

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,  
ORISSA, C U T T A C K.**

No. 9547 /CT.,

Dated.13-05-2009

**CIRCULAR**

**Sub: Job chart of the ACTOs (Except those posted at Check gates,  
Enforcement Ranges, Interception points & RR Units)**

1. The duties of the Assistant Commercial Tax Officers (ACTO) were assigned and circulated vide circular no. 23563/CT dated 28.12.05. In the mean time, Orissa Value Added Tax Rules have been amended and a few functions which had been under the Range have been transferred to the Circles. The circles and ranges also need to be restructured on functional basis. Duties of the Assistant Commercial Tax Officers are now redefined as follows (Table 1):

**Table 1: Duties of the ACTOs**

Sl.No. (1)	Designated ACTO (2)	Functions (3)	Activities (4)
1	All ACTOs depending on need	(i)Initial scrutiny of returns * ( a period of 3 to 5 days during rush period of return filing)	<ul style="list-style-type: none"><li>• Receive the return and issue system generated receipt to the dealer.</li><li>• Do initial scrutiny ** of returns and send the returns to the computer cell for detail data entry.</li></ul>
2	ACTO(Return Scrutiny)	(ii)Validation of the return entry	<ul style="list-style-type: none"><li>• Compare it with the hard copy and see that data entered are correct after the return details are entered in the computer.</li><li>• Any problem faced in entering data in the computer shall be solved by the ACTO in consultation with programmer / Junior Programmer or by contact with the software / Hard ware engineers of the Head Office.</li></ul>

		(iii) System based scrutiny of returns	<ul style="list-style-type: none"> <li>Click the button of '<b>return scrutiny</b>' of return format after return details are entered and entries are validated.</li> <li>Place before the STO in charge of the dealer to take appropriate action, if report is generated indicating discrepancy in the return</li> <li>Click '<b>return entry complete</b>' button in the return format to avoid any manipulation in future after the return is scrutinised through the system.</li> </ul>
3	ACTO( Forms & Waybills)	(iv) Verification of utilisation of statements of statutory forms submitted by the dealers.	<ul style="list-style-type: none"> <li>Shall verify the utilisation statement. He may cross-verify the utilisation statement of the dealer with the purchase and sales disclosed by the dealers in his returns.</li> <li>Put up his observations in the file to the STO in charge of issue of statutory forms to the dealer.</li> </ul>
		(v) Supervision of entry of utilisation statements of forms in the computer.	<ul style="list-style-type: none"> <li>Supervise the entry of utilisation statements in the system after the Data Entry Operator enters the of the utilisation statement submitted by the dealer.</li> </ul>
4		(vi) Verification of utilisation statements of waybills submitted by the dealer with the waybill data received from the check gates through computer system.	<ul style="list-style-type: none"> <li>Cross-verify the details furnished in the utilisation statement of waybills with the waybill data as entered in the check gates and received through system in respect of a dealer.</li> <li>Report discrepancy, if noticed any to the concerned STO for taking appropriate action.</li> <li>Get sorted the waybills received from the check gates and put the waybills in the respective files of the dealer.</li> <li>Cross-verify the waybills with the triplicate/quadruplicate copy of the waybills submitted by the dealer.</li> <li>Report discrepancy, if noticed any to the concerned STO for taking appropriate action.</li> </ul>

5	ACTO (Registration)	(vii) Survey of unregistered dealers	<ul style="list-style-type: none"> <li>• Survey of the dealers who have exceeded taxable limit, and still remain unregistered, on reference by the ACCT</li> <li>• Submit his report to the ACCT.</li> <li>• Keep the details of his survey in the computer data base for reference by other officers.</li> </ul>
		(viii) Pre-registration enquiry.	<ul style="list-style-type: none"> <li>• Conduct pre-registration enquiry of a dealer applying for registration, on reference by the ACCT.</li> <li>• Submit his report to the ACCT/CTO.</li> </ul>
		(ix) Monitoring TDS collection from the Engineering divisions	<ul style="list-style-type: none"> <li>• Ensure engineering divisions are furnishing consolidated statement of deductions in Form VAT-605A under Rule 59 every month.</li> <li>• In case of non submission by any division, place before the ACCT in file to issue show cause notice to the concerned division</li> <li>• Telephone/ SMS reminders to Executive Engineers and others required to file VAT-605A and deposit TDS</li> <li>• Keep data base of the deducting authorities in the computer.</li> </ul>
6	ACTO (System & Analysis)	(x) Analytical work based on information in departmental data base.	<ul style="list-style-type: none"> <li>• Do analytical work based on information such as registration details, returns, utilisation statements, information from the check gates, etc available in the office/system.</li> <li>• Submit to the ACCT the intelligence gathered on such analysis for taking up, if necessary surprise inspection or putting a dealer in the audit programme or undertaking provisional assessment.</li> </ul>
7	ACTO (Audit & Investigation)	(xi) Collection of intelligence on the potential tax evaders including non-filers/nil-filers in active business	<ul style="list-style-type: none"> <li>• Collect information on the potential tax evaders including non-filers / nil-filers who are in active business, on reference by ACCT.</li> <li>• Follow up action on the leads obtained during audit.</li> <li>• Submit to the ACCT intelligence so gathered, which may lead to provisional assessment or surprise visit.</li> </ul>

		(xii)Verification of the business activities of a dealer receiving 402-A form.	<ul style="list-style-type: none"> <li>Enquire into the activities of a person issued with Form VAT 402-A on application, to bring in goods from outside the state, on reference by the ACCT.</li> </ul>
		(xiii)Audit of TIN and SRIN dealers +	<ul style="list-style-type: none"> <li>Conduct audit of the dealer allotted with TIN as member of the audit team constituted by the JCCT</li> <li>Conduct audit of the dealer allotted with SRIN as member of the audit team constituted by JCCT</li> <li>Submit audit visit report to the ACCT of the dealer with SRIN, where the head of the audit team is an ACTO</li> </ul>
		(xiv)Mobile duty	<ul style="list-style-type: none"> <li>Do mobile duty as and when deployed by the ACCT or JCCT</li> </ul>
		(xv)Awareness generation and information collection	<ul style="list-style-type: none"> <li>Need based visits to offices/dealers for awareness generation and information collection</li> </ul>
		(xv)Transport checking	<ul style="list-style-type: none"> <li>Checking of the godowns or carriers of the transporters of his jurisdiction, on reference by the ACCT/JCCT.</li> </ul>
8	ACTO (Tax Recovery)	(xvi)Execute the orders of the Tax Recovery Officer	<ul style="list-style-type: none"> <li>Cause enquiry into the permanent/present address of the Certificate Debtor, if notice in Form-2 is not served due to any reason</li> <li>On reference, obtain movable/immovable property particulars of the Certificate Debtor</li> <li>Execute the warrant of arrest if directed by the TRO</li> <li>Any other work as may be assigned</li> </ul>
9	ACTO (Profession Tax)++	(xvii)Administration of profession tax a)Segment-I (Govt organisations i.e. Central & state) b)Segment-II (Non Govt organisation i.e. Banks, LIC,	<ul style="list-style-type: none"> <li>Collection, demand and monitoring of profession tax.</li> <li>Prepare data base of the PT payers and supervise keeping of the records by the designated clerk</li> <li>Survey of potential PT payers and bringing them into PT net</li> </ul>

		PSUs, Educational institutions, Nursing Homes, etc)  c) Segment-III (Registered dealers under VAT Act)  d) Segment-IV( Individual professionals)	
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*\* Since there is rush during the period of filing of returns in the circle, the ACCT shall allocate the function of receipt and initial scrutiny of the returns to all ACTOs irrespective of their specialised functions.*

*\*\* The followings are some of common defects which need to be checked during initial scrutiny at the time of receipt of the return, and should be rectified:*

*(a) Returns without indicating the TIN/SRIN*

*(b) Return in old format*

*(c) Returns without payment/TDS details i.e where the dealer has shown payment but has not submitted DD/Chalans, etc*

*(d) Returns without Annexure, wherever required*

*(e) Input tax/Output tax not indicated in the return*

*(g) Return without signature*

*+ Dates of audit should not clash with the rush period of receipt of returns when a large number of ACTOs will be deployed in the offices*

*++The JCCT may allocate one ACTO for each segment or entrust all segments with one or two ACTOs depending upon the volume of work in the circle*

**2. The services of ACTOs are placed at the disposal of the Joint Commissioner of Commercial Taxes (JCCT) and the JCCT in turn, places the services of the ACTOs in the circles. The Joint Commissioner of Commercial Taxes constitutes the audit teams and chalks out the audit programme. The Assistant Commissioner of Commercial Taxes of the Circle shall prepare the draft placement of ACTOs to be allocated the jobs as per the new job definition taking into consideration the audit function already allocated to the ACTOs (Audit and Investigation) by the JCCT and get the draft order approved by the JCCT of the Range. Depending on the work load in the circle, one or more ACTOs can be**

**allocated one designated job or more than one designated jobs can be entrusted to one ACTO. However, the ACTO (Audit & Investigation) being field ACTO should not formally be given jobs which usually requires presence in the office and vice versa. If two or more ACTOs are to be entrusted with one designated job, the division of work among them should be based on TIN/SRIN and not territorial wards.**

**3.** If required, the Assistant Commissioner of Commercial Taxes in charge of circles may also assign any functions, whether listed here or not.

**4.** A copy of circle-wise orders of the Joint Commissioner based on this circular allocating jobs to ACTOs under their Range should be submitted to the Head Office within 15 days of receipt of this circular to the ACCT (Administration) in the Office of the Commissioner of Commercial Taxes, Orissa.

Sd/-

**( T. K. Pandey)**

**Commissioner of Commercial Taxes,  
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