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GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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Notification

The 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 25<sup>th</sup> August, 2020, published in the Extraordinary issue No. 1078 of the Odisha Gazette, dated the 25<sup>th</sup> 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. – FIN-CT1-TAX- 0036/2020]

By order of the Governor

Under Secretary to Government