

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

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CIRCULAR

Sub: - Improvement of physical record management and office housekeeping

Record Management

An efficient and transparent record management is an important component of modern tax administration. The electronic records are mainly handled through VATIS software. The physical records also need to be managed well. The records are required not only for providing service to the dealers, collection of taxes, but also for different legal forums. The records should be kept neatly and arranged in such a manner that those are easily traceable and accessible to all officers and staff who may need them. Major categories of records in the tax administration are:

1. Registration records
2. Return records
3. Audit records
4. Assessment, collection and tax recovery records
5. Statutory Forms and waybills records
6. Annual Register of Progressive Assessment(ARPA) Demand Collection Registers (DCR), Progressive Collection Register(PCR)
7. Administrative and Account records along with personal files and service books

The old records i.e. the records of the OST period should be segregated and kept separately. If there are sufficient rooms, the records of the OST period may be kept in a separate room. In case of shortage of rooms, the records of the OST period may be kept separately in the same room, but it is to be seen that the records do not mix with the records of the VAT period.

Records of the VAT period

- All physical records of the circle should be arranged function wise. For example, Registration Records should be kept at one room/location called Registration Records Unit (RRU) and Return records should be kept at another a location/room, to be called Returns Records Units (RTRU). Similarly, the form & way Bills records should be located at Forms & Waybills Records Unit (FWRU); Tax Audit Records to be located at Audit Records Unit (ARU), Assessment Records at Assessment Records Unit (ASRU) & so on.
- As per practice VAT and ET records are kept in single file and CST is in another file. The two files of a dealer should be kept at one place.
- The records of the dealers should be arranged in racks / almirahs.
- The records of the dealer should be arranged according to their registration numbers: TIN / SRIN allotted to them, in ascending order (separately for TIN/SRIN dealers)
- The list of records (computer generated) kept in the racks / almirah may be exhibited in the wall by hanging the list above the rack or almirah.
- To pin point the exact location of the file, the order of the arrangement of the serial numbers may be indicated in front side of the rack with starting serial number from left side to right side. For instance it may be exhibited as left to right, say 213456**0001** to 213456**0015**.
- The clerk allocated with a function should remain in charge of the records of that function. For example, the Registration Clerk shall be in charge of registration records, the Returns Clerk shall remain in charge of Return records, and likewise.
- When more that one clerks are required, records may be divided registration number wise. For example, records of dealers with R.C. number from 213456**00001** to 213456**00050**

and another clerk to remain in-charge of records of the dealers from 21345600051 to 21345600100.

- The Return Clerk shall be the custodian of the PCR and the Establishment Clerk shall be the custodian of administrative records along with personal files and service books.
- The Accounts Clerk shall be the custodian of accounts records

Records of the OST period

- The OST records which are not in use should be segregated and consigned to the Records Room.
- The records of the OST period which are in use (OST/CST/ET together for every dealer) should be arranged in the alphabetical order of the dealers' name.
- Depending upon the volume of records and work load one or more than one clerks should remain in charge of the records.
- The clerks should remain in charge of the records according to the dealers' name in alphabetical order and in ascending order of the RC number.
- The old DCRs shall be in charge of the Tax Recovery Clerk.

Office Housekeeping

- The ACCT and the CTOs shall have rooms/cabins with name plates attached on the front. They shall be provided with the furniture as per the requirement.
- Every person should get a decent place to work called work station along with chair, table & storage spares. The proposal to improve work place should be got prepared immediately.
- Work stations have to be arranged function wise and the ACTOs and Clerks associated with a function should preferably be located close to each other. For example,

ACTO (Registration) and Registration clerk should sit in a room or near to each other.

- The persons entrusted with receipt should sit at the front end.
- The ACTOs entrusted with field duty (Audit & Investigation) should be provided with one common room with four work stations / computers in big circles for their use whenever they come to the office after field work.
- The name of the person with his designation and the function he is allocated should be displayed.
- There should be a decent waiting lounge/space for the dealers equipped with sitting arrangements.

The reorganization of records and office keeping should be undertaken in a campaign mode and substantially completed by 25 June 2009. All officers & staff may be involved / utilized in this campaign. If required, daily wage labour (skilled / unskilled) may be employed from office contingency. Steps should also be taken to destroy old & obsolete records to give ways for keeping the useful records neatly and for suitable sitting arrangements of all the functionaries. The ACCT of the Circle should entrust one officer of his Circle with supervising the cleanliness of the office rooms and looking after record keeping and sitting arrangement of the functionaries.

The senior officers of the Department while inspecting the offices shall also oversee the compliance of this circular.

Sd/-

(T. K. Pandey)

**Commissioner of Commercial Taxes,
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