder;

(b) the Odisha Civil Services (Zone of Consideration for Promotion) Rules, 1988;

(c) the Odisha Civil Services (Criteria for Promotion) Rules, 1992;

(d) the Odisha Civil Services (Criteria for Selection for Appointment including Promotion) Rules, 2003; and

(e) the Odisha Rights of Persons with Disabilities Rules, 2018.

14. **Select List.** - (1) The list of persons prepared by the Commission in case of direct recruitment for the posts of Junior Assistants and by the Committee in case of promotion to the posts of Junior Assistants, Senior Assistants, Assistant Section Officers, Section Officers and Establishment Officers shall form the select list upon publication for general information and approval of the Appointing Authority respectively.

(2) The recommendations of the Committee in respect of Section Officer and Establishment Officer along with a list of eligible candidates, including those, who have not been recommended together with the Service particulars, shall be referred to the Odisha Public Service Commission through administrative Department for concurrence and on obtaining concurrence of the Commission; the same shall be from the Select List.

(3) The lists referred to under sub-rule (1) shall ordinarily be in force for a period of one year from the date of its publication or approval of the Appointing Authority or until another select list is prepared afresh whichever is earlier.

(3) Appointment to any post in the service shall be in the order in which their names appear in the select list.

PART-VI

OTHER CONDITIONS OF SERVICE

15. **Probation and Confirmation: -** (1) All persons appointed to the post in the service shall be on probation for a period of two years in case of direct recruitment and one year in case of promotion which shall be counted from the date of joining the post;

Provided that the period of probation shall not include the following, -

(a) Extra-ordinary leave,
(b) Period of unauthorized leave; and
(c) Any other period held to be not being on actual duty.

(2) The appointment of a probationer may for good and sufficient reasons to be recorded in writing, be terminated by Government at any time without previous notice during the period of probation including extension of such period, if any, and after such termination, the employee shall deem to be reverted to his or her former post, if he or she is a promotee.

(3) A probationer after completing the period of probation to the satisfaction of Government shall be deemed to have been confirmed in the service.

16. **Inter-se-seniority. -** (1) The relative seniority of each person appointed to a particular cadre of the service in a particular year shall be determined with reference to his position in the respective select list.

(2) The persons appointed in a particular year under clause (ii) of sub-rule (1) of rule 4 shall rank below those appointed under clause (i) of sub-rule (1) thereof.

17. **Departmental Examination. -** (1) The Junior Assistants shall be required to pass the Preliminary Accounts Examination which is conducted by the Board of

Revenue under rule 163-A of the Bihar and Odisha Board's Miscellaneous Rules, 1928.

(2) The Senior Assistant of the District Offices and Sub-ordinate Office thereto shall be required to pass the Final Accounts Examination which is held by the Board of Revenue under rule 163-A of the Bihar and Odisha Board's Miscellaneous Rules, 1928.

(3) No one shall be exempted from passing the Departmental Examination.

NOTE: - The Accounts Examination passed from MDRAFM shall not be treated as equivalent to the Accounts Examination conducted by the Board of Revenue, Odisha, Cuttack.

18. **Other conditions of service. -** The conditions of service in regard to matters not covered by these rules shall be the same as are or as may from time to time be prescribed by the State Government.

PART-VII

MISCELLANEOUS

19. **Relaxation. -** When it is considered by the Government that it is necessary or expedient to do so in the public interest, it may, by order, for reasons to be recorded in writing, relax any of the provisions of these rules in respect of any class or category of employees.

20. **Applicability. -** These rules shall be applicable only in case of the Ministerial employees working in the Commercial Taxes and GST Range offices and Sub-ordinate offices thereto of the Commercial Taxes and GST Organization.

21. **Issue of instruction. -** The Commissioner may issue such instruction(s) not inconsistent with the provisions of these rules as he or she considers necessary to regulate the matters not specifically covered by the provisions of these rules with prior concurrence of the Government in Finance Department.

22. **Interpretation.** - If any question arises relating to interpretation of these rules, it shall be referred to Government in Finance Department for decision and the said decision will be final.

By order of the Governor

25/08/25

Principal Secretary to Government

FD (37)

Memo No. **24550/F.**, Date: **25-08-2025**

Copy forwarded to the Gazette Cell of Commerce & Transport 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.

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

Email: secretariatpressbbsr@gmail.com

deputydirectorpp@rediffmail.com

Saumyajit Rout 25/8/2025
Joint Secretary to Government

Memo. No. **24551/F.**, Date: **25-08-2025**

Copy forwarded to All Departments of Government of Odisha /All Heads of Departments / All Collectors /Registrar, High Court of Orissa, Cuttack / Commissioner of CT&GST, Odisha, Cuttack / Chairman, Odisha Sales Tax Tribunal, Cuttack / Secretary, Odisha Staff Selection Commission, Bhubaneswar / Secretary, Odisha Sub-Ordinate Staff Selection Commission, Bhubaneswar for information.

Saumyajit Rout
Joint Secretary to Government

Memo. No. **24551/F.**, Date: 25-08-2025

Copy forwarded to Sri Tapan Kumar Pattanaik, Assistant Data Processing Officer & Sub-Nodal Officer (E-Gazette), FID, Finance Department for hoisting the Resolution in the Finance website (https://finance.odisha.gov.in) / All branches of Finance Department/Guard File(20 Copies)/Finance Department Library(10 Copy) for information and necessary action.

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Saumyajit Rout
Joint Secretary to Government

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