

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ORISSA,
CUTTACK.

NO. 13388 /CT
VII(Rev) 1/09

DATED. 24-07-2009

CIRCULAR

To

All Special CCT/Addl.CCTs/JCCTs/DCCTs/ACCTs.

**Sub:- Comprehensive Review of Range/Circle/Investigation Unit /
Checkgate Offices.**

As you are aware, there has been a system of periodic inspection of offices by senior officers to ensure maintenance of office procedures/systems/documents and to provide learning experience for the officers and staff. Unfortunately, this system has fallen into disuse for some time. In the meanwhile, fundamental changes have been brought about in the tax administration through introduction of OVAT Act and Rules. Further, new software tools in the form of VATIS has also been introduced. Information Technology hardware and connectivity have also been upgraded in many places. Taking into consideration above factors, the issue of restructuring of circle offices & procedures was addressed by way of amendment of OVAT Rules in February 2009. It was followed by a set of Circulars to achieve restructuring of field offices. It is now decided to introduce Comprehensive Review (CR) of offices following the earlier tradition of inspections mentioned above.

The Comprehensive Review will be undertaken by a Senior Officer at least once a year for each office. The programme for the current year (2009-10) will be released soon. For the Circle Office, which is the cutting age of the

tax administration, the CR format called CRCO has been developed, which is enclosed. Information in CRCO format should be prepared by the concerned circle office in advance of the date notified for such Review. The Officer conducting the Review will physically check various points in the checklist and make his comments on quality and quantity of various parameters. The CR should then be released for compliance to the Circle office concerned with a copy to concerned Range Officer, Addl. Commissioner (Zone) and Office of the Commissioner. The A.C.C.T. (MIS & Stats.) is nominated as the Officer in-charge for the CR and the CR related compliance. The electronic copies of all the CR released as well as compliance thereon will be maintained by the CR Unit in the Office of the Commissioner of Commercial Taxes, Orissa under the charge of ACCT (MIS & Stats.).

The CR formats for the offices of Range, Enforcement Range, Investigation Unit and Check gate are being finalized and will be issued separately.

Sd/-
(T. K. Pandey)
COMMISSIONER OF COMMERCIAL TAXES,
ORISSA, CUTTACK.

**COMPREHENSIVE REVIEW
OF
CIRCLE OFFICE
(CRCO)**

Name of the Office:-

Name of the reviewing Authority:-

Date of Visit:-

Period of Review: From _____ to _____

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Important Findings of the Review

Signature:
Designation:

Table - 1

Review of Collection under different Acts

(Rs. in Lakhs)

Sl No	Name of the Act	Target for the year	Collection upto the previous month of review	Collection in the Corresponding period of previous year	Growth Rate	% of annual target achieved
1	VAT					
2	CST					
3	ENTRY TAX					
4	PROFESSION TAX					
5	ENTERTAINMENT TAX					
6	LUXURY TAX					

Table-2
Sectorwise Comparative Collection (Rs in Lakhs)

Sl No	Name of the Sector	Collection upto the previous month of review of the current year			Growth rate compared to the corresponding period of previous year	Collection upto the corresponding period of last year			% of growth
		VAT	CST	TOTAL		VAT	CST	TOTAL	
1	SPONGE IRON								
2	IRON & STEEL								
3	ALUMINIUM / ALUMINA INDUSTRIES.								
4	CEMENT								
5	OTHER INDUSTRIES								
	TOTAL INDUSTRY SECTOR								
6	COAL								
7	IRON ORE								
8	OTHERS								
	TOTAL MINING SECTOR								
9	(a) PETROL & DIESEL								
10	(b)ATF								
11	(c) KEROSENE								
12	(d) LUBRICANTS								
13	(e) LPG								
	TOTAL PETROLEUM SECTOR								
14	FOUR WHEELERS								
15	TWO WHEELERS & AUTOS								
16	HEAVY VECHICLES & OTHERS								
17	AUTOMOBILES TYRES & TUBES								
18	AUTOMOBILES SPARE PARTS								
	TOTAL AUTOMOBILE SECTOR								

19	TIMBER, MINOR FOREST PRODUCTS & KENDULEAF								
20	IMFL & BEER								
21	COUNTRY LIQUOR								
22	OUTSTILL LIQUOR								
	TOTAL LIQUOR								
23	WORKS CONTRACT								
24	RICE & PADDY								
25	CEMENT (OTHER THAN CEMENT INDUSTRY)								
26	DRUGS & PHARMACEUTICALS								
27	TOBACCO								
28	HOTEL & RESTAURANTS								
29	(a) READYMADE GARMENTS & HOSIERY GOODS								
30	(b) MADE UP TEXTILES (ENTRY 114)								
31	© TEXTILE OTHER THAN MADE UP TEXTILES ARTICLES								
	TOTAL COLLECTION ON TEXTILE PRODUCTS								
32	GEMS, JEWELLERY, PRECIOUS STONE, ETC (1% COMMODITY)								
33	GENERAL TRADE								
	TOTAL								

Table-3**T.R. Proceedings (Amount in Lakhs)**

S I N o (1)	Name of the Act (2)	Total Numb er of T.R. Proce edings as on 1st April. (3)	Amount covered under T.R. Proceedi ng as in Col.3 (Rs.) (4)	No. of T.R. Proceedi ng initiated during the month. Total of Col (2) of Tax Recover y register (5)	Amoun t Involve d (Total of Col 8 of T.R. Regist er) (6)	Total No. of T.R. Proceedi ng (Col.3+C ol.5) (7)	Total Amount covered under the proceeding (Col.4+Col.6) (8)	No.of Proceedin g closed during the month out of Col.7 (9)	Amount Collected during the month out of Col.8 (10)	Balanc e No.of cases pendin g for dispos al (Col 7 - Col.9) (11)	Balan ce amou nt in cases pendi ng for dispos al (Col.8 - Col.10) (12)
1	VAT										
2	ENTRY TAX										

Comments on maintenance of P.C.R & reconciliation with Treasury**Comments on Collection**

Table-4

Review on Collection from Arrears & Demanded Tax (Rs. Lakhs)

Sl.No (1)	Name of the Act (2)	Arrears as on 1st April (3)	Amount of arrears covered under stay (4)	Balance amount of arrears as on 1st April (Col.3- Col.4) (5)	Collection from Arrears out of Col.5 (6)	Current demand fallen due for collection (7)	Collection from the current demand tax (8)	Total collection from C.D. & A.D (Col.6+ Col.8) (9)
1	VAT							
2	CST							
3	ENTRY TAX							
4	PROFESSION TAX							
5	ENTERTAINM ENT TAX							
6	LUXURY TAX							
7	TOTAL							

Table-5

Analysis of Arrears (Rs. in Lakhs)

Sl. No	Name of the Act	>4Year Old	3--4 Year Old	2--3 Year Old	1--2 Year Old	Less than One Year Old	Total Arrears	Arrear under the T.R Proceedings
1	VAT							
2	CST							
3	ENTRY TAX							
4	PROFESSIO N TAX							
5	ENTERTAINM ENT TAX							
6	LUXURY TAX							
7	TOTAL							

Table-6
MIS REVIEW

Sl. No.	Name of Reports	Units
1.0	REGISTRATION	
1.1	No. of Applications for registration pending at the beginning of the period of inspection	
1.2	No. of Applications received during the period of inspection	
1.3	No. of applications disposed of during the period By Grant of R.C / By Rejection of Application	
1.4	No of RC granted	
1.5	No of application rejected	
1.6	Balance Application Pending at the end of the inspection period	
1.7	Average time taken to dispose the registration application	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	
2.0	AMENDMENT	
2.1	No. of Applications pending at the beginning of the inspection period	
2.2	No. of Applications received during the period	
2.3	No.of applications disposed during the period By Grant of amendment / By Rejection of Application	
2.4	No of application where amendment allowed	
2.5	No of application where amendment not allowed	
2.6	Balance Application Pending at the end of the inspection period	

Sl.No.	Name of Reports	Units
2.7	Application pending for disposal for more than one month	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	
3.0	SUSPENSION OF R.C REPORT	
3.1	Cumulative No. of RC suspended upto the beginning of the inspection period	
3.2	No. of R.C. Suspended during the period	
3.3	Cumulative No. of RC Suspended during the period	
3.4	No. of suspended R.C. restored	
3.5	No. of suspended R.C. cancelled	
3.6	Balance Pending at the end of the inspection period for action	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	
4.0	CANCELLATION APPLICATION STATUS	
4.1	No. of Applications for cancellation of R.C pending at the beginning of the inspection period	
4.2	No. of Applications received for cancellation during the period	
4.3	No. of R.C cancelled during the period out of the Applications received	

Sl.No.	Name of Reports	Units
4.4	Balance application Pending for cancellation at the end of the period	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	
5.0	DEALER POSITION	
5.1	No. of dealers added by grant of registration cumulative during the period	
5.2	No. of dealers added by grant of registration during the period	
5.3	No. of dealers whose R.C. has been cancelled during the period	
5.4	Dealer position at the end of the period	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	
6.0	RETURN	
6.1	No. of returns due for the month/Quarter prior to the month of the visit of the inspecting authority	
6.2	No. of returns submitted during the month/quarter by the dealer	
6.3	No. of returns pending but not received during the month/quarter from the dealers	
6.4	No. of returns in which receipt has been generated	
6.5	No. of returns in which data has been entered in the computer	

Sl.No.	Name of Reports	Units
6.6	No. of returns which has not been entered in the computer	
6.7	No. of returns shown as pending in the computer	
6.8	No. of returns shown as completed in the computer	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	
7.0	NON FILERS	
7.1	No. of dealers who have not filed returns during the month prior to the visit of the inspecting authority	
7.2	No of VAT 205 ISSUED	
7.3	No of VAT 304 ISSUED	
7.4	No of nil return filers	
7.5	No. of dealers who have not filed returns for consecutively last 3 months prior to the visit of the inspecting authority	
7.6	No. of Non Filers whose R.C. has been suspended	
7.7	No. of Non Filers whose R.C. has been cancelled	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	

Sl.No.	Name of Reports	Units
8.0	NIL FILERS [Dealers to be put on observation)	
8.2	No. of dealers who have filed returns but paid no tax for consecutively last 3 months	
8.4	No. of Dealers having no purchase or sale during the last 3 months	
8.6	No. of Dealers having purchase or sale but not paying tax during the last 3 months	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	
9.0	SCRUTINY OF RETURNS	
9.1	No. of Returns entered in the system	
9.2	No. of Returns scrutinized	
9.3	No. of Cases in which Arithmetical mistakes have been found	
9.4	No FORM VAT 305 Issued	
9.5	No.of E-21 (Entry Tax) Issued	
9.6	No of FORM VIII (CST) Issued	
9.7	No. of FORM II B (Professional Tax) Issued	
9.8	No. of Cases in which there has been less payment of admitted tax	
9.9	No.of Form VAT 209 Issued	
9.10	No. of E-24(Entry Tax) Issued	
9.11	No. of FORM XIII(Professional Tax) Issued	
	Comments on Quantity performance	

Comments on Quality on review of selected records		
Sl.No.	Name of Reports	Units
10.0	AUDIT/ASSESSMENT	
10.1	No. of Audit visits to be conducted as per the programme cumulative upto the month prior to the visit of the inspecting authority	
10.2	No. of Audit visits to be conducted as per the programme	
10.3	No. of Audit Reports submitted upto the month	
10.4	No. of Notices in FORM VAT 304 issued.	
10.5	No.of Notices in FORM VAT 306 Issued	
10.6	No.of Notices in FORM VAT 307 Issued	
10.7	No.of Notices in FORM VAT 308 Issued	
10.8	No.of Notices in FORM VAT 309 Issued	
10.9	No. of Notices in CST FORM IV Issued	
10.10	No. of Notices in CST FORM IVA Issued	
10.11	No. of Notices in CST FORM IVB Issued	
10.12	No of Notices in Professional Tax FORM IX Issued	
10.13	No of Notices in Professional Tax FORM X Issued	
10.14	No.of Notices in Entry Tax FORM E-30 Issued	
10.15	No.of Notices in Entry Tax FORM E-31 Issued	
10.16	No.of Notices in Entry Tax FORM E-32 Issued	
10.17	No. of Assessment completed (No. of VAT 312 Issued)	
10.18	No. of Assessment completed (No. of Entry Tax FORM E-7 Issued)	
10.19	No. of Assessment completed (No.of CST FORM IIC (Provisional Assessment) Issued)	
10.20	No. of Assessment completed (No. of Professional Tax FORM VI (Order of Assessment) Issued)	
10.21	No. of Cases in which Demand has been raised VAT- (FORM 313)	
10.22	No. of Cases in which Demand has been raised CST- (FORM VII)	

Sl.No.	Name of Reports	Units
10.23	No. of Cases in which Demand has been raised Professional Tax- (FORM XI)	
10.24	No. of Cases in which Demand has been raised Entry Tax- (FORM E8)	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	
11.0	REFUND	
11.1	No. of Applications Received upto the end of the previous month in FORM VAT 320	
11.2	No. of Applications Received upto the end of the previous month in FORM VAT 323	
11.3	No. of Applications Received upto the end of the previous month in FORM VAT 324	
11.4	No.of Applications Disposed up to the month for Export Refund	
11.5	No.of Applications Disposed up to the month for Refund in case of sale to UN Agencies	
11.6	No.of Applications Disposed up to the month for Refund in case of excess ITC carried forward for more than 24 Monhs	
11.7	Balance Pending at the end of the month in case of Export Refund	
11.8	Balance Pending at the end of the month in case of ITC Refund	
11.9	Balance Pending at the end of the month in case of Refund to UN Agencies	
	Comments on Quantity performance	
	Comments on Quality on review of selected records	

Table-7

Building & Amenities

Sl. No	Parameters
1	Office building
2	Boundary Wall
3	Staff quarters
4	Sanitation
5	Separate toilet facilities for gents/ladies
6	Drinking water facility
7	Sitting arrangements for employees
8	Sitting arrangements for visitors
9	Provision of Furniture
10	Records keeping & Management
11	Security
	Comments on Condition/Adequacy/Maintenance/Cleanliness on the above
	Comments on compliance to Head Quarter Circulars/ instructions on these matters

Table-8

Staff Pattern

Sl No	Name of the post	Sanctioned strength	Personnel in Position	Vacancy
1	ACCT			
2	CTO			
3	ACTO			
4	Sr Clerk			
5	Jr Clerk			
6	Stenographer			
7	Programmer			
8	Jr Programmer			
9	DEO			
10	Watchman			
11	Other Class IV employees			
12	Driver			
13	Total			
Comments on adequacy/requirement/difficulty faced				
Comments on work distribution and compliance to HQ circulars on staff deployment				

Table-9

Issue & Diary

SI No	Parameters
1	Diarisation of letters received
2	Distribution of letters to concerned persons/sections
3	Despatch of the letters issued
4	Delivery of the letters, if despatched through the process server
	Comments on performance and timeliness on above parameters

Table-10**Establishment/Accounts/Misc. matters**

Sl No	Parameters	Deficiencies Noticed/Improvements Suggested
1	Personal Files	
2	Service book	
3	Leave Application /sanction	
4	Leave Account	
5	Roster Register	
6	Gradation List	
7	Staff promotion	
8	Sanction of increment	
9	Salary payment	
10	Personal claims	
11	Bill Register	
12	Cash Book	
13	Money Receipt Book	
14	Compliance to AG para	
15	Compliance to Assembly questions	
16	Compliance to letters of Head Office/Other offices	
16	NDC application	
17	Clearance Certificate	
18	Work Distribution Register	
19	Compliance to RTI Act	
20	Submission of MPR	
21	C.C.R / P.A.R writing and maintenance	
22	Stock and Store register	
23	Income Tax Related Work of the employees	
General Comments on Performance/ Disposal/Maintenance/Verification/Timeliness/Quality		

Table-11

HARDWARE

Sl.No	Types of Equipments	Quantity/No. as on the date of Inspection
1	Server	
2	Desktop	
3	U.P.S	
4	Printers	
5	Scanner	
6	Modems	
7	Router	
8	Vacuum Cleaner	
9	Generator	
10	Air Conditioner	
11	Water Cooler	
12	Photo Copier	
Comments on Maintenance and utilisation		
Comments on Additional Requirements		

Table-12
CONNECTIVITY

Sl.No	Nature of connectivity	Description
1	Type of Line Available	
2	Capacity of the Line	
3	Internet Connection	
4	Networking (LAN)	
	Comments on Maintenance and utilisation	
	Comments on Additional Requirements/ suggestions	

Table-13

TINXSYS

Sl.No	Activity
1	Creation of user Id for the officers for viewing inter-state transactions through TINXSYS
2	Use of TINXSYS for cross verification by the officers
	Comments on Quantity
	Comments on Quality

Table-14

BETAN

Sl.No	Activity
1	Preparation of pay bill through BETAN software
2	Issue of pay slips to the employees
	Comments

Table-15

Entry of Data into VATIS SOFTWARE

Sl.No	MODULES / SEGMENTS	Yes/No
1.0	Registration Process	
1.1	Generation of receipt	
1.2	Initial Scrutiny	
1.3	Application details after receipt	
1.4	Assignment of Officers for Document Scrutiny and Enquiry.	
1.5	Approval/rejection of the application.	
	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
2.0	Security Process	
2.1	Details of Demand of Security.	
2.2	Details of the Security payment and generation of Security Receipt	
	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
3.0	Amendment Process	
3.1	Generation of Receipt of Amendment Application	
3.2	Amendment Details	
3.3	Assignment of Officers for Scrutiny and Survey.	
3.4	Approval/rejection of the amendment.	
	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
4.0	Cancellation Process	
4.1	Generation of Receipt	
4.2	Grounds for cancellation of RC and Document submitted	
4.3	Assignment of Officers for Scrutiny and enquiry for Cancellation.	
4.4	Approval/rejection of the application.	

	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
Sl.No	MODULES / SEGMENTS	Yes/No
5.0	Suo-Motu Cancellation Process	
5.1	Issue of Show Cause Notice for cancellation	
5.2	Assignment of officer for enquiry for cancellation	
5.3	Cancellation of RC	
	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
6.0	Returns Process	
6.1	Generation of receipt	
6.2	Entry of Return details	
6.3	Electronic scrutiny of returns	
6.4	Return Entry Complete	
6.5	Generation of list of defaulters	
6.6	Generation of notices for the defaulters in selected cases	
	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
7.0	Statutory Forms Management	
7.1	Requisition of Forms by the assigned officer to the Head Office	
7.2	Confirmation by the assigned officer on receipt of forms from the HO	
7.3	Entry of dealers' requisition	
7.4	Issue of forms to the dealer against his requisition	
7.5	Entry of utilisation statement submitted by the dealer	
7.6	Entry of Forms' details surrendered by the dealer.	
7.7	Entry of Forms' details condemned/damaged/lost after approval of the CCT	

	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
Sl.No	MODULES / SEGMENTS	Yes/No
8.0	PMIS	
8.1	Recording of Employee Groups, Retirement Age and Pay scale details of each group	
8.2	Entry of the details of individual employee	
8.3	Promotion details	
8.4	Transfer/posting of the employee	
	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
9.0	AUDIT	
9.1	Constitution of the Audit Teams	
9.2	Allotment of dealers selected for audit to the audit teams	
9.3	Generation of notices to be issued to the dealers for audit visit	
9.5	Entry of audit details	
9.6	Uploading of the report	
9.7	Date of completion of Audit	
	Comments on timeliness of the data entry/ Non Utilization/ Difficulties faced	
